

City of Ferndale	1/25/2012			
Budget Summary				
For the Year Ended Dec. 31, 2011		16th Budget Update		
	<i>12 Months</i>	<i>12 Months</i>		
	Through Dec. 31,	Through Dec. 31,		
	2011	2011	\$	%
	Actual	Budget	Variance	Variance
Current Expense/001				
Beginning Cash:	\$ 820,234			
Revenues:				
Taxes:				
Property Taxes	\$ 2,105,298	\$ 2,062,000	\$ 43,298	2.10%
Sales Tax / Quarterly Mitigation Payments	1,415,105	1,339,035	76,070	5.68%
Sales Tax - EMS	120,896	113,926	6,970	6.12%
Water/Sewer/Storm Utility Taxes	288,079	283,993	4,086	1.44%
Other Utility Taxes	947,739	993,951	(46,212)	-4.65%
Total Taxes	\$ 4,877,117	\$ 4,792,905	\$ 84,212	1.76%
Licenses/Permits:				
Permits - Res./Com.	\$ 255,235	\$ 250,000	\$ 5,235	2.09%
Bus. Licenses/Franchise Fees/Tower Rent/Gun Permits	274,706	263,680	11,026	4.18%
Total Licenses/Permits	\$ 529,941	\$ 513,680	\$ 16,261	3.17%
Inter-govt	\$ 341,913	\$ 299,772	\$ 42,141	14.06%
Charges For Services:				
Central Service Charges to Other Funds	\$ 404,463	\$ 404,463	\$ -	0.00%
Devel Review Fees (PW)	71,219	150,000	(78,781)	-52.52%
Res./Com. Fees	158,535	212,500	(53,965)	-25.40%
Other Charges for Services	122,838	171,350	(48,512)	-28.31%
Total Charges For Services	\$ 757,055	\$ 938,313	(\$181,258)	-19.32%
Fines/Forfeit.	\$ 187,219	\$ 149,350	\$ 37,869	25.36%
Misc. - Res./Com. Deposits & Misc.	\$ 3,065	\$ (5,000)	\$ 8,065	
Misc. - Lummi Property Tax Equivalent	979	925	54	
Misc. - Lummi Sales Tax Equivalent	-	-	0	
Misc. - Bank of the Pacific Rent	4,058	3,960	98	
Misc. - Court Related	10,818	8,000	2,818	
Planned Action EIS Developer Payments	200,000	200,000	0	
Misc. - Other	20,851	15,825	5,026	
Misc. - Invest. & Interfund Int. & Checking A/C Interest	3,016	3,000	16	
Total Misc.	\$ 242,787	\$ 226,710	\$ 16,077	
Transfers In	\$ 581,411	\$ 587,198	(\$5,787)	-0.99%
Interfund Loan Repayments	\$ 330,000	\$ 330,000	\$ -	
Total Revenues	\$ 7,847,443	\$ 7,837,928	\$ 9,515	0.12%
Expenses:				

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Council				
Salary/Benefits/Payroll Taxes	\$ 45,109	\$ 49,011	\$ 3,902	7.96%
Non-Labor	296	870	574	65.98%
Council	\$ 45,405	\$ 49,881	\$ 4,476	8.97%
Court				
Salary/Benefits/Payroll Taxes	\$ 127,052	\$ 130,785	\$ 3,733	2.85%
Non-Labor	153,639	139,350	(14,289)	-10.25%
Court	\$ 280,691	\$ 270,135	\$ (10,556)	-3.91%
Administration				
Salary/Benefits/Payroll Taxes	\$ 188,889	\$ 202,905	\$ 14,016	6.91%
Non-Labor	3,136	7,800	4,664	59.79%
Administration	\$ 192,025	\$ 210,705	\$ 18,680	8.87%
Clerk/Treasurer				
Salary/Benefits/Payroll Taxes	\$ 352,672	\$ 337,261	(\$15,411)	-4.57%
Non-Labor	26,106	23,300	(2,806)	-12.04%
Clerk/Treasurer	\$ 378,778	\$ 360,561	(\$18,217)	-5.05%
Legal Services	\$ 85,133	\$ 80,000	(\$5,133)	-6.42%
General Government				
Non-Labor - General	\$ 308,687	\$ 299,352	(\$9,335)	-3.12%
Non-Labor - Insurance	286,588	285,488	(1,100)	-0.39%
Non-Labor - Unemployment Payments	33,192	33,192	0	0.00%
Non-Labor - AWC Insurance RMSA Payment	35,000	35,000	0	
Capital	90,641	93,000	2,359	
General Government	\$ 754,108	\$ 746,032	(\$8,076)	-1.08%
Law Enforcement				
Salary/Benefits/Payroll Taxes - Except O.T. & Legal Settlement	\$ 1,988,760	\$ 2,117,890	\$ 129,130	6.10%
