

City of Ferndale								
Budget Summary								
For the Month of August 2019								
	8 Months		8 Months					
	Through August 31,		Through August 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	\$	658,644	\$	695,148	(36,504)	-5.25%	\$	1,191,683
Sales Tax		1,573,032		1,433,333	139,699	9.75%		2,150,000
Sales Tax - EMS		127,990		116,667	11,323	9.71%		175,000
Water/Sewer/Storm Utility Taxes		585,095		560,000	25,095	4.48%		840,000
Other Utility Taxes		711,528		670,000	41,528	6.20%		1,005,000
Total Taxes	\$	3,656,290	\$	3,475,148	181,142	5.21%	\$	5,361,683
Licenses/Permits:								
Permits - Res./Com.	\$	291,706	\$	250,133	41,573	16.62%	\$	375,200
Bus. Licenses/Franchise Fees/Cell Tower Rent/Gun Permits		371,053		386,518	(15,465)	-4.00%		498,500
Total Licenses/Permits	\$	662,759	\$	636,652	26,108	4.10%	\$	873,700
Inter-govt	\$	155,814	\$	172,074	(16,260)	-9.45%	\$	258,112
Charges For Services:								
Central Service Charges to Other Funds	\$	339,423	\$	339,423.66	(0)	0.00%	\$	509,135
Devel Review Fees		-		0	0			250,000
Res./Com. Fees		245,342		163,933	81,408	49.66%		245,900
Other Charges for Services		123,338		74,871	48,467	64.73%		112,307
Total Charges For Services	\$	708,103	\$	578,228	129,875	22.46%	\$	1,117,342
Fines/Forfeit.	\$	137,790	\$	90,667	47,124	51.97%	\$	136,000
Misc. - Res./Com. Deposits	\$	-	\$	-	0		\$	-
Misc. - Lummi Property Tax Equivalent		-		8,613	(8,613)	-100.00%		7,950
Misc. - Court Related		15,447		12,000	3,447	28.72%		18,000
Misc. - DV Consultant Donations From Other Cities		42,185		26,667	15,518	58.19%		40,000
Misc. - Other		507,869		58,927	448,942	761.86%		88,391
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments		36,415		13,333	23,082	173.12%		20,000
Total Misc.	\$	601,916	\$	119,540	482,376	403.53%	\$	174,341
Transfers In	\$	1,030,000	\$	822,000	208,000	25.30%	\$	1,233,000
Interfund Loan Repayments	\$	-	\$	-	0		\$	-
Total Revenues	\$	6,952,673	\$	5,894,309	1,058,364	17.96%	\$	9,154,177
Expenses:								
Council								
Salary/Benefits/Payroll Taxes	\$	36,031	\$	36,170	139	0.38%	\$	54,256
Non-Labor		2,160		3,800	1,640	43.15%		5,700
Council	\$	38,192	\$	39,970	1,779	4.45%	\$	59,956
Court								
Salary/Benefits/Payroll Taxes	\$	112,722	\$	158,072	45,350	28.69%	\$	237,108
Non-Labor		168,517		160,458	(8,059)	-5.02%		275,071
Court	\$	281,240	\$	318,531	37,291	11.71%	\$	512,180
Executive								
Salary/Benefits/Payroll Taxes	\$	182,455	\$	169,368	(13,086)	-7.73%	\$	252,102
Non-Labor - Controllable:								
Office Supplies	\$	174	\$	600	426	71.01%	\$	1,000
Professional Services		11,669		13,667	1,998	14.62%		20,500
Cell Phone		955		1,050	95	9.09%		1,800
Travel		2,479		2,000	(479)	-23.93%		3,000
Training		2,346		2,667	321	12.04%		4,000
Miscellaneous		8,465		7,133	(1,331)	-18.66%		10,700
Subtotal Non-Labor - Controllable	\$	26,086	\$	27,117	1,031	3.80%	\$	41,000
Non-Labor - Other:								

