

City of Ferndale					
Budget Summary					
For the Month of May 2020					
	5 Months		5 Months		
	Through May 31,		Through May 31,		12 Months
	2020	2020	\$	%	2020 Budget
	Actual	Budget	Variance	Variance	
Current Expense/001					
Beginning Cash:	\$ 4,540,411				
Revenues:					
Taxes:					
Property Taxes	\$ 805,208	\$ 706,455	98,753	13.98%	\$ 1,695,493
Sales Tax	972,643	895,833	76,810	8.57%	2,150,000
Sales Tax - EMS	78,314	76,146	2,168	2.85%	182,750
Water/Sewer/Storm Utility Taxes	393,995	339,284	54,711	16.13%	814,281
Other Utility Taxes	467,329	422,292	45,037	10.67%	1,013,500
Total Taxes	\$ 2,717,490	\$ 2,440,010	277,480	11.37%	\$ 5,856,024
Licenses/Permits:					
Permits - Res./Com.	\$ 234,732	\$ 164,500	70,232	42.69%	\$ 394,800
Bus. Licenses/Franchise Fees/Cell Tower Rent/Gun Permits	270,917	256,695	14,222	5.54%	388,500
Total Licenses/Permits	\$ 505,649	\$ 421,195	84,454	20.05%	\$ 783,300
Inter-govt	\$ 108,976	\$ 106,622	2,354	2.21%	\$ 255,893
Charges For Services:					
Central Service Charges to Other Funds	\$ 212,140	\$ 212,139	0	0.00%	\$ 509,135
Devel Review Fees	-	-	0	-	230,000
Res./Com. Fees	165,955	115,592	50,363	43.57%	231,185
Other Charges for Services	28,431	41,797	(13,366)	-31.98%	136,313
Total Charges For Services	\$ 406,526	\$ 369,528	36,998	10.01%	\$ 1,106,633
Fines/Forfeit.	\$ 62,207	\$ 61,792	415	0.67%	\$ 148,300
Misc. - Res./Com. Deposits	\$ -	\$ -	0	-	\$ -
Misc. - Lummi Property Tax Equivalent	-	0	0	-	7,950
Misc. - Court Related	10,105	8,000	2,105	26.31%	18,000
Misc. - DV Consultant Donations From Other Cities	45,444	45,444	0	0.00%	45,444
Misc. - Other	79,094	56,494	22,600	40.00%	96,850
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	15,915	16,417	(502)	-3.06%	25,000
Total Misc.	\$ 150,558	\$ 126,355	24,203	19.15%	\$ 193,244
Transfers In	\$ 375,000	\$ 455,000	(80,000)	-17.58%	\$ 1,440,000
Interfund Loan Repayments	\$ -	\$ -	0	-	\$ -
Total Revenues	\$ 4,326,406	\$ 3,980,502	345,904	8.69%	\$ 9,783,394
Expenses:					
Council					
Salary/Benefits/Payroll Taxes	\$ 24,846	\$ 24,675	(171)	-0.69%	\$ 59,220
Non-Labor	1,754	4,050	2,296	56.68%	16,200
Council	\$ 26,600	\$ 28,725	2,125	7.40%	\$ 75,420
Court					
Salary/Benefits/Payroll Taxes	\$ 74,946	\$ 75,007	61	0.08%	\$ 180,017
Non-Labor	102,893	106,986	4,092	3.83%	320,957
Court	\$ 177,839	\$ 181,993	4,154	2.28%	\$ 500,974
Executive					
Salary/Benefits/Payroll Taxes	\$ 90,244	\$ 92,906	2,662	2.87%	\$ 217,514
Non-Labor - Controllable:					
Office Supplies	\$ -	\$ 0	0	-	\$ 500
Professional Services	7,600	13,000	5,400	41.54%	52,800
Cell Phone	214	300	86	28.81%	1,800
Travel	665	1,249	584	46.74%	5,000
Training	400	1,001	601	60.03%	4,000
Miscellaneous	1,308	1,500	192	12.80%	3,000
Subtotal Non-Labor - Controllable	\$ 10,187	\$ 17,050	6,863	40.25%	\$ 67,100
Non-Labor - Other:					