Overtime - General	88,519	32,000	(56,519)	-176.62%
Overtime - Stonegarden Grant	2,361	0	(2,361)	
Overtime - Traffic Safety	7,592	0	(7,592)	
Overtime - Special Events	11,364	8,300	(3,064)	
Salary/FICA/Medicare - Legal Settlement	21,530	21,530	-	
Facility:				
Rent	\$ 23,320	\$ 23,410	\$ 90	0.38%
Other	9,150	9,590	440	4.59%
Total Facility	\$ 32,470	\$ 33,000	\$ 530	1.61%
Computer/Equip. Rent Non-Labor	132,000	132,000	-	0.00%
Other Non-Labor	294,907	279,463	(15,444)	-5.53%
Capital	0	0	-	
Law Enforcement	\$ 2,579,503	\$ 2,624,183	\$ 44,680	1.70%
Fire Control	\$ 1,099,004	\$ 1,099,004	\$ -	
Detention				
Salary/Benefits/Payroll Taxes	\$ 90,118	\$ 90,568	\$ 450	0.50%
Jail Contract Non-Labor	283,984	295,000	11,016	3.73%
Jail Credits Non-Labor	(79,048)	(70,272)	8,776	-12.49%
Other Non-Labor	2,041	4,265	2,224	52.15%

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	2011	2011	\$	%
	Actual	Budget	Variance	Variance
Detention	\$ 297,095	\$ 319,561	\$ 22,466	7.03%
Building Inspection				
Salary/Benefits/Payroll Taxes	\$ 228,394	\$ 234,099	\$ 5,705	2.44%
Computer/Equip.Rent Non-Labor	15,600	15,600	0	0.00%
Other Non-Labor	7,652	10,700	3,048	28.49%
Capital	0	0	-	
Building Inspection	\$ 251,646	\$ 260,399	\$ 8,753	3.36%
Emergency	\$ 103,045	\$ 98,000	\$ (5,045)	-5.15%
Clean Air	\$ 3,878	\$ 3,878	\$ -	0.00%
Engineering				
Salary/Benefits/Payroll Taxes	\$ 154,491	\$ 191,977	\$ 37,486	19.53%
Non-Labor	36,277	28,500	(7,777)	-27.29%
Engineering	\$ 190,768	\$ 220,477	\$ 29,709	13.47%
General Bldg. Maint.				
Salary/Benefits/Payroll Taxes	\$ 40,749	\$ 51,100	\$ 10,351	20.26%
Non-Labor	49,506	38,800	(10,706)	-27.59%
Capital	1,430		(1,430)	
General Bldg. Maint.	\$ 91,685	\$ 89,900	\$ (\$1,785)	-1.99%
Parks				
Salary/Benefits/Payroll Taxes	\$ 260,493	\$ 262,857	\$ 2,364	0.90%
Equip.Rent Non-Labor	43,200	43,200	0	0.00%
Other Non-Labor	62,309	62,600	291	0.46%
Capital	19,795	2,129	(17,666)	
Parks	\$ 385,797	\$ 370,786	\$ (\$15,011)	-4.05%
Mental/Physical Health	\$ 2,706	\$ 3,000	\$ 294	9.80%
Community Development Dept. 019				
Salary/Benefits/Payroll Taxes	\$ 346,547	\$ 361,797	\$ 15,250	4.22%
Computer Rent Non-Labor	28,800	28,800	0	0.00%
Other Non-Labor	40,627	56,300	15,673	27.84%
Capital	0	0	-	
Community Development Dept. 019	\$ 415,974	\$ 446,897	\$ 30,923	6.92%
Community Development 2020 Dept. 020				
Salary/Benefits/Payroll Taxes	\$ -	\$ -	\$ -	
Other Non-Labor	255,721	270,516	14,795	5.47%
Community Development 2020 Dept. 020	\$ 255,721	\$ 270,516	\$ 14,795	5.47%
Transfers/Interfund Loans	\$ 112,196	\$ 112,196	\$ -	
Current Expense Fund No. 001 - Total Expenses	\$ 7,525,158	\$ 7,636,111	\$ 110,953	1.45%
Cur. Exp. (General) Fund No. 001 Total Expenses Summary:				
Salary/Benefits/Payroll Taxes	\$ 3,954,640	\$ 4,092,080	\$ 137,440	3.36%
Non-Labor - Other	\$ 3,460,082	\$ 3,448,902	\$ (\$11,180)	-0.32%
Capital	\$ 110,436	\$ 95,129	\$ (\$15,307)	-16.09%
Other Non-Budgeted Items	\$ -			
Ending Cash:	\$ 1,142,519			

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	<i>Through Dec. 31,</i>	<i>Through Dec. 31,</i>		
	2011	2011	\$	%
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Variance</u>