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Computer Repair & Maintenance - Finance Administered	\$ 4,371	\$ 2,914	(1,457)	-50.00%	\$ 4,371
Equipment Repair & Maintenance - Finance Administered	1,523	1,015	(508)	-50.00%	1,523
Subtotal Non-Labor Other	\$ 5,894	\$ 3,930	(1,965)	-50.00%	\$ 5,894
Total Non-Labor	\$ 31,981	\$ 31,047	(934)	-3.01%	\$ 46,894
Total Executive	\$ 214,435	\$ 200,415	(14,021)	-7.00%	\$ 298,996
Administrative Services					
Salary/Benefits/Payroll Taxes	\$ 90,123	\$ 131,955	41,832	31.70%	\$ 197,932
Non-Labor	6,487	6,087	(401)	-6.58%	\$ 9,130
Total Administrative	\$ 96,610	\$ 138,042	41,432	30.01%	\$ 207,062
Finance					
Salary/Benefits/Payroll Taxes	\$ 200,550	\$ 256,591	56,041	21.84%	\$ 384,886
Non-Labor	20,658	21,723	1,066	4.91%	32,585
Finance	\$ 221,207	\$ 278,314	57,106	20.52%	\$ 417,471
Communications					
Salary/Benefits/Payroll Taxes	\$ 65,749	\$ 67,761	2,012	2.97%	\$ 101,641
Non-Labor	6,131	3,257	(2,874)	-88.23%	\$ 4,886
	\$ 71,880	\$ 71,018	(861)	-1.21%	\$ 106,527
Legal Services	\$ 57,465	\$ 61,542	4,077	6.62%	\$ 105,500
General Government					
Non-Labor - General	\$ 182,667	\$ 222,717	40,050	17.98%	\$ 334,076
Non-Labor - Insurance/Deductibles	239,207	190,000	(49,207)	-25.90%	190,000
Non-Labor - Audit	0	13,333	13,333	100.00%	20,000
Capital	0	0	0		0
General Government	\$ 421,874	\$ 426,051	4,177	0.98%	\$ 544,076
Law Enforcement					
Salary/Benefits/Payroll Taxes - Except O.T.	\$ 1,956,971	\$ 1,917,689	(39,282)	-2.05%	\$ 2,906,533
Overtime - General	84,430	100,243	15,813	15.77%	150,364
Overtime - Stonegarden Grant	1,163	23,530	22,367	95.06%	35,295
Overtime - Traffic Safety	1,743	1,669	(74)	-4.43%	2,504
Overtime - Special Events	8,733	10,147	1,414	13.94%	15,221
Facilities - Other	48,104	39,100	(9,004)	-23.03%	58,650
Computer/Equip. Rent Non-Labor	291,593	194,395	(97,198)	-50.00%	291,593
Other Non-Labor	208,531	274,509	65,978	24.03%	411,763
Capital	0	0	0		-
Law Enforcement	\$ 2,601,268	\$ 2,561,282	(39,986)	-1.56%	\$ 3,871,922
Detention					
Salary/Benefits/Payroll Taxes	\$ 69,567	\$ 69,466	(101)	-0.15%	\$ 104,199
Jail Contract Non-Labor	146,143	166,667	20,524	12.31%	250,000
Other Non-Labor	2,401	3,690	1,290	34.95%	5,536
Detention	\$ 218,111	\$ 239,823	21,712	9.05%	\$ 359,735
Building Inspection					
Salary/Benefits/Payroll Taxes	\$ 208,316	\$ 262,450	54,134	20.63%	\$ 397,652
Computer/Equip. Rent Non-Labor	19,597	13,064	(6,532)	-50.00%	19,597
Other Non-Labor	5,910	13,471	7,560	56.12%	19,150
Capital	0	0	0		0
Building Inspection	\$ 233,823	\$ 288,985	55,162	19.09%	\$ 436,398
Emergency Preparedness	\$ 114,738	\$ 106,039	(8,700)	-8.20%	\$ 152,250
Clean Air	\$ 4,715	\$ 4,730	16	0.33%	\$ 4,730
Engineering					
Salary/Benefits/Payroll Taxes	\$ 119,395	\$ 236,169	116,774	49.45%	\$ 354,254
Computer/Equip. Rent Non-Labor	16,387	10,925	(5,462)	-50.00%	16,387
Non-Labor	36,845	667	(36,178)	-5426.74%	1,000
Engineering	\$ 172,628	\$ 247,761	75,133	30.32%	\$ 371,641
General Bldg. Maint.					