Computer Repair & Maintenance - Finance Administered	\$ 2,315	\$ 2,315	(0)	0.00%	\$ 5,557

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	Actual	Budget	Variance	Variance	
Equipment Repair & Maintenance - Finance Administered	635	635	(0)	0.00%	1,523
Subtotal Non-Labor Other	\$ 2,950	\$ 2,950	(0)	0.00%	\$ 7,080
Total Non-Labor	\$ 13,137	\$ 20,000	6,863	34.32%	\$ 74,180
Total Executive	\$ 103,380	\$ 112,906	9,526	8.44%	\$ 291,694
Administrative Services					
Salary/Benefits/Payroll Taxes	\$ 85,189	\$ 85,791	602	0.70%	\$ 205,898
Non-Labor	2,098	4,259	2,161	50.73%	\$ 10,222
Total Administrative	\$ 87,287	\$ 90,050	2,763	3.07%	\$ 216,120
Finance					
Salary/Benefits/Payroll Taxes	\$ 161,879	\$ 173,507	11,628	6.70%	\$ 416,417
Non-Labor	10,908	14,784	3,876	26.22%	35,482
Finance	\$ 172,787	\$ 188,291	15,504	8.23%	\$ 451,899
Communications					
Salary/Benefits/Payroll Taxes	\$ 43,006	\$ 43,325	319	0.74%	\$ 103,979
Non-Labor	3,480	5,428	1,948	35.89%	\$ 13,028
	\$ 46,486	\$ 48,753	2,267	4.65%	\$ 117,007
Legal Services	\$ 41,114	\$ 45,834	4,720	10.30%	\$ 110,000
General Government					
Non-Labor - General	\$ 109,853	\$ 141,422	31,569	22.32%	\$ 339,413
Non-Labor - Insurance/Deductibles	320,769	190,000	(130,769)	-68.83%	190,000
Non-Labor - Audit	0	0	0		35,000
Capital	0	0	0		0
General Government	\$ 430,622	\$ 331,423	(99,199)	-29.93%	\$ 564,413
Law Enforcement					
Salary/Benefits/Payroll Taxes - Except O.T.	\$ 1,302,106	\$ 1,335,008	32,902	2.46%	\$ 3,264,018
Overtime - General	34,102	52,098	17,996	34.54%	125,034
Overtime - Stonegarden Grant	0	0	0		23,156
Overtime - Traffic Safety	0	0	0		3,169
Overtime - Special Events	204	219	14	6.62%	14,157
Facilities - Other	27,112	30,190	3,077	10.19%	72,455
Computer/Equip. Rent Non-Labor	128,587	128,587	(0)	0.00%	308,609
Other Non-Labor	133,366	178,368	45,002	25.23%	428,083
Capital	0	0	0		-
Law Enforcement	\$ 1,625,477	\$ 1,724,468	98,991	5.74%	\$ 4,238,681
Detention					
Salary/Benefits/Payroll Taxes	\$ 45,395	\$ 46,565	1,170	2.51%	\$ 111,757
Jail Contract Non-Labor	75,377	104,167	28,790	27.64%	250,000
Other Non-Labor	1,347	2,449	1,102	44.99%	5,878
Detention	\$ 122,119	\$ 153,181	31,062	20.28%	\$ 367,635
Building Inspection					
Salary/Benefits/Payroll Taxes	\$ 173,713	\$ 173,909	196	0.11%	\$ 425,900
Computer/Equip. Rent Non-Labor	9,153	9,153	0	0.00%	21,968
Other Non-Labor	4,003	9,167	5,164	56.33%	20,600
Capital	0	0	0		0
Building Inspection	\$ 186,869	\$ 192,229	5,360	2.79%	\$ 468,468
Emergency Preparedness	\$ 97,237	\$ 92,886	(4,351)	-4.68%	\$ 167,443
Clean Air	\$ 4,774	\$ 4,774	(0)	0.00%	\$ 4,774
Engineering					
Salary/Benefits/Payroll Taxes	\$ 88,631	\$ 84,947	(3,684)	-4.34%	\$ 203,872
Computer/Equip. Rent Non-Labor	7,671	7,671	0	0.00%	18,411
Non-Labor	23,183	42,083	18,900	44.91%	101,000
Engineering	\$ 119,485	\$ 134,701	15,216	11.30%	\$ 323,283
General Bldg. Maint.					