<u>Gen. Fund Contingency Reserve/002</u>				
Beginning Cash:	\$ 134,446			
Revenues:				
Transfers In	\$ 100,000	\$ 100,000	\$ -	0.00%
Interfund Loan Repayment				
Misc. - Invest. & Interfund Int. & Checking A/C Interest	115	23	92	400.00%
Total Revenues	\$ 100,115	\$ 100,023	\$ 92	0.09%
Expenses:	\$ 230,000	\$ 230,000	\$ -	0.00%
Ending Cash:	\$ 4,561			
<u>Facilities Capital Reserve/003</u>				
Beginning Cash:	\$ 90,448			
Revenues:				
Transfers In	\$ -	\$ -	\$ -	
Interfund Loan Repayment	40,000	40,000		
Misc. - Invest. & Interfund Int. & Checking A/C Interest	226	14	212	1514.29%
Total Revenues	\$ 40,226	\$ 40,014	\$ 212	0.53%
Expenses:	\$ 93,000	\$ 93,000	\$ -	0.00%
Ending Cash:	\$ 37,674			
<u>LEOFF 1 Reserve/004</u>				
Beginning Cash:	\$ 194,031			
Revenues:				
Transfers In	\$ 100,000	\$ 100,000	\$ -	0.00%
Misc. - Invest. & Interfund Int. & Checking A/C Interest	392	471	(79)	-16.77%
Total Revenues	\$ 100,392	\$ 100,471	(\$79)	-0.08%
Expenses:	\$ 252,000	\$ 253,537	\$ 1,537	0.61%
Ending Cash:	\$ 42,423			
<u>Solid Waste Tax/005</u>				
Beginning Cash:	\$ 145,383			
Revenues:				
Solid Waste Tax	\$ 1,192,897	\$ 1,197,651	(\$4,754)	-0.40%
Solid Waste Tax - Recyclables	23,254	22,500	754	3.35%
Transfer In From Fund 215	9,000	5,000	4,000	
Late Fees	0			
Misc. - Invest. & Interfund Int. & Checking A/C Interest	66	234	(168)	-71.79%
Total Revenues	\$ 1,225,217	\$ 1,225,385	(\$168)	-0.01%
Expenses:	\$ 1,207,668	\$ 1,223,268	\$ 15,600	

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	2011	2011	\$	%
	Actual	Budget	Variance	Variance
Ending Cash:	\$ 162,932			
Street/101				
Beginning Cash:	\$ 72,161			
Revenues:				
Fuel Taxes	\$ 238,793	\$ 247,000	(\$8,207)	-3.32%
Encroachment Permits	7,300	5,000	2,300	46.00%
Cargill	4,333	4,000	333	8.32%
Transfers/Scrap Sales/Grants/Interfund Loans/Other Misc.	833,256	813,000	20,256	2.49%
Misc. - Invest. & Interfund Int. & Checking A/C Interest	80	0	80	
Total Revenues	\$ 1,083,762	\$ 1,069,000	\$14,762	1.38%
Expenses:				
Administration				
Salary/Benefits/Payroll Taxes	\$ 76,128	\$ 69,103	(\$7,025)	-10.17%
Central Services, Computer/Equip. Rent Non-Labor	183,302	183,302	-	0.00%
Other Non-Labor	28,348	34,650	6,302	18.19%
Administration	\$ 287,778	\$ 287,055	(\$723)	-0.25%
Sidewalks				
Salary/Benefits/Payroll Taxes	\$ 29,850	\$ 26,253	(\$3,597)	-13.70%
Non-Labor	806	3,000	2,194	73.13%
Sidewalks	\$ 30,656	\$ 29,253	(\$1,403)	-4.80%
Roadway				
Salary/Benefits/Payroll Taxes	\$ 202,315	\$ 206,359	\$ 4,044	1.96%
Other Non-Labor	37,861	44,000	6,139	13.95%
Roadway	\$ 240,176	\$ 250,359	\$ 10,183	4.07%
Street Lights	\$ 152,410	\$ 155,000	\$ 2,590	1.67%
Traffic Control				
Salary/Benefits/Payroll Taxes	\$ 51,473	\$ 44,740	(\$6,733)	-15.05%
Non-Labor	33,824	50,000	16,176	32.35%
Capital	0	0	-	
Traffic Control	\$ 85,297	\$ 94,740	\$ 9,443	9.97%
Snow & Ice				
Salary/Benefits/Payroll Taxes	\$ 11,875	\$ 16,037	\$ 4,162	25.95%
Non-Labor	4,041	7,200	3,159	43.88%
Snow & Ice	\$ 15,916	\$ 23,237	\$ 7,321	31.51%
Street Cleaning				
Salary/Benefits/Payroll Taxes	\$ 22,199	\$ 19,099	(\$3,100)	-16.23%
Non-Labor	0	500	500	100.00%
Street Cleaning	\$ 22,199	\$ 19,599	(\$2,600)	-13.27%