Salary/Benefits/Payroll Taxes	\$ 13,899	\$ 15,249	1,350	8.86%	\$ 22,874
Non-Labor	50,080	44,581	(5,499)	-12.34%	59,442
Capital	0	0	0		0
General Bldg. Maint.	\$ 63,979	\$ 59,830	(4,149)	-6.93%	\$ 82,316

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	Actual	Budget	Variance	Variance	1st Budget Update
Parks					
Salary/Benefits/Payroll Taxes	\$ 286,410	\$ 273,688	(12,722)	-4.65%	\$ 406,032
Computer/Equip. Rent Non-Labor	36,823	24,549	(12,274)	-50.00%	36,823
Building Maintenance Non-Labor	0	667	667	100.00%	1,000
Other Non-Labor	62,418	84,683	22,265	26.29%	140,200
Capital	22,908	76,667	53,759	70.12%	115,000
	Parks \$ 408,558	\$ 460,253	51,695	11.23%	\$ 699,055
	Mental/Physical Health \$ 1,670	\$ 1,990	320	16.08%	\$ 3,600
Community Development Dept. 019					
Salary/Benefits/Payroll Taxes	\$ 273,990	\$ 306,068	32,078	10.48%	\$ 459,102
Vehicle/Computer Rent Non-Labor	22,020	14,680	(7,340)	-50.00%	22,020
Other Non-Labor	90,870	90,717	(153)	-0.17%	143,000
Capital	0	0	0		0
	Community Development Dept. 019 \$ 386,879	\$ 411,465	24,585	5.98%	\$ 624,122
	Transfers/Interfund Loans \$ 106,723	\$ 97,030	(9,693)	-9.99%	\$ 129,374
Current Expense Fund No. 001 - Total Expenses	\$ 5,715,994	\$ 5,804,009	256,505	4.42%	\$ 8,987,811
Cur. Exp. (General) Fund No. 001 Total Expenses Summary:					
Salary/Benefits/Payroll Taxes	\$ 3,712,246	\$ 4,036,285	\$ 324,039	8.03%	\$ 6,081,954
Non-Labor - Other	\$ 1,980,840	\$ 1,691,057	(121,294)	-7.17%	\$ 2,790,856
Capital	\$ 22,908	\$ 76,667	53,759	70.12%	\$ 115,000
	Other Non-Budgeted Items \$ 527				
	Ending Cash: 4,443,166				
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	1,718	1,200	518	43.17%	1,800
Total Revenues	\$ 1,718	\$ 1,200	518	43.17%	\$ 1,800
Expenses:	\$ -	\$ -	0		\$ -
	Ending Cash: \$ 104,890				
Facilities Capital Reserve/003					
	Beginning Cash: \$ 103,172				
Revenues:					
Transfers In	\$ -	\$ -	0		\$ -
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	1,718	1,200	518	43.17%	1,800
Total Revenues	\$ 1,718	\$ 1,200	518	43.17%	\$ 1,800
Expenses:	\$ -	\$ -	0		\$ -
	Ending Cash: \$ 104,890				
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	5,626	2,667	2,959	110.96%	4,000
Total Revenues	\$ 205,626	\$ 202,667	2,959	1.46%	\$ 204,000
Expenses:	\$ 21,366	\$ 66,667	45,301	67.95%	\$ 100,000
	Ending Cash: \$ 826,026				
Solid Waste Tax/005					
	Beginning Cash: \$ 429,721				
Revenues:					
Solid Waste Tax	\$ 1,829,536	\$ 1,524,133	305,403	20.04%	\$ 2,300,000
Solid Waste Tax - Recyclables	22,541	32,533	(9,992)	-30.71%	50,000

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	<i>Through August 31,</i>		<i>Through August 31,</i>		12 Months
	2019	2019	\$	%	2019 Budget
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Variance</u>	<u>1st Budget Update</u>
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	\$ 1,932,077	\$ 1,636,667	295,411	18.05%	\$ 2,430,000
Expenses:	\$ 1,761,148	\$ 1,520,661	(240,487)	-15.81%	\$ 2,280,992
Ending Cash:	\$ 600,650				
<u>Pioneer Pavilion Com. Center Operating/007</u>					
Beginning Cash:	\$ 17,031				
Revenues:					
Rental Fees - COC	\$ -	\$ -	0		\$ -
Rental Fees / Other	13,205	5,333	7,872	147.59%	8,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	10,900	6,000	4,900	81.67%	9,000
Transfers In From Solid Waste Fund 005	0	13,334		0.00%	20,000
Total Revenues	\$ 24,105	\$ 24,667	12,772	51.78%	\$ 37,000
Expenses:	\$ 38,415	\$ 27,911	(10,504)	-37.63%	\$ 41,867
Ending Cash:	\$ 2,721				
<u>Street/101</u>					
Beginning Cash:	\$ 6				
Revenues:					
Fuel Taxes + Multi Transpo City	\$ 192,494	\$ 206,667	(14,172)	-6.86%	\$ 310,000