Salary/Benefits/Payroll Taxes	\$ 6,555	\$ 22,474	15,919	70.83%	\$ 53,937
Non-Labor	20,469	36,559	16,090	44.01%	87,742
Capital	0	0	0		0
General Bldg. Maint.	\$ 27,024	\$ 59,033	32,009	54.22%	\$ 141,679
Parks					
Salary/Benefits/Payroll Taxes	\$ 143,562	\$ 154,889	11,327	7.31%	\$ 425,973

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	Actual	Budget	Variance	Variance	
Computer/Equip. Rent Non-Labor	15,590	15,590	0	0.00%	37,415
Building Maintenance Non-Labor	0	0	0		1,000
Other Non-Labor	40,355	50,733	10,379	20.46%	143,500
Capital	0	0	0		180,997
Parks	\$ 199,506	\$ 221,212	21,706	9.81%	\$ 788,885
Mental/Physical Health	\$ 574	\$ 595	21	3.53%	\$ 3,600
Community Development Dept. 019					
Salary/Benefits/Payroll Taxes	\$ 197,821	\$ 184,372	(13,449)	-7.29%	\$ 442,492
Vehicle/Computer Rent Non-Labor	11,500	11,500	0	0.00%	27,599
Other Non-Labor	43,253	55,000	11,747	21.36%	143,100
Capital	0	0	0		0
Community Development Dept. 019	\$ 252,574	\$ 250,871	(1,702)	-0.68%	\$ 613,191
Transfers/Interfund Loans	\$ 315,990	\$ 320,559	4,568	1.43%	\$ 409,341
Current Expense Fund No. 001 - Total Expenses	\$ 4,037,745	\$ 4,043,681	139,709	3.45%	\$ 9,854,507
Cur. Exp. (General) Fund No. 001 Total Expenses Summary:					
Salary/Benefits/Payroll Taxes	\$ 2,472,196	\$ 2,549,690	77,494	3.04%	\$ 6,276,510
Non-Labor - Other	\$ 1,565,549	\$ 1,493,991	62,215	4.16%	\$ 3,397,000
Capital	\$ -	\$ 0	0		\$ 180,997
Other Non-Budgeted Items	\$ 370				
Ending Cash:	4,829,441				
Gen. Fund Contingency Reserve/002					
Beginning Cash:	\$ 105,580				
Revenues:					
Transfers In	\$ 50,000	\$ 50,000	0	0.00%	\$ 50,000
Interfund Loan Repayment					0
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	528	600	(72)	-12.08%	1,800
Total Revenues	\$ 50,528	\$ 50,600	(72)	-0.14%	\$ 51,800
Expenses:	\$ -	\$ -	0		\$ -
Ending Cash:	\$ 156,107				
Facilities Capital Reserve/003					
Beginning Cash:	\$ 105,580				
Revenues:					
Transfers In	\$ 15,000	\$ 15,000	0	0.00%	\$ 15,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	528	750	(222)	-29.66%	1,800
Total Revenues	\$ 15,528	\$ 15,750	(222)	-1.41%	\$ 16,800
Expenses:	\$ -	\$ -	0		\$ 120,000
Ending Cash:	\$ 121,107				
LEOFF 1 Reserve/004					
Beginning Cash:	\$ 817,934				
Revenues:					
Transfers In	\$ 200,000	\$ 200,000	0	0.00%	\$ 200,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	2,546	2,334	213	9.11%	4,000
Total Revenues	\$ 202,546	\$ 202,334	213	0.11%	\$ 204,000
Expenses:	\$ 13,445	\$ 41,667	28,222	67.73%	\$ 100,000
Ending Cash:	\$ 1,007,036				
Solid Waste Tax/005					
Beginning Cash:	\$ 1,013,445				
Revenues:					
Solid Waste Tax	\$ 978,247	\$ 983,600	(5,353)	-0.54%	\$ 2,400,000
Solid Waste Tax - Recyclables	18,851	17,500	1,351	7.72%	30,000
Transfer In	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

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	2020	2020	\$	%	
	Actual	Budget	Variance	Variance	
Total Revenues	\$ 997,098	\$ 1,001,100	(4,002)	-0.40%	\$ 2,430,000
Expenses:	\$ 768,097	\$ 1,035,670	267,573	25.84%	\$ 2,485,609
Ending Cash:	\$ 1,242,446				
Pioneer Pavilion Com. Center Operating/007					
Beginning Cash:	\$ 33,435				
Revenues:					
Rental Fees - COC	\$ -	\$ -	0		\$ -
Rental Fees / Other	1,975	2,567	(592)	-23.05%	10,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	4,438	3,750	688	18.35%	9,000
Transfers In From Solid Waste Fund 001	0	0			0
Transfers In From Solid Waste Fund 005	0	(0)			20,000
Total Revenues	\$ 6,413	\$ 6,317	97	1.53%	\$ 39,000
Expenses:	\$ 13,131	\$ 22,596	9,465	41.89%	\$ 54,231
Ending Cash:	\$ 26,717				
Street/101					
Beginning Cash:	\$ 66,072				
Revenues:					
Fuel Taxes + Multi Transpo City	\$ 110,695	\$ 134,718	(24,023)	-17.83%	\$ 323,323