Capital Projects	\$ 289,677	\$ 265,000	(\$24,677)	
Street Fund No. 101 - Total Expenses	\$ 1,124,109	\$ 1,124,243	\$ 134	0.01%
Street 101 Total Expenses Summary:				
Salary/Benefits/Payroll Taxes	\$ 393,840	\$ 381,591	(\$12,249)	-3.21%

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	2011	2011	\$	%
	Actual	Budget	Variance	Variance
Non-Labor - Other	\$ 440,592	\$ 477,652	\$37,060	7.76%
Capital	\$ 289,677	\$ 265,000	\$ (24,677)	
Other Non-Budgeted Items				
Ending Cash:	\$ 31,814			
<u>Park Mitigation/102</u>				
Beginning Cash:	\$ 46,247			
Revenues:				
Fees	\$ 85,924	\$ 55,000	\$ 30,924	56.23%
Misc. - Invest. & Interfund Int. & Checking A/C Interest	28	161	(133)	-82.61%
Total Revenues	\$ 85,952	\$ 55,161	\$ 30,791	55.82%
Expenses/Transfers:	\$ 98,041	\$ 98,041	\$ 0	0.00%
Ending Cash:	\$ 34,158			
<u>Traffic Mitigation/104</u>				
Beginning Cash:	\$ 150,094			
Revenues:				
Fees	\$ 248,898	\$ 225,000	\$ 23,898	10.62%
Payments In Lieu of Street Impr.	-	-	0	
Transfer In - Project Residuals	-	-	0	
Misc. - Invest. & Interfund Int. & Checking A/C Interest	74	297	(223)	-75.08%
Total Revenues	\$ 248,972	\$ 225,297	\$ 23,675	10.51%
Expenses/Transfers/Loans:	\$ 373,125	\$ 373,125	\$ -	0.00%
Ending Cash:	\$ 25,941			
<u>Criminal Justice/106</u>				
Beginning Cash:	\$ 4,213			
Revenues:				
State Revenues/Grants/Other	\$ 279,000	\$ 288,081	(\$9,081)	-3.15%
Interfund Loans	0	0	0	
Misc. - Invest. & Interfund Int. & Checking A/C Interest	84	31	53	170.97%
Total Revenues	\$ 279,084	\$ 288,112	(\$9,028)	-3.13%
Expenses:	\$ 282,876	\$ 283,365	\$ 489	0.17%
Ending Cash:	\$ 421			
<u>Local Criminal Justice/107</u>				
Beginning Cash:	\$ 1,236			
Revenues:				
State Revenues	\$ 164,144	\$ 162,800	\$ 1,344	0.83%
Misc. - Invest. & Interfund Int. & Checking A/C Interest	9	0	9	

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	2011	2011	\$	%
	Actual	Budget	Variance	Variance
Total Revenues	\$ 164,153	\$ 162,800	\$ 1,353	0.83%
Expenses/Transfers:	\$ 163,463	\$ 163,463	\$ -	0.00%
Ending Cash:	\$ 1,926			
<u>Real Estate Excise Tax REET 1/111</u>				
Beginning Cash:	\$ 218,919			
Revenues:				
REET 1	\$ 157,394	\$ 165,000	(\$7,606)	-4.61%
Transfer In From Fund 402 Sewer	200,000	200,000	0	
Misc. - Invest. & Interfund Int. & Checking A/C Interest	388	510	(122)	-23.92%
Total Revenues	\$ 357,782	\$ 365,510	(\$7,728)	-2.11%
Expenses/Transfers/Loans:	\$ 450,696	\$ 456,695	\$5,999	1.31%
Ending Cash:	\$ 126,005			
<u>Real Estate Excise Tax REET 2/112</u>				
Beginning Cash:	\$ 43,139			
Revenues:				
REET 2	\$ 157,394	\$ 165,000	(\$7,606)	-4.61%
Transfer In From Second Ave. Road Project No. 306	\$ 12,000	44,313	(32,313)	
Misc. - Invest. & Interfund Int. & Checking A/C Interest	25	74	(49)	-66.22%
Total Revenues	\$ 169,419	\$ 209,387	(\$39,968)	-19.09%
Expenses/Transfers/Loans:	\$ 203,457	\$ 203,458	\$ 1	0.00%
Ending Cash:	\$ 9,101			
<u>Hotel Motel Tax/198</u>				
Beginning Cash:	\$ 17,706			
Revenues:				
State Revenues/Other	\$ 69,081	\$ 53,693	\$ 15,388	28.66%
Misc. - Invest. & Interfund Int. & Checking A/C Interest	41	57	(16)	-28.07%
Total Revenues	\$ 69,122	\$ 53,750	\$ 15,372	28.60%
Expenses:	\$ 68,633	\$ 70,000	\$ 1,367	1.95%