Encroachment Permits/Haul Route Review Fees	14,600	10,667	3,933	36.88%	16,000
Transfers In - Solid Waste Tax 005 & REET 1 & 2 & Traf Mit 104	375,000	650,000	(275,000)		975,000
Transfers In - TBD 113	200,000	400,000	(200,000)	-50.00%	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	\$ 1,339,006	\$ 1,267,333	71,672	5.66%	\$ 1,901,000
Expenses:					
Administration					
Salary/Benefits/Payroll Taxes	\$ 122,617	\$ 200,804	78,186	38.94%	\$ 301,205
Central Services, Computer/Equip. Rent Non-Labor	186,033	156,019	(30,013)	-19.24%	234,029
Other Non-Labor	14,477	51,697	37,220	72.00%	77,545
Administration	\$ 323,127	\$ 408,520	85,393	20.90%	\$ 612,779
Sidewalks					
Salary/Benefits/Payroll Taxes	\$ 8,534	\$ 4,015	(4,519)	-112.54%	\$ 6,084
Non-Labor	0	3,500	3,500	100.00%	6,000
Sidewalks	\$ 8,534	\$ 7,515	(1,019)	-13.56%	\$ 12,084
Roadway					
Salary/Benefits/Payroll Taxes	\$ 153,534	\$ 165,200	11,666	7.06%	\$ 250,303
Other Non-Labor	22,393	54,454	32,061	58.88%	93,350
Roadway	\$ 175,927	\$ 219,654	43,727	19.91%	\$ 343,653
Street Lights	\$ 91,625	\$ 116,667	25,042	21.46%	\$ 200,000
Traffic Control					
Salary/Benefits/Payroll Taxes	\$ 46,133	\$ 40,419	(5,715)	-14.14%	\$ 61,241
Non-Labor	20,984	17,500	(3,484)	-19.91%	30,000
Capital	0	0	0		0
Traffic Control	\$ 67,117	\$ 57,919	(9,198)	-15.88%	\$ 91,241
Snow & Ice					
Salary/Benefits/Payroll Taxes	\$ 42,817	\$ 37,951	(4,866)	-12.82%	\$ 45,542
Non-Labor	8,524	1,400	(7,124)	-508.85%	10,000
Snow & Ice	\$ 51,341	\$ 39,351	(11,990)	-30.47%	\$ 55,542
Street Cleaning					
Salary/Benefits/Payroll Taxes	\$ 21,552	\$ 17,020	(4,531)	-26.62%	\$ 27,607
Non-Labor	0	1,575	1,575	100.00%	2,700
Street Cleaning	\$ 21,552	\$ 18,595	(2,956)	-15.90%	\$ 30,307
Transfers	\$ 110,000				\$ 110,000

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Capital Projects	\$ 225,541	\$ 216,667	(8,875)	-4.10%	\$ 325,000
Street Fund No. 101 - Total Expenses	\$ 1,074,764	\$ 1,084,888	120,124	11.07%	\$ 1,780,605
Street 101 Total Expenses Summary:					
Salary/Benefits/Payroll Taxes	\$ 395,188	\$ 465,410	70,222	15.09%	\$ 691,981
Non-Labor - Other	\$ 454,035	\$ 402,812	58,777	14.59%	\$ 763,624
Capital	\$ 225,541	\$ 216,667	(8,875)	-4.10%	\$ 325,000
Other Non-Budgeted Items					
Ending Cash:	\$ 264,248				
Park Mitigation/102					
Beginning Cash:	\$ 302,016				
Revenues:					
Fees	\$ 171,210	\$ 96,400	74,810	77.60%	\$ 150,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	3,827	1,000	2,827	282.69%	1,500
Total Revenues	\$ 175,037	\$ 97,400	77,637	79.71%	\$ 151,500
Expenses/Transfers:	\$ 121,723	\$ 143,097	21,374	14.94%	\$ 214,646
Ending Cash:	\$ 355,330				
Traffic Mitigation/104					
Beginning Cash:	\$ 232,413				
Revenues:					
Fees	\$ 720,277	\$ 246,833	473,444	191.81%	\$ 380,000
Transfer In - Project Residuals	-	-	0		0
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	2,359	1,333	1,026	76.91%	2,000
Total Revenues	\$ 722,636	\$ 248,167	474,469	191.19%	\$ 382,000
Expenses/Transfers/Loans:	\$ -	\$ 266,667	266,667		\$ 400,000
Ending Cash:	\$ 955,049				
Criminal Justice/106					
Beginning Cash:	\$ 935				
Revenues:					
State Revenues/Grants/Interfund Loans/Other	\$ 13,980	\$ 11,200	2,780	24.82%	\$ 16,800
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	0	0		0
Total Revenues	\$ 13,980	\$ 11,200	2,780	24.82%	\$ 16,800
Expenses:	\$ -	\$ 10,000	10,000		\$ 15,000
Ending Cash:	\$ 14,915				
Local Criminal Justice/107					
Beginning Cash:	\$ 73,180				
Revenues:					
State Revenues	\$ 178,596	\$ 160,000	18,596	11.62%	\$ 240,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	0	0		0