Encroachment Permits/Haul Route Review Fees	7,800	6,667	1,133	17.00%	16,000
Transfers In - Solid Waste Tax 005 & REET 1 & 2 & Traf Mit 104	425,000	409,166	15,834	3.87%	950,000
Transfers In - TBD 113	-	0	0		150,000
Transfers In - Reet 2					100,000
Grants	95,105	90,000	5,105	5.67%	100,000
Misc	767	767	0		-
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	-	0	0		-
Total Revenues	\$ 639,367	\$ 641,317	(1,950)	-0.30%	\$ 1,639,323
Expenses:					
Administration					
Salary/Benefits/Payroll Taxes	\$ 76,210	\$ 130,217	54,007	41.47%	\$ 312,521
Central Services, Computer/Equip. Rent Non-Labor	101,350	101,350	0	0.00%	243,239
Other Non-Labor	4,229	6,375	2,146	33.66%	73,500
Administration	\$ 181,789	\$ 237,942	56,153	23.60%	\$ 629,260
Sidewalks					
Salary/Benefits/Payroll Taxes	\$ 254	\$ 1,742	1,488	85.45%	\$ 4,266
Non-Labor	0	0	0		6,000
Sidewalks	\$ 254	\$ 1,742	1,488	85.45%	\$ 10,266
Roadway					
Salary/Benefits/Payroll Taxes	\$ 88,823	\$ 76,080	(12,743)	-16.75%	\$ 186,319
Other Non-Labor	12,282	24,450	12,168	49.77%	103,350
Roadway	\$ 101,105	\$ 100,530	(574)	-0.57%	\$ 289,669
Street Lights	\$ 45,932	\$ 50,000	4,068	8.14%	\$ 150,000
Traffic Control					
Salary/Benefits/Payroll Taxes	\$ 13,395	\$ 34,038	20,643	60.65%	\$ 83,358
Non-Labor	3,139	11,667	8,528	73.10%	35,000
Capital	0	0	0		0
Traffic Control	\$ 16,534	\$ 45,705	29,171	63.82%	\$ 118,358
Snow & Ice					
Salary/Benefits/Payroll Taxes	\$ 28,099	\$ 16,800	(11,299)	-67.26%	\$ 16,800
Non-Labor	4,305	4,167	(138)	-3.31%	10,000
Snow & Ice	\$ 32,404	\$ 20,967	(11,437)	-54.55%	\$ 26,800
Street Cleaning					
Salary/Benefits/Payroll Taxes	\$ 14,042	\$ 10,528	(3,514)	-33.38%	\$ 28,721
Non-Labor	0	418	418		2,500
Street Cleaning	\$ 14,042	\$ 10,945	(3,096)	-28.29%	\$ 31,221
Transfers	\$ 9,195	\$ 9,195	0	0.00%	\$ 77,500
Capital Projects	\$ 7,354	\$ 9,165	1,811	19.76%	\$ 350,000

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	2020	2020	\$	%	
	Actual	Budget	Variance	Variance	
Street Fund No. 101 - Total Expenses	\$ 408,607	\$ 476,996	77,584	16.27%	\$ 1,683,074
Street 101 Total Expenses Summary:					
Salary/Benefits/Payroll Taxes	\$ 220,823	\$ 269,405	48,582	18.03%	\$ 631,985
Non-Labor - Other	\$ 180,430	\$ 198,426	27,190	13.70%	\$ 701,089
Capital	\$ 7,354	\$ 9,165	1,811	19.76%	\$ 350,000
Other Non-Budgeted Items					
Ending Cash:	\$ 296,832				
Park Mitigation/102					
Beginning Cash:	\$ 396,104				
Revenues:					
Fees	\$ 113,429	\$ 83,900	29,529	35.20%	\$ 150,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	1,175	1,233	(58)	-4.72%	2,000
Total Revenues	\$ 114,604	\$ 63,333	29,471	46.53%	\$ 152,000
Expenses/Transfers:					
	\$ -	\$ 0	0		\$ 224,613
Ending Cash:	\$ 510,709				
Traffic Mitigation/104					
Beginning Cash:	\$ 1,219,159				
Revenues:					
Fees	\$ 167,212	\$ 180,000	(12,788)	-7.10%	\$ 750,000
Transfer In - Project Residuals	-	-	0		0
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	1,093	833	260	31.20%	2,000
Total Revenues	\$ 168,306	\$ 180,833	(12,528)	-6.93%	\$ 752,000
Expenses/Transfers/Loans:					
	\$ -	\$ (0)	(0)		\$ 800,000
Ending Cash:	\$ 1,387,464				
Criminal Justice/106					
Beginning Cash:	\$ 4,734				
Revenues:					
State Revenues/Grants/Interfund Loans/Other	\$ 9,949	\$ 8,520	1,428	16.76%	\$ 20,449
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	0	0		0
Total Revenues	\$ 9,949	\$ 8,520	1,428	16.76%	\$ 20,449
Expenses:					
	\$ 10,000	\$ 7,083	(2,917)	-41.18%	\$ 17,000
Ending Cash:	\$ 4,683				
Local Criminal Justice/107					
Beginning Cash:	\$ 98,075				
Revenues:					
State Revenues	\$ 108,955	\$ 104,167	4,788	4.60%	\$ 250,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	0	0		0
Total Revenues	\$ 108,955	\$ 104,167	4,788	4.60%	\$ 250,000