Ending Cash:	\$ 18,195			
<u>1998 LTGO Bonds (City Hall)/213</u>				
Beginning Cash:	\$ 6,710			
Revenues:				
Transfers In	\$ 62,973	\$ 68,900	(\$5,927)	-8.60%
Misc. - Invest. & Interfund Int. & Checking A/C Interest	114	286	(172)	-60.14%
Total Revenues	\$ 63,087	\$ 69,186	(\$6,099)	-8.82%
Expenses:	\$ 69,201	\$ 69,202	\$ 1	0.00%

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	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Variance</u>
Ending Cash:	\$ 596			
<u>Street/Parks/Land Debt Service/214</u>				
Beginning Cash:	\$ 1,618			
Revenues:				
Transfers In	\$ 358,428	\$ 358,428	\$ -	0.00%
Misc. - Invest. & Interfund Int. & Checking A/C Interest	326	0	326	
Total Revenues	\$ 358,754	\$ 358,428	\$ 326	0.09%
Expenses:	\$ 358,429	\$ 358,429	\$ -	0.00%
Ending Cash:	\$ 1,943			
<u>LaBounty LID 2006-1 Bond Debt Service/215</u>				
Beginning Cash:	\$ 11,125			
Revenues:				
Transfers In	\$ 3,000	\$ 3,000	\$ 0	
LID Interest/Principal	46,683	55,962	(9,279)	
Misc. - Invest. & Interfund Int. & Checking A/C Interest	35	44	(9)	
Total Revenues	\$ 49,718	\$ 59,006	(\$9,288)	
Expenses:	\$ 58,087	\$ 58,895	\$ 808	
Ending Cash:	\$ 2,756			
<u>LaBounty LID 2006-1 Bond Guarantee/216</u>				
Beginning Cash:	\$ 43,014			
Revenues:				
Transfers In	\$ -	\$ -		
Misc. - Invest. & Interfund Int. & Checking A/C Interest	87	107	(20)	
Total Revenues	\$ 87	\$ 107	(\$20)	
Expenses:	\$ 3,000	\$ 3,000	\$ -	
Ending Cash:	\$ 40,101			
<u>LaBounty GO Bond Debt Service/217</u>				
Beginning Cash:	\$ 53			
Revenues:				
Transfers In	\$ 30,053	\$ 30,052		
Misc. - Invest. & Interfund Int. & Checking A/C Interest	40	45	(5)	
Total Revenues	\$ 30,093	\$ 30,097	\$ (5)	
Expenses:	\$ 30,052	\$ 30,052	\$ -	
Ending Cash:	\$ 94			

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	Actual	Budget	Variance	Variance
<u>2010 GO Bond Debt Service/218</u>				
Beginning Cash:	\$ 769			
Revenues:				
Federal BAB Subsidy - 35% of Interest	\$ 88,264	\$ 88,265	(1)	
Transfers In	419,903	419,904	(1)	
Misc. - Invest. & Interfund Int. & Checking A/C Interest	500	0	500	
Total Revenues	\$ 508,667	\$ 419,904	\$ 499	
Expenses:	\$ 507,835	\$ 507,835	\$ -	
Ending Cash:	\$ 1,601			
<u>2011 GO Bond Debt Service/219</u>				
Beginning Cash:	\$ -			
Revenues:				
Bond Proceeds	\$ 28,907	\$ -	\$ 28,907	
Transfers In				
Misc. - Invest. & Interfund Int. & Checking A/C Interest	24	0	24	
Total Revenues	\$ 28,931	\$ -	\$ 28,931	
Expenses:	\$ -	\$ -	\$ -	
Ending Cash:	\$ 28,931			
<u>Second Ave. Constr./306</u>				
Beginning Cash:	\$ 182,137			
Revenues:				
Federal Indirect Grant-Stimulous	\$ -	\$ -	\$0	
Private Grant - BNSF	0	0	0	
GO Bond Proceeds - Park	0	0	0	
Transfers In From 102/104/112	0	0	0	
Misc. - Invest. & Interfund Int. & Checking A/C Interest	210	338	(128)	
Total Revenues	\$ 210	\$ 338	(\$128)	
Expenses:	\$ 176,196	\$ 182,475	\$ 6,279	3.44%
Ending Cash:	\$ 6,151			
<u>New Library Constr./307</u>				
Beginning Cash:	\$ 116,160			
Revenues:				
Delinquent Taxes	\$ 246	\$ -	\$ 246	
Bond Proceeds	-	0	0	
Donations From Whatcom Community Foundation	157,394	151,500	5,894	
Transfers In	69,000	69,000	0	
Misc. - Invest. & Interfund Int. & Checking A/C Interest	131	126	5	