Total Revenues	\$ 178,596	\$ 160,000	18,596	11.62%	\$ 240,000
Expenses/Transfers:	\$ 250,000	\$ 220,833	(29,167)	-13.21%	\$ 250,000
Ending Cash:	\$ 1,776				
Transp. Benefit District (TBD) .2% Sales Tax/113					
Beginning Cash:	\$ 289,938				
Revenues:					
.2% Sales Tax - State Revenues	\$ 369,275	\$ 322,000	47,275	14.68%	\$ 483,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	0	0		0
Total Revenues	\$ 369,275	\$ 322,000	47,275	14.68%	\$ 483,000
Expenses/Transfers:	\$ 200,000	\$ 400,000	200,000	50.00%	\$ 600,000

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Ending Cash:	\$ 459,213				
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:	\$ 183				\$ -
Ending Cash:	\$ 299,817				
Hotel Motel Tax/198					
Beginning Cash:	\$ 67,381				
Revenues:					
State Revenues/Other	\$ 44,926	\$ 40,000	4,926	12.32%	\$ 60,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	0	0		0
Total Revenues	\$ 44,926	\$ 40,000	4,926	12.32%	\$ 60,000
Expenses:	\$ 19,500	\$ 45,666	26,166	57.30%	\$ 68,500
Ending Cash:	\$ 92,807				
Street/Parks/Land Debt Service/214					
Beginning Cash:	\$ 11,034				
Revenues:					
Transfers In	\$ -	\$ 82,198	(82,198)		\$ 123,297
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	6	0	6		0
Total Revenues	\$ 6	\$ 82,198	(82,192)		\$ 123,297
Expenses:	\$ 6,513	\$ 82,199	75,686	92.08%	\$ 123,298
Ending Cash:	\$ 4,528				
LaBounty LID 2006-1 Bond Debt Service/215					
Beginning Cash:	\$ 119,611				
Revenues:					
Transfers In	\$ -	\$ -	0		\$ -
LID Interest/Principal/Penalties	6,597	9,334	(2,737)	-29.32%	14,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	4,666	(4,666)		7,000
Total Revenues	\$ 6,597	\$ 14,000	(7,403)	-52.88%	\$ 21,000
Expenses:	\$ -	\$ 75,333	75,333		\$ 113,000
Ending Cash:	\$ 126,208				
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	482	200	282	140.91%	300
Total Revenues	\$ 482	\$ 200	282	140.91%	\$ 300
Expenses:	\$ -	\$ -	0		\$ -
Ending Cash:	\$ 29,417				
LaBounty GO Bond Debt Service/217					
Beginning Cash:	\$ 150				
Revenues:					
Transfers In	\$ 13,360	\$ 17,814	(4,454)	-25.00%	\$ 26,720
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	1	0	1		0
Total Revenues	\$ 13,361	\$ 17,814	(4,453)	-24.99%	\$ 26,720
Expenses:	\$ 13,360	\$ 17,813	4,453	25.00%	\$ 26,720
Ending Cash:	\$ 152				

City of Ferndale					
Budget Summary					
For the Month of August 2019					
	8 Months		8 Months		
	Through August 31,		Through August 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	\$44,018	(12,488)	-28.37%	\$ 66,027
Transfers In	80,673	237,834	(157,161)	-66.08%	356,752
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	13	0	13		0
Total Revenues	\$ 112,216	\$ 281,852	(169,636)	-60.19%	\$ 422,778
Expenses:					
	\$ 96,339	\$ 281,852	185,513	65.82%	\$ 422,778
Ending Cash:	\$ 21,249				
<u>2011 GO Bond Debt Service/219</u>					
Beginning Cash:	\$ 2,230				
Revenues:					
Transfers In	\$ 81,888	\$109,183	(27,296)	-25.00%	\$ 163,775
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	37	20	17	85.70%	30
Total Revenues	\$ 81,925	\$ 109,203	(27,279)	-24.98%	\$ 163,805
Expenses:					
	\$ 19,388	\$ 109,183	89,796	82.24%	\$ 163,775
Ending Cash:	\$ 64,767				
<u>2013 Library GO Bond Debt Service/220</u>					
Beginning Cash:	\$ 1,159				
Revenues:					
Property Tax	\$ 34,311	\$ 42,607	(8,296)	-19.47%	\$ 63,910
Transfers In	64,793	81,442	(16,649)	-20.44%	122,162
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	2	0	2		0
Total Revenues	\$ 99,106	\$ 124,048	(24,943)	-20.11%	\$ 186,072
Expenses:					