Expenses/Transfers:					
	\$ 150,000	\$ 127,833	(22,167)	-17.34%	\$ 260,000
Ending Cash:	\$ 57,030				
Transp. Benefit District (TBD) .2% Sales Tax/113					
Beginning Cash:	\$ 661,034				
Revenues:					
.2% Sales Tax - State Revenues	\$ 228,729	\$ 179,167	49,562	27.66%	\$ 430,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	205	0	205		0
Total Revenues	\$ 228,934	\$ 179,167	49,768	27.78%	\$ 430,000
Expenses/Transfers:					
	\$ -	\$ 0	0		\$ 550,000
Ending Cash:	\$ 889,969				

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	Actual	Budget	Variance	Variance	
Complete Steets/114					
Beginning Cash:	\$ 209,545				
Revenues:					
TIB Grant	\$ -	\$ -	0		\$ -
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	0	0		0
Total Revenues	\$ -	\$ -	0		\$ -
Expenses:	\$ 12,897	\$ 17,666	4,770	27.00%	\$ 200,000
Ending Cash:	\$ 196,649				
Hotel Motel Tax/198					
Beginning Cash:	\$ 93,523				
Revenues:					
State Revenues/Other	\$ 22,617	\$ 20,833	1,783	8.56%	\$ 50,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	0	0		0
Total Revenues	\$ 22,617	\$ 20,833	1,783	8.56%	\$ 50,000
Expenses:	\$ 10,219	\$ 21,458	11,239	52.37%	\$ 51,500
Ending Cash:	\$ 105,921				
Street/Parks/Land Debt Service/214					
Beginning Cash:	\$ 11,043				
Revenues:					
Transfers In	\$ -	\$ -	0		\$ 122,097
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	2	0	0		0
Total Revenues	\$ 2	\$ -	0		\$ 122,097
Expenses:	\$ -	\$ 50,874	50,874		\$ 122,097
Ending Cash:	\$ 11,045				
LaBounty LID 2006-1 Bond Debt Service/215					
Beginning Cash:	\$ 21,319				
Revenues:					
Transfers In	\$ -	\$ -	0		\$ -
LID Interest/Principal/Penalties	25,080	21,000	4,080	19.43%	21,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	0	0		0
Total Revenues	\$ 25,080	\$ 21,000	4,080	19.43%	\$ 21,000
Expenses:	\$ -	\$ (0)	(0)		\$ 38,210
Ending Cash:	\$ 46,399				
LaBounty LID 2006-1 Bond Guarantee/216					
Beginning Cash:	\$ 29,611				
Revenues:					
Transfers In	\$ -	\$ -			\$ -
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	148	125	23	18.35%	300
Total Revenues	\$ 148	\$ 125	23	18.35%	\$ 300
Expenses:	\$ -	\$ -	0		\$ -
Ending Cash:	\$ 29,759				
LaBounty GO Bond Debt Service/217					
Beginning Cash:	\$ 153				
Revenues:					
Transfers In	\$ -	\$ (0)	0		\$ 26,720
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	0	0		0
Total Revenues	\$ 0	\$ 0	0		\$ 26,720
Expenses:	\$ -	\$ 0	0		\$ 26,720
Ending Cash:	\$ 153				
2010 GO Bond Debt Service/218					

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	Actual	Budget	Variance	Variance	
Beginning Cash:	\$ 2,624				
Revenues:					
Federal BAB Subsidy - 35% of Interest	\$ -	0	0		\$ 59,887
Transfers In	0	0	(0)		417,071
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	4	0	4		0
Total Revenues	\$ 4	\$ 496	4	0.78%	\$ 476,958
Expenses:	\$ 350	\$ 1,195	845	70.70%	\$ 417,659
Ending Cash:	\$ 2,278				
<u>2011 GO Bond Debt Service/219</u>					
Beginning Cash:	\$ 2,282				
Revenues:					
Transfers In	\$ -	\$0	(0)		\$ 158,800
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	11	0	11		0
Total Revenues	\$ 11	0	11		\$ 158,800
Expenses:	\$ -	\$ 0	0		\$ 159,400
Ending Cash:	\$ 2,293				
<u>2013 Library GO Bond Debt Service/220</u>					
Beginning Cash:	\$ 632				
Revenues:					
Property Tax	\$ 31,736	\$ 26,629	5,107	19.18%	\$ 63,910
Transfers In	61,081	50,901	10,180	20.00%	122,162
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	0	0		0
Total Revenues	\$ 92,818	\$ 77,530	15,287	19.72%	\$ 186,072
Expenses:	\$ 93,036	\$ 86,582	(6,454)	-7.45%	\$ 186,072
Ending Cash:	\$ 414				
<u>Real Estate Excise Tax REET 1/301</u>					
Beginning Cash:	\$ 541,730				
Revenues:					