Total Revenues	\$ 226,771	\$ 220,626	\$ 6,145	

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	2011	2011	\$	%
	Actual	Budget	Variance	Variance
Expenses:	\$ 304,870	\$ 333,620	\$ 28,750	8.62%
Ending Cash:	\$ 38,061			
<u>Main St. - 3rd to Church Constr./308</u>				
Beginning Cash:	\$ 3,016			
Revenues:				
Grants	\$ 1,584,588	\$ 1,329,213	\$ 255,375	
Transfers In/Interfund Loans	762,813	762,813	0	
Misc. - Invest. & Interfund Int. & Checking A/C Interest	238	38	200	
Total Revenues	\$ 2,347,639	\$ 2,092,064	\$ 255,575	
Expenses:	\$ 2,060,044	\$ 2,087,901	\$ 27,857	1.33%
Ending Cash:	\$ 290,611			
<u>Church Road Construction/346</u>				
Beginning Cash:	\$ 574,367			
Revenues:				
State Grants/Loans	\$ -	\$ -	\$ -	
Transfers In	-	-	-	
Misc. - Invest. & Interfund Int. & Checking A/C Interest	1,065	-	1,065	
Total Revenues	\$ 1,065	\$ -	\$ 1,065	
Expenses:	\$ 85,753	\$ 483,228	\$ 397,475	82.25%
Ending Cash:	\$ 489,679			
<u>Public Safety Bldg Constr/375</u>				
Beginning Cash:	\$ 3,262,304			
Revenues:				
Bond Proceeds	\$ 1,600,000	\$ 1,600,000	\$ -	
Misc. - Invest. & Interfund Int. & Checking A/C Interest	12,408	-	12,408	
Total Revenues	\$ 1,612,408	\$ 1,600,000	\$ 12,408	
Expenses:	\$ 2,277,629	\$ 4,798,826	\$ 2,521,197	52.54%
Ending Cash:	\$ 2,597,083			
<u>Water/401</u>				
Beginning Cash:	\$ 534,140			
Revenues:				
Connection Fees	\$ 422,354	\$ 331,165	\$ 91,189	27.54%
Connection Fees - Utility Billings	15,943	10,000	5,943	59.42%
Rate Revenue	1,730,341	1,797,705	(67,364)	-3.75%
Fees & Other Revenue	117,780	90,000	27,780	30.87%
Cargill	4,333	4,000	333	8.32%

City of Ferndale	1/25/2012			
Budget Summary				
For the Year Ended Dec. 31, 2011		16th Budget Update		
	<i>12 Months</i>	<i>12 Months</i>		
	Through Dec. 31,	Through Dec. 31,		
	2011	2011	\$	%
	Actual	Budget	Variance	Variance
Other/Transfers In/State Loans & Grants/Interfund Loans/Bond Proceeds	5,514,228	5,495,000	19,228	0.35%
Misc. - Invest. & Interfund Int. & Checking A/C Interest	2,751	4,500	(1,749)	-38.87%
Total Revenues	\$ 7,807,730	\$ 7,732,370	\$ 75,360	0.97%
Expenses/Transfers/Interfund Loans:				
Administration				
Salary/Benefits/Payroll Taxes	\$ 146,720	\$ 159,340	\$ 12,620	7.92%
Cent. Svcs, B&O Tax, Computer/Equip.Rent Non-Labor	286,733	263,264	(23,469)	-8.91%
Other Non-Labor	30,521	48,900	18,379	37.58%
Administration	\$ 463,974	\$ 471,504	\$ 7,530	1.60%
Maintenance				
Salary/Benefits/Payroll Taxes	\$ 210,101	\$ 205,523	(\$4,578)	-2.23%
Non-Labor	44,060	36,900	(7,160)	-19.40%
Maintenance	\$ 254,161	\$ 242,423	(\$11,738)	-4.84%
Operations				
Salary/Benefits/Payroll Taxes	\$ 146,328	\$ 141,674	(\$4,654)	-3.29%
Water Purchases from PUD Non-Labor	272,966	265,000	(7,966)	-3.01%
Chemical Purchases from PUD Non-Labor	48,369	70,000	21,631	30.90%
PSE Electricity Non-Labor	103,714	85,000	(18,714)	-22.02%
Other Non-Labor	71,685	84,750	13,065	15.42%
Operations	\$ 643,062	\$ 646,424	\$ 3,362	0.52%
Capital	\$ 5,001,496	\$ 6,144,871	\$ 1,143,375	18.61%
Transfers/Loans/Misc	\$ 522,934	\$ 522,934	\$ -	0.00%
Total Expenses/Transfers/Interfund Loans	\$ 6,885,627	\$ 8,028,156	\$ 1,142,529	14.23%