	\$ 93,036	\$ 108,576.00	15,540		\$ 186,072
Ending Cash:	\$ 7,229				
<u>Real Estate Excise Tax REET 1/301</u>					
Beginning Cash:	\$ 335,083				
Revenues:					
REET 1	\$ 282,752	\$ 233,333	49,418	21.18%	\$ 350,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	2,962	667	2,295	344.28%	1,000
Total Revenues	\$ 285,714	\$ 234,000	51,714	22.10%	\$ 351,000
Expenses/Transfers/Loans:					
	\$ 81,120	\$ 145,344	64,225	44.19%	\$ 218,016
Ending Cash:	\$ 539,677				
<u>Real Estate Excise Tax REET 2/302</u>					
Beginning Cash:	\$ 692,418				
Revenues:					
REET 2	\$ 282,752	\$233,333	49,418	21.18%	\$ 350,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	7,592	1,667	5,925	355.52%	2,500
Transfers In	0	0			0
Total Revenues	\$ 290,344	\$ 235,000	55,344	23.55%	\$ 352,500
Expenses/Transfers/Loans:					
	\$ -	\$ 275,000	275,000		\$ 375,000
Ending Cash:	\$ 982,761				
<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 August 2019					
	8 Months		8 Months		
	Through August 31,		Through August 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:	\$ 129	\$ -	(129)		\$ -
Ending Cash:	\$ 781				
Thornton Road Overpass Construction/370					
Beginning Cash:	\$ 215,318				
Revenues:					
Transfers In	\$ 475,000	\$ 316,666	158,334	50.00%	\$ 475,000
Grants	1,137,362	1,520,000	(382,638)	-25.17%	2,280,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	0	0		0
Total Revenues	\$ 1,612,362	\$ 1,836,666	(224,305)	-12.21%	\$ 2,755,000
Expenses:	\$ 1,220,439	\$ 1,573,333	352,894	22.43%	\$ 2,360,000
Ending Cash:	\$ 607,241				
Water/401					
Beginning Cash:	\$ 1,172,644				
Revenues:					
Connection Fees	\$ 533,908	\$ 432,000	101,908	23.59%	\$ 648,000
Connection Fees - Utility Billings	9,343	10,000	(657)	-6.57%	15,000
Rate Revenue	1,458,644	1,573,671	(115,027)	-7.31%	2,360,506
Fees & Other Revenue	96,671	91,800	4,871	5.31%	137,700
Other/Transfers In/State Loans & Grants/Interfund Loans	31,114	1,542,833	(1,511,719)	-97.98%	1,852,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	20,039	4,667	15,373	329.41%	7,000
Total Revenues	\$ 2,149,719	\$ 3,654,971	(1,505,252)	-41.18%	\$ 5,020,206
Expenses/Transfers/Interfund Loans:					
Administration					
Salary/Benefits/Payroll Taxes	\$ 166,036	\$ 106,578	(59,458)	-55.79%	\$ 161,481
B&O/COF Utility Tax	268,010	198,183	(69,827)	-35.23%	284,509
Cent. Svcs. Computer/Equip.Rent Non-Labor	174,199	149,200	(24,999)	-16.76%	223,800
Other Non-Labor	36,546	63,875	27,329	42.79%	109,500
Administration	\$ 644,791	\$ 517,836	(126,955)	-24.52%	\$ 779,290
Maintenance					
Salary/Benefits/Payroll Taxes	\$ 310,941	\$ 348,952	38,011	10.89%	\$ 523,428
Non-Labor	71,238	\$ 69,000	(2,238)	-3.24%	103,500
Maintenance	\$ 382,179	\$ 417,952	35,773	8.56%	\$ 626,928
Operations					
Salary/Benefits/Payroll Taxes	\$ 200,033	\$ 206,822	6,789	3.28%	\$ 313,367
PSE Electricity Non-Labor	81,366	\$ 96,667	15,301	15.83%	145,000
Other Non-Labor	90,672	\$ 152,938	62,266	40.71%	260,550
Operations	\$ 372,070	\$ 456,426	84,356	18.48%	\$ 718,917
Capital	\$ 310,103	\$ 2,126,666.67	1,816,563	85.42%	\$ 3,190,000
Transfers/Loans/Misc	\$ 236,185	\$ 345,404	109,219	31.62%	\$ 518,106
Total Expenses/Transfers/Interfund Loans	\$ 1,945,328	\$ 3,864,285	1,918,956	49.66%	\$ 5,833,440
Water 401 Total Expenses Summary:					

City of Ferndale					
Budget Summary					
For the Month of August 2019					
	<i>8 Months</i>		<i>8 Months</i>		
	<i>Through August 31,</i>		<i>Through August 31,</i>		12 Months
	2019	2019	\$	%	2019 Budget
	Actual	Budget	Variance	Variance	1st Budget Update