REET 1	\$ 166,825	\$ 165,833	991	0.60%	\$ 350,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	1,022	1,313	(290)	-22.10%	750
Total Revenues	\$ 167,847	\$ 174,917	701	0.40%	\$ 350,750
Expenses/Transfers/Loans:	\$ 32,984	\$ 36,496	3,513	9.62%	\$ 327,591
Ending Cash:	\$ 676,593				
<u>Real Estate Excise Tax REET 2/302</u>					
Beginning Cash:	\$ 948,570				
Revenues:					
REET 2	\$ 165,443	\$ 145,833	19,610	13.45%	\$ 350,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	2,373	750	1,623	216.39%	750
Transfers In	0	0	0		0
Total Revenues	\$ 167,816	\$ 146,583	21,233	14.49%	\$ 350,750
Expenses/Transfers/Loans:	\$ -	\$ 0	0		\$ 1,000,000
Ending Cash:	\$ 1,116,386				
<u>Thornton Road Overpass Construction/370</u>					
Beginning Cash:	\$ 327,246				
Revenues:					
Transfers In	\$ -	\$ 0	(0)		\$ 2,200,000
Grants	0	0	0		15,000,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	0	0		0
Total Revenues	\$ -	\$ 0	(0)		\$ 17,200,000
Expenses:	\$ 129,773	\$109,000	(20,773)	-19.06%	\$ 15,000,000
Ending Cash:	\$ 197,473				

City of Ferndale					
Budget Summary					
For the Month of May 2020					
	5 Months		5 Months		
	Through May 31,		Through May 31,		12 Months
	2020	2020	\$	%	2020 Budget
	Actual	Budget	Variance	Variance	
Water/401					
Beginning Cash:	\$ 1,688,576				
Revenues:					
Connection Fees	\$ 416,272	\$ 324,000	92,272	28.48%	\$ 648,000
Connection Fees - Utility Billings	5,774	6,250	(476)	-7.61%	15,000
Rate Revenue	1,192,142	981,449	210,693	21.47%	2,355,478
Fees & Other Revenue	60,918	46,850	14,068	30.03%	93,700
Other/Transfers In/State Loans & Grants/Interfund Loans	0	0	(0)		950,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	10,911	9,375	1,536	16.38%	10,500
Total Revenues	\$ 1,686,017	\$ 1,367,924	318,092	23.25%	\$ 4,072,678
Expenses/Transfers/Interfund Loans:					
Administration					
Salary/Benefits/Payroll Taxes	\$ 80,155	\$ 76,892	(3,264)	-4.24%	\$ 188,306
B&O/COF Utility Tax	188,640	162,929	(25,711)	-15.78%	392,128
Cent. Svcs., Computer/Equip.Rent Non-Labor	94,651	94,651	0	0.00%	227,163
Other Non-Labor	15,147	18,017	2,870	15.93%	54,050
Administration	\$ 378,594	\$ 352,489	(26,105)	-7.41%	\$ 861,647
Maintenance					
Salary/Benefits/Payroll Taxes	\$ 169,423	\$ 201,400	31,976	15.88%	\$ 483,359
Non-Labor	20,122	43,542	23,419	53.79%	104,500
Maintenance	\$ 189,546	\$ 244,941	55,396	22.62%	\$ 587,859
Operations					
Salary/Benefits/Payroll Taxes	\$ 131,485	\$ 166,491	35,006	21.03%	\$ 407,732
PSE Electricity Non-Labor	45,773	72,472	26,698	36.84%	173,931
Other Non-Labor	84,761	105,650	20,889	19.77%	314,100
Operations	\$ 262,019	\$ 344,612	82,594	23.97%	\$ 895,763
Capital	\$ 47,721	\$ 119,585	71,864	60.09%	\$ 1,435,000
Transfers/Loans/Misc	\$ 98,430	\$ 99,189	759	0.77%	\$ 1,033,135
Total Expenses/Transfers/Interfund Loans	\$ 976,309	\$ 1,160,817	184,507	15.89%	\$ 4,813,404
Water 401 Total Expenses Summary:					
Salary/Benefits/Payroll Taxes	\$ 381,063	\$ 444,783	63,719	14.33%	\$ 1,079,397
Non-Labor	\$ 449,095	\$ 497,261	48,166	9.69%	\$ 1,265,872
Capital	\$ 47,721	\$ 119,585	71,864	60.09%	\$ 1,435,000
Transfers	\$ 98,430	\$ 99,189	759	0.77%	\$ 1,033,135
Other Non-Budgeted Items	\$ -	\$ -	-		
Ending Cash:	\$ 2,398,283	\$ 1,707,562	690,721		\$ 947,850
Sewer/402					
Beginning Cash:	\$ 4,565,534				
Revenues:					
Connection Fees	\$ 681,277	\$ 460,000	221,277	48.10%	\$ 920,000
Connection Fees - Utility Billings	8,265	8,333	(68)	-0.82%	20,000
Rate Revenue	1,840,931	1,569,251	271,680	17.31%	3,766,202
Fees & Other Revenue	6,040	5,875	165	2.81%	14,100
Leachate Revenue	1,040	429	611	142.61%	428
Other/Transfers In/State Loans & Grants/Interfund Loans/Bond Proceeds	0	0	0		0
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	10,855	8,333	2,521	30.26%	20,000