Water 401 Total Expenses Summary:				
Salary/Benefits/Payroll Taxes	\$ 503,149	\$ 506,537	\$ 3,388	0.67%
Non-Labor	\$ 858,048	\$ 853,814	(\$4,234)	-0.50%
Capital	\$ 5,001,496	\$ 6,144,871	\$ 1,143,375	18.61%
Transfers	\$ 522,934	\$ 522,934	\$ -	0.00%
Other Non-Budgeted Items	\$ -	\$ -		
Ending Cash:	\$ 1,456,243			
Sewer/402				
Beginning Cash:	\$ 319,449			
Revenues:				
Connection Fees	\$ 626,944	\$ 378,833	\$ 248,111	65.49%
Connection Fees - Utility Billings	22,734	15,000	7,734	51.56%
Rate Revenue	2,045,944	2,036,813	9,131	0.45%
Fees & Other Revenue	9,700	8,511	1,189	13.97%
Leachate Revenue	30,427	24,000	6,427	26.78%
Cargill	4,333	4,000	333	8.32%
Other/Transfers In/State Loans & Grants/Interfund Loans/Bond Proceeds	1,333,769	1,256,514	77,255	6.15%

City of Ferndale	1/25/2012			
Budget Summary				
For the Year Ended Dec. 31, 2011		16th Budget Update		
	<i>12 Months</i>	<i>12 Months</i>		
	Through Dec. 31,	Through Dec. 31,		
	2011	2011	\$	%
	Actual	Budget	Variance	Variance
Misc. - Invest. & Interfund Int. & Checking A/C Interest	1,420	0	1,420	
Total Revenues	\$ 4,075,271	\$ 3,723,670	\$ 351,601	9.44%
Expenses/Transfers/Interfund Loans:				
Administration				
Salary/Benefits/Payroll Taxes	\$ 108,184	\$ 118,325	\$ 10,141	8.57%
Cent. Svcs, B&O Tax, Computer/Equip.Rent Non-Labor	242,362	225,444	(16,918)	-7.50%
Other Non-Labor	22,940	13,169	(9,771)	-74.20%
Administration	\$ 373,486	\$ 356,938	(\$16,548)	-4.64%
Maintenance				
Salary/Benefits/Payroll Taxes	\$ 148,499	\$ 142,711	(\$5,788)	-4.06%
Non-Labor	46,836	103,676	56,840	54.82%
Maintenance	\$ 195,335	\$ 246,387	\$ 51,052	20.72%
Operations				
Salary/Benefits/Payroll Taxes	\$ 139,569	\$ 141,670	\$ 2,101	1.48%
PSE Electricity Non-Labor	187,728	135,000	(52,728)	-39.06%
Sludge Removal Non-Labor	142,560	161,700	19,140	11.84%
Other Non-Labor	129,517	134,675	5,158	3.83%
Operations	\$ 599,374	\$ 573,045	(\$26,329)	-4.59%
Capital	\$ 575,192	\$ 1,329,558	\$ 754,366	56.74%
Transfers/Debt Service/Loans/Misc	\$ 1,207,420	\$ 1,306,421	\$ 99,001	7.58%
Total Expenses/Transfers/Interfund Loans	\$ 2,950,807	\$ 3,812,349	\$ 861,542	22.60%
Sewer 402 Total Expenses Summary:				
Salary/Benefits/Payroll Taxes	\$ 396,252	\$ 402,706	\$ 6,454	1.60%
Non-Labor	\$ 771,943	\$ 773,664	\$ 1,721	0.22%
Capital	\$ 575,192	\$ 1,329,558	\$ 754,366	56.74%
Transfers	\$ 1,207,420	\$ 1,306,421	\$ 99,001	7.58%
Other Non-Budgeted Items	\$ -	\$ -		
Ending Cash:	\$ 1,443,913			
95/96/05 Bond Redemption/403				
Beginning Cash:	\$ 52,284			
Revenues:				
Transfers In / Other	\$ 669,000	\$ 745,000	(\$76,000)	-10.20%
ULID Payments	25,605	0	25,605	
Misc. - Invest. & Interfund Int. & Checking A/C Interest	710	57	653	1145.61%
Total Revenues	\$ 695,315	\$ 745,057	(\$49,742)	-6.68%
Expenses:	\$ 746,901	\$ 746,903	\$ 2	0.00%
Ending Cash:	\$ 698			
95/96/05 Bond Reserve/404				

City of Ferndale	1/25/2012			
Budget Summary				
For the Year Ended Dec. 31, 2011		16th Budget Update		
	<i>12 Months</i>	<i>12 Months</i>		
	Through Dec. 31,	Through Dec. 31,		
	2011	2011	\$	%
	Actual	Budget	Variance	Variance
Beginning Cash:	\$ 685,969			
Revenues:				
Transfer In	\$ 161,034	\$ 161,034	\$ -	0.00%