Salary/Benefits/Payroll Taxes	\$ 677,010	\$ 662,352	(14,659)	-2.21%	\$ 998,476
Non-Labor	\$ 722,030	\$ 729,862	7,832	1.07%	\$ 1,126,859
Capital	\$ 310,103	\$ 2,126,667	1,816,563	85.42%	\$ 3,190,000
Transfers	\$ 236,185	\$ 345,404	109,219	31.62%	\$ 518,106
Other Non-Budgeted Items	\$ -	\$ -			
Ending Cash:	\$ 1,377,034				\$ 359,410
Sewer/402					
Beginning Cash:	\$ 2,498,876				
Revenues:					
Connection Fees	\$ 837,061	\$ 612,077	224,984	36.76%	\$ 918,116
Connection Fees - Utility Billings	13,463	17,417	(3,954)	-22.70%	25,300
Rate Revenue	2,354,419	2,245,010	109,409	4.87%	3,367,515
Fees & Other Revenue	34,957	5,840	29,116	498.54%	8,500
Leachate Revenue	404	0	404		0
Other/Transfers In/State Loans & Grants/Interfund Loans/Bond Proceeds	72,600	12,100,000	(12,027,400)	-99.40%	18,150,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	35,203	16,667	18,537	0.00%	25,000
Total Revenues	\$ 3,348,107	\$ 14,997,011	(11,648,904)	-77.67%	\$ 22,494,431
Expenses/Transfers/Interfund Loans:					
Administration					
Salary/Benefits/Payroll Taxes	\$ 113,093	\$ 106,933	(6,159)	-5.76%	\$ 162,020
B&O/COF Utility Tax	342,181	309,166	(33,015)	-10.68%	463,749
Cent. Svcs, Computer/Equip.Rent Non-Labor	112,749	\$97,657	(15,092)	-15.45%	140,274
Insurance - Self-Insurance Deductible	-	-	0		0
Other Non-Labor	36,048	\$64,504	28,456	44.11%	107,150
Administration	\$ 604,071	\$ 578,261	(25,810)	-4.46%	\$ 873,193
Maintenance					
Salary/Benefits/Payroll Taxes	\$ 100,628	\$134,962	34,333	25.44%	\$ 204,488
Non-Labor	24,913	\$52,817	27,904	52.83%	85,400
Maintenance	\$ 125,541	\$ 187,779	62,237	33.14%	\$ 289,888
Operations					
Salary/Benefits/Payroll Taxes	\$ 196,541	\$206,822	10,281	4.97%	\$ 313,367
PSE Electricity Non-Labor	123,573	\$133,333	9,760	7.32%	200,000
Sludge Removal Non-Labor 402.000.003	454,686	\$335,333	(119,352)	-35.59%	503,000
Other Non-Labor	183,170	\$184,471	1,301	0.70%	278,350
Operations	\$ 957,970	\$ 859,959	(98,012)	-11.40%	\$ 1,294,717
Capital	\$ 55,254	\$12,900,000	12,844,746	99.57%	\$ 19,350,000
Transfers/Debt Service/Interfund Loans/Misc	\$ 230,023	\$477,559	247,536	51.83%	\$ 716,338
Total Expenses/Transfers/Interfund Loans	\$ 1,972,859	\$ 15,003,557	13,030,697	86.85%	\$ 22,524,136
Sewer 402 Total Expenses Summary:					
Salary/Benefits/Payroll Taxes	\$ 410,262	\$ 448,717	38,455	8.57%	\$ 679,875
Non-Labor	\$ 1,277,320	\$ 1,177,281	(100,039)	-8.50%	\$ 1,777,923
Capital	\$ 55,254	\$ 12,900,000	12,844,746	99.57%	\$ 19,350,000
Transfers	\$ 230,023	\$ 477,559	247,536	51.83%	\$ 716,338
Other Non-Budgeted Items	\$ -	\$ -			
Ending Cash:	\$ 3,874,124				\$ 2,469,172
95/96/05 Bond Redemption/403					
Beginning Cash:	\$ 4,067				
Revenues:					
Transfers In / Other	\$ 268,319	\$ 760,779	(492,460)	-64.73%	\$ 1,141,169
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	65	0	65		0
Total Revenues	\$ 268,384	\$ 760,779	(492,395)	-64.72%	\$ 1,141,169
Expenses:					
	\$ 235,834	\$ 760,779	524,945	69.00%	\$ 1,141,169
Ending Cash:	\$ 36,616				

City of Ferndale					
Budget Summary					
For the Month of August 2019					
	8 Months		8 Months		
	Through August 31,		Through August 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	667	(667)	-100.00%	1,000
Total Revenues	\$ -	\$ 667	(667)		\$ 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	\$ 14,324	6,000	8,324	138.74%	\$ 9,000
Total Revenues	\$ 14,324	\$ -	0		\$ 9,000
Expenses:	0	0	0		\$ -
Transfers/Debt Service/Loans	0	-	0		-
Expenses/Transfers/Loan Debt Service	0	0	0		0
Ending Cash:	\$ 874,549				
Storm & Flood Control/407					
Beginning Cash:	\$ 679,820				
Revenues:					