Total Revenues	\$ 2,548,408	\$ 2,052,222	496,187	24.18%	\$ 4,740,730
Expenses/Transfers/Interfund Loans:					
Administration					
Salary/Benefits/Payroll Taxes	\$ 73,715	\$ 87,646	13,932	15.90%	\$ 214,644
B&O/COF Utility Tax	243,603	244,761	1,157	0.47%	529,826
Cent. Svcs., Computer/Equip.Rent Non-Labor	59,355	59,355	0	0.00%	142,451
Insurance - Self-Insurance Deductible	-	-	0		0
Other Non-Labor	14,840	21,450	6,610	30.81%	58,350

City of Ferndale						
Budget Summary						
For the Month of May 2020						
	5 Months		5 Months			
	Through May 31,		Through May 31,			12 Months
	2020		2020		\$	%
	Actual	Budget	Variance	Variance		2020 Budget
Administration	\$ 391,513	\$ 413,213	21,699	5.25%		\$ 945,271
Maintenance						
Salary/Benefits/Payroll Taxes	\$ 139,981	\$ 111,792	(28,189)	-25.22%		\$ 273,776
Non-Labor	24,508	30,900	6,392	20.69%		83,700
Maintenance	\$ 164,489	\$ 142,692	(21,797)	-15.28%		\$ 357,476
Operations						
Salary/Benefits/Payroll Taxes	\$ 129,474	\$ 176,453	46,979	26.62%		\$ 432,130
PSE Electricity Non-Labor	74,239	225,000	150,761	67.00%		225,000
Sludge Removal Non-Labor 402.000.003	31,900	168,166	136,267	81.03%		504,500
Other Non-Labor	151,807	118,043	(33,764)	-28.60%		287,830
Operations	\$ 387,420	\$ 687,663	300,242	43.66%		\$ 1,449,460
Capital	\$ 123,520	\$ 608,333	484,813	79.70%		\$ 1,460,000
Transfers/Debt Service/Interfund Loans/Misc	\$ 148,082	\$ 328,833	180,750	54.97%		\$ 789,198
Total Expenses/Transfers/Interfund Loans	\$ 1,215,025	\$ 2,180,732	965,708	44.28%		\$ 5,001,405
Sewer 402 Total Expenses Summary:						
Salary/Benefits/Payroll Taxes	\$ 343,169	\$ 375,891	32,722	8.71%		\$ 920,550
Non-Labor	\$ 600,253	\$ 867,675	267,422	30.82%		\$ 1,831,657
Capital	\$ 123,520	\$ 608,333	484,813	79.70%		\$ 1,460,000
Transfers	\$ 148,082	\$ 328,833	180,750	54.97%		\$ 789,198
Other Non-Budgeted Items	\$ -	\$ -	-			
Ending Cash:	\$ 5,898,918					\$ 4,304,859
95/96/05 Bond Redemption/403						
Beginning Cash:	\$ 4,258					
Revenues:						
Transfers In / Other	\$ 225,784	\$ 284,142	(58,358)	-20.54%		\$ 1,136,569
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	20	0	20			0
Total Revenues	\$ 225,804	\$ 252,656	(58,338)	-23.09%		\$ 1,136,569
Expenses:	\$ 225,784	\$ 283,773	57,988	20.43%		\$ 1,137,270
Ending Cash:	\$ 4,278					
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	0	0			0
Total Revenues	\$ -	\$ -	0			\$ -
Expenses:	\$ -	\$ -	0			\$ -
Ending Cash:	\$ 1,149,587					
WWTP Debt Service/405						
Beginning Cash:	\$ 880,300					
Revenues:						
Transfers In	\$ -	\$ -				\$ -
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	\$ 4,398	3,750	648	17.29%		\$ 9,000
Total Revenues	\$ 4,398	4000	398	9.96%		\$ 9,000
Expenses:	0					\$ -
Transfers/Debt Service/Loans	0	0	0			\$ -
Expenses/Transfers/Loan Debt Service	0	0	0			0
Ending Cash:	\$ 884,698					
Storm & Flood Control/407						
Beginning Cash:	\$ 1,222,328					
Revenues:						

City of Ferndale					
Budget Summary					
For the Month of May 2020					
	5 Months		5 Months		
	Through May 31,		Through May 31,		12 Months
	2020	2020	\$	%	2020 Budget
	Actual	Budget	Variance	Variance	
Rate & Fee Revenue	\$ 665,867	\$ 535,097	130,770	24.44%	\$ 1,284,233
Mitigation Fees	93,752	103,672	(9,919)	-9.57%	65,000
Grants/Loans/Interfund Loans/Bond Proceeds/Donations/Transfers In/Misc	3,375	6,999	(3,624)	-51.78%	5,630,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	2,595	1,958	637	32.52%	3,500
Total Revenues	\$ 765,589	\$2,859,472	117,863	4.12%	\$ 6,982,733
Expenses/Transfers/Loan Debt Service					
Salary/Benefits/Payroll Taxes	\$ 159,156	\$ 158,030	(1,126)	-0.71%	\$ 429,273
Cent. Svcs, B&O/COF Utility Tax, Computer/Equip.Rent Non-Labor	53,503	100,450	46,946	46.74%	263,079