Misc. - Invest. & Interfund Int. & Checking A/C Interest	8,587	\$ 10,000	(\$1,413)	-14.13%
Total Revenues	\$ 169,621	\$ 171,034	(\$1,413)	
Expenses:	\$ 8,556	\$ 9,969	\$ 1,413	14.17%
Ending Cash:	\$ 847,034			
<u>Storm & Flood Control/407</u>				
Beginning Cash:	\$ 93,771			
Revenues:				
Rate & Fee Revenue	\$ 588,152	\$ 573,200	\$ 14,952	2.61%
Mitigation Fees	55,903	45,000	10,903	24.23%
Grants/Other Donations/Misc	147,099	91,377	55,722	60.98%
Misc. - Invest. & Interfund Int. & Checking A/C Interest	79	0	79	
Total Revenues	\$ 791,233	\$ 709,577	\$ 81,656	11.51%
Expenses/Transfers/Loan Debt Service				
Salary/Benefits/Payroll Taxes	\$ 216,238	\$ 220,756	\$ 4,518	2.05%
Cent. Svcs, B&O Tax, Computer/Equip.Rent Non-Labor	97,712	97,742	30	0.03%
Non-Labor - Other	65,321	64,385	(936)	-1.45%
Capital	209,354	213,695	4,341	2.03%
Transfers/Debt Service/Loans	33,646	33,646	-	
Expenses/Transfers/Loan Debt Service	\$ 622,271	\$ 630,224	\$ 7,953	1.26%
Ending Cash:	\$ 262,733			
<u>Utility Loan Service/408</u>				
Beginning Cash:	\$ 233,203			
Revenues:				
Transfers In	\$ 395,849	\$ 413,849	(\$18,000)	-4.35%
Misc. - Invest. & Interfund Int. & Checking A/C Interest	3,291	2,000	1,291	64.55%
Total Revenues	\$ 399,140	\$ 415,849	(\$16,709)	-4.02%
Expenses:	\$ 420,849	\$ 420,849	\$ -	0.00%
Ending Cash:	\$ 211,494			
<u>Storm Regional Pond/Debt Service/412</u>				
Beginning Cash:	\$ -			
Revenues:				
Interfund Loan from Cur Exp. 001	\$ 100,000	\$ 100,000	\$ -	0.00%
Misc. - Invest. & Interfund Int. & Checking A/C Interest	107	300	(193)	-64.33%
Total Revenues	\$ 100,107	\$ 100,300	(\$193)	-0.19%

City of Ferndale	1/25/2012			
Budget Summary				
For the Year Ended Dec. 31, 2011		16th Budget Update		
	<i>12 Months</i>	<i>12 Months</i>		
	<i>Through Dec. 31,</i>	<i>Through Dec. 31,</i>		
	2011	2011	\$	%
	Actual	Budget	Variance	Variance
Expenses:	\$ 72,892	\$ 75,300	\$ 2,408	3.20%
Ending Cash:	\$ 27,215			
<u>Computer Repair/Replace/510</u>				
Beginning Cash:	\$ 57,069			
Revenues:				
Interfund Revenues	\$ 119,104	\$ 119,104	\$ -	0.00%
Transfers In	7,500	7,500	0	
Misc. - Invest. & Interfund Int. & Checking A/C Interest	70	0	70	
Total Revenues	\$ 126,674	\$ 126,604	\$ 70	0.06%
Expenses:	\$ 156,604	\$ 162,269	\$ 5,665	3.49%
Ending Cash:	\$ 27,139			
<u>Equipment Maint./Replace/550</u>				
Beginning Cash:	\$ 18,000			
Revenues:				
Interfund Revenues	\$ 405,000	\$ 405,000	\$ -	0.00%
Other Revenues	25,515	15,374	10,141	
Transfers In	45,000	45,000	0	
Misc. - Invest. & Interfund Int. & Checking A/C Interest	31	0	31	
Total Revenues	\$ 475,546	\$ 465,374	\$ 10,172	2.19%
Expenses:				
Salary/Benefits/Payroll Taxes	\$ 102,728	\$ 104,955	\$ 2,227	2.12%
Central Services Non-Labor	29,611	29,611	0	0.00%
Insurance Non-Labor	60,000	60,000	0	0.00%
Op Supplies / Parts Non-Labor	61,109	60,000	(1,109)	-1.85%
Gas/Oil Non-Labor	120,296	120,000	(296)	-0.25%
Contract R&M Non-Labor	15,169	15,000	(169)	-1.13%
Other Non-Labor	23,507	26,025	2,518	9.68%
Capital	63,283	66,000	2,717	
Total Expenses:	\$ 475,703	\$ 481,591	\$ 5,888	1.22%
Ending Cash:	\$ 17,843			
<u>Court Agency/650</u>				
Revenues:	\$ 192,384	\$ 200,000	\$ 7,616	3.81%
Expenses:	\$ 192,384	\$ 200,000	\$ 7,616	3.81%