Rate & Fee Revenue	\$ 882,547	\$ 792,999	89,548	11.29%	\$ 1,189,498
Mitigation Fees	248,185	49,683	198,503	399.54%	65,000
Grants/Loans/Interfund Loans/Bond Proceeds/Donations/Transfers In/Misc	79,377	200,000	(120,623)	-60.31%	250,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	7,644	2,333	5,311	227.60%	3,500
Total Revenues	\$ 1,217,754	\$ 1,045,015	172,739	16.53%	\$ 1,507,998
Expenses/Transfers/Loan Debt Service					
Salary/Benefits/Payroll Taxes	\$ 285,842	\$ 206,101	(79,740)	-38.69%	\$ 344,152
Cent. Svcs. B&O/COF Utility Tax, Computer/Equip.Rent Non-Labor	214,445	\$164,107	(50,338)	-30.67%	250,773
Non-Labor - Other	77,358	162,300	84,942	52.34%	226,800
Capital	140,400	273,333	132,934	48.63%	410,000
Transfers/Debt Service/Loans	210,365	140,244	(70,121)	0.00%	210,366
Expenses/Transfers/Loan Debt Service	\$ 928,409	\$ 946,086	17,677	1.87%	\$ 1,442,091
Ending Cash:	\$ 969,164				
Utility Loan Service/408					
Beginning Cash:	\$ 22,258				
Revenues:					
Transfers In	\$ 163,640	\$ 122,641	40,998	0.00%	\$ 183,962
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	0	0		0
Total Revenues	\$ 163,640	\$ 122,641	40,998	0.00%	\$ 183,962
Expenses:	\$ 162,574	\$ 122,642	(39,933)	-32.56%	\$ 183,962
Ending Cash:	\$ 23,323				
CCWA Water Conversion Debt Service/409					
Beginning Cash:	\$ 63,618				
Revenues:					
Assessments	\$ 34,275	\$ 33,333	942	2.82%	\$ 50,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	0	0		0
Total Revenues	\$ 34,275	\$ 33,333	942	2.82%	\$ 50,000
Expenses:	\$ -	\$ 63,987	63,987	100.00%	\$ 95,980

City of Ferndale					
Budget Summary					
For the Month of August 2019					
	8 Months		8 Months		
	Through August 31,		Through August 31,		12 Months
	2019	2019	\$	%	2019 Budget
	Actual	Budget	Variance	Variance	1st Budget Update
Ending Cash:	\$ 97,893				
Computer Repair/Replace/510					
Beginning Cash:	\$ -				
Revenues:					
Interfund Revenues	\$ 184,375	\$ 122,917	61,458	50.00%	\$ 184,375
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	-	0	0		0
Total Revenues	\$ 184,375	\$ 122,917	61,458	50.00%	\$ 184,375
Expenses:					
	\$ 154,257	\$ 115,539	(38,718)	-33.51%	\$ 158,309
Ending Cash:	\$30,117				
Equipment Maint./Replace/550					
Beginning Cash:	\$ 226,884				
Revenues:					
Interfund Revenues	\$ 517,517	345,011	172,506	50.00%	\$ 517,517
Other Revenues/Bond Proceeds	37,348	0	37,348		0
Interfund Loans/Transfers	250,000	0	250,000		250,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	4,776	267	4,510	1691.11%	400
Total Revenues	\$ 809,641	\$ 345,278	464,363	134.49%	\$ 767,917
Expenses:					
Salary/Benefits/Payroll Taxes	\$ 131,929	\$ 55,250	(76,679)	-138.79%	\$ 82,875
Cent. Svcs, Computer Rent Non-Labor	23,697	22,969	(728)	-3.17%	34,453
Insurance Non-Labor	0	31,100	31,100	100.00%	62,000
Op Supplies / Parts Non-Labor	45,819	49,583	3,764	7.59%	85,000
Gas/Oil Non-Labor	64,962	64,167	(795)	-1.24%	110,000
Contract R&M Non-Labor	17,015	23,333	6,318	27.08%	40,000
Other Non-Labor	20,650	19,358	(1,292)	-6.67%	27,700
Capital	308,431	214,306	(94,125)	-43.92%	321,459
Interfund Loan Repayments	0	0	0		0
Total Expenses:	\$ 612,504	\$ 480,066	(132,438)	-27.59%	\$ 763,487
Ending Cash:	\$424,021				
Court Agency/650					
Revenues:	\$ 156,575	\$ 150,000	(6,575)	-4.38%	\$ 225,000
Expenses:	\$ 156,575	\$ 150,000	(6,575)	-4.38%	\$ 225,000
Beginning Cash:	\$0				
Court Activity/651					
Revenues:	\$ 11,912	\$ -	(11,912)		\$ -
Expenses:	\$ 7,018	\$ -	(7,018)		\$ -
Ending Cash:	\$4,894				
All Funds:					
Salary/Benefits/Payroll Taxes	\$ 5,612,477	\$ 5,874,116	261,638	4.45%	\$ 8,879,313