Non-Labor - Other	80,548	118,767	38,218	32.18%	266,300
Capital	124,297	527,917	403,620	76.46%	4,147,000
Transfers/Debt Service/Loans	48,687	78,731	30,044	38.16%	368,954
Expenses/Transfers/Loan Debt Service	\$ 466,191	\$ 983,894	517,703	52.62%	\$ 5,474,606
Ending Cash:	\$ 1,521,726				
Utility Loan Service/408					
Beginning Cash:	\$ 22,257				
Revenues:					
Transfers In	\$ 40,881	\$ 42,658	(1,777)	-4.17%	\$ 175,893
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	0	0		0
Total Revenues	\$ 40,881	\$ 42,658	(1,777)	-4.17%	\$ 175,893
Expenses:	\$ 40,881	\$ 73,288	32,407	44.22%	\$ 175,892
Ending Cash:	\$ 22,257				
CCWA Water Conversion Debt Service/409					
Beginning Cash:	\$ 29,474				
Revenues:					
Assessments	\$ 27,135	\$ 20,833	6,301	30.25%	\$ 50,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	0	0		0
Total Revenues	\$ 27,135	\$ 20,833	6,301	30.25%	\$ 50,000
Expenses:	\$ -	\$ (0)	(0)		\$ 35,674
Ending Cash:	\$ 56,609				
WTP Upgrade/413					
Beginning Cash:	\$ -				
Revenues:					
WTP Loan Proceeds	\$ -	\$ (0)	(0)		\$ 3,500,000
Total Revenues	\$ -	\$ (0)	(0)		\$ 3,500,000
Expenses:	\$ 28,183	\$ 41,668	13,484	32.36%	\$ 3,500,000
Ending Cash:	\$ (28,183)				
Shop Well/414					
Beginning Cash:	\$ -				
Revenues:					
Shop Well 2 loan	\$ -	\$ (0)	(0)		\$ 1,250,000
Total Revenues	\$ -	\$ (0)	(0)		\$ 1,250,000
Expenses:	\$ 393,677	\$ 395,000	1,323	0.33%	\$ 1,250,000
Ending Cash:	\$ (393,677)				
WWTP Construction/415					
Beginning Cash:	\$ -				
Revenues:					
DOE Loan Proceeds	\$ 3,105,488	\$ 4,562,500	1,457,012	31.93%	\$ 18,150,000
Total Revenues	\$ 3,105,488	\$ 4,562,500	1,457,012	31.93%	\$ 18,150,000
Expenses:	\$ 1,604,676	\$ 2,750,000	1,145,324	41.65%	\$ 18,150,000
Ending Cash:	\$ 1,500,812				

City of Ferndale					
Budget Summary					
For the Month of May 2020					
	5 Months		5 Months		12 Months
	Through May 31,		Through May 31,		2020 Budget
	2020	2020	\$	%	
	Actual	Budget	Variance	Variance	
Computer Repair/Replace/510					
Beginning Cash:	\$ 100,000				
Revenues:					
Interfund Revenues	\$ 97,409	\$ 97,656	(248)	-0.25%	\$ 234,375
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	-	0	0		0
Total Revenues	\$ 97,409	\$ 97,656	(248)	-0.25%	\$ 234,375
Expenses:	\$ 122,438	\$ 125,217	2,778	2.22%	\$ 247,000
Ending Cash:	\$74,970				
Equipment Maint./Replace/550					
Beginning Cash:	\$ 268,273				
Revenues:					
Interfund Revenues	\$ 215,632	\$ 215,632	(0)	0.00%	\$ 517,517
Other Revenues/Bond Proceeds	0	0	0		0
Interfund Loans/Transfers	187,770	216,668	(28,898)	-13.34%	520,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	185	167	18	10.78%	400
Total Revenues	\$ 403,586	\$ 432,467	(28,881)	-6.68%	\$ 1,037,917
Expenses:					
Salary/Benefits/Payroll Taxes	\$ 76,944	\$ 57,520	(19,424)	-33.77%	\$ 138,049
Cent. Svcs, Computer Rent Non-Labor	14,355	14,355	0	0.00%	34,453
Insurance Non-Labor	0	0	0		62,000
Op Supplies / Parts Non-Labor	20,831	28,333	7,502	26.48%	85,000
Gas/Oil Non-Labor	26,817	36,667	9,850	26.86%	110,000
Contract R&M Non-Labor	7,845	13,333	5,488	41.16%	40,000
Other Non-Labor	10,486	10,867	380	3.50%	23,000
Capital	155,826	273,992	118,165	43.13%	657,580
Interfund Loan Repayments	0	0	0		0
Total Expenses:	\$ 313,105	\$ 435,068	121,962	28.03%	\$ 1,150,082
Ending Cash:	\$358,754				
Court Agency/650					
Revenues:	\$ 70,635	\$ 93,750	23,115	24.66%	\$ 225,000
Expenses:	\$ 70,635	\$ 93,750	23,115	24.66%	\$ 225,000
Court Activity/651					
Beginning Cash:	\$2,937				
Revenues:	\$ 1,326	\$ 41,667	40,341	96.82%	\$ 100,000
Expenses:	\$ 1,712	\$ 41,667	39,954	95.89%	\$ 100,000
Ending Cash:	\$2,551				
All Funds:					
Salary/Benefits/Payroll Taxes	\$ 3,653,352	\$ 3,855,319	201,967	5.24%	\$ 9,475,764