

City of Ferndale	1/20/2015				
Budget Summary					
For the Month of December 2014					
	<i>12 Months</i>	<i>12 Months</i>			
	Through Dec. 31,	Through Dec. 31,			
	2014	2014	\$	%	
	Actual	Budget	Variance	Variance	
<u>Current Expense/001</u>					
Beginning Cash:	\$ 1,376,335				
Revenues:					
Taxes:					
Property Taxes	\$ 2,394,511	\$ 2,343,650	\$ 50,861	2.17%	
Sales Tax / Quarterly Mitigation Payments	1,734,256	1,681,800	52,456	3.12%	
Sales Tax - EMS	142,413	138,020	4,393	3.18%	
Water/Sewer/Storm Utility Taxes	604,496	524,900	79,596	15.16%	
Other Utility Taxes	929,551	915,950	13,601	1.48%	
Total Taxes	\$ 5,805,227	\$ 5,604,320	\$ 200,907	3.58%	
Licenses/Permits:					
Permits - Res./Com.	\$ 237,413	\$ 314,000	(\$76,587)	-24.39%	
Bus. Licenses/Franchise Fees/Cell Tower Rent/Gun Permits	344,970	300,000	44,970	14.99%	
Total Licenses/Permits	\$ 582,383	\$ 614,000	(\$31,617)	-5.15%	
Inter-govt	\$ 200,956	\$ 193,500	\$ 7,456	3.85%	
Charges For Services:					
Central Service Charges to Other Funds	\$ 306,060	\$ 345,050	(\$38,990)	-11.30%	
Devel Review Fees (PW)	96,322	159,164	(62,842)	-39.48%	
Res./Com. Fees	191,527	159,760	31,767	19.88%	
Other Charges for Services	160,380	172,890	(12,510)	-7.24%	
Total Charges For Services	\$ 754,289	\$ 836,864	(\$82,575)	-9.87%	
Fines/Forfeit.	\$ 194,628	\$ 163,770	\$ 30,858	18.84%	
Misc. - Res./Com. Deposits	\$ 71,993	\$ -	\$ 71,993		
Misc. - Lummi Property Tax Equivalent	7,950	7,848	102		
Misc. - Bank of the Pacific Rent	4,201	3,960	241		
Misc. - Court Related	16,663	12,000	4,663		
Misc. - DV Consultant Donations From Other Cities	22,875	23,500	(625)		
Misc. - Other	23,890	25,937	(2,047)		
Misc. - Invest. & Interfund Interest	266	0	266		
Total Misc.	\$ 147,838	\$ 73,245	\$ 74,593	101.84%	
Transfers In	\$ 538,226	\$ 580,726	(\$42,500)	-7.32%	
Interfund Loan Repayments	\$ 270,000	\$ 345,000	(\$75,000)		
Total Revenues	\$ 8,493,547	\$ 8,411,425	\$ 82,122	9.98%	

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	2014	2014	\$	%	
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Variance</u>	
Expenses:					
Council					
Salary/Benefits/Payroll Taxes	\$ 51,316	\$ 47,366	(\$3,950)	-8.34%	
Non-Labor	1,259	1,634	375	22.95%	
Council	\$ 52,575	\$ 49,000	(\$3,575)	-7.30%	
Court					
Salary/Benefits/Payroll Taxes	\$ 178,785	\$ 171,630	(\$7,155)	-4.17%	
Non-Labor	197,561	201,400	3,839	1.91%	
Court	\$ 376,346	\$ 373,030	(\$3,316)	-0.89%	
Administration					
Salary/Benefits/Payroll Taxes	\$ 219,260	\$ 226,196	\$ 6,936	3.07%	
Non-Labor	13,441	19,000	5,559	29.26%	
Administration	\$ 232,701	\$ 245,196	\$ 12,495	5.10%	
Clerk/Treasurer					
Salary/Benefits/Payroll Taxes	\$ 358,600	\$ 358,203	(\$397)	-0.11%	
Non-Labor	52,839	39,000	(13,839)	-35.48%	
Clerk/Treasurer	\$ 411,439	\$ 397,203	(\$14,236)	-3.58%	
Legal Services	\$ 83,812	\$ 120,000	\$ 36,188	30.16%	
General Government					
Non-Labor - General	\$ 247,169	\$ 260,988	\$ 13,819	5.29%	
Non-Labor - Insurance/Deductibles	176,864	195,544	18,680	9.55%	
Non-Labor - Audit	33,572	33,500	(72)		
Capital	72,321	85,667	13,346		
General Government	\$ 529,926	\$ 575,699	\$ 45,773	7.95%	
Law Enforcement					
Salary/Benefits/Payroll Taxes - Except O.T.	\$ 2,202,109	\$ 2,247,026	\$ 44,917	2.00%	
Overtime - General	121,586	75,000	(46,586)	-62.11%	
Overtime - Traffic Safety	6,086	5,467	(619)		
Overtime - Special Events	8,774	8,086	(688)		
Facilities	52,098	60,500	8,402	13.89%	
Computer/Equip. Rent Non-Labor	183,947	180,636	(3,311)	-1.83%	
Other Non-Labor	322,227	316,347	(5,880)	-1.86%	
Capital	0	0	-		
Law Enforcement	\$ 2,896,827	\$ 2,893,062	(\$3,765)	-0.13%	
Fire District Contract	\$ 1,382,188	\$ 1,382,188	\$ -		
Detention					
Salary/Benefits/Payroll Taxes	\$ 84,032	\$ 86,700	\$ 2,668	3.08%	

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	2014	2014	\$	%	
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Variance</u>	
Jail Contract Non-Labor	377,046	394,676	17,630		
Jail Credits Non-Labor	(68,256)	(77,397)	(9,141)		
Other Non-Labor	3,007	5,060	2,053	40.57%	
Detention	\$ 395,829	\$ 409,038	\$ 13,209	3.23%	
Building Inspection					
Salary/Benefits/Payroll Taxes	\$ 236,331	\$ 239,910	\$ 3,579	1.49%	
Computer/Equip.Rent Non-Labor	20,771	16,068	(4,703)	-29.27%	
Other Non-Labor	10,555	16,400	5,845	35.64%	
Capital	0	0	-		
Building Inspection	\$ 267,657	\$ 272,378	\$ 4,721	1.73%	
Emergency	\$ 118,971	\$ 116,513	(\$2,458)	-2.11%	
Clean Air	\$ 4,140	\$ 4,200	\$ 60		
Engineering					
Salary/Benefits/Payroll Taxes	\$ 153,111	\$ 166,702	\$ 13,591	8.15%	
Computer/Equip.Rent Non-Labor	17,163	25,700	8,537	33.22%	
Non-Labor	29,802	40,000	10,198	25.50%	
Engineering	\$ 200,076	\$ 232,402	\$ 32,326	13.91%	
General Bldg. Maint.					
Salary/Benefits/Payroll Taxes	\$ 70,260	\$ 65,302	(\$4,958)	-7.59%	
Non-Labor	45,511	41,610	(3,901)	-9.38%	
Capital	0	0	0		
General Bldg. Maint.	\$ 115,771	\$ 106,912	(\$8,859)	-8.29%	
Parks					
Salary/Benefits/Payroll Taxes	\$ 264,520	\$ 275,179	\$ 10,659	3.87%	
Computer/Equip.Rent Non-Labor	35,112	72,500	37,388	51.57%	
Other Non-Labor	82,586	92,900	10,314	11.10%	
Capital	23,048	25,000	1,952		
Parks	\$ 405,266	\$ 465,579	\$ 60,313	12.95%	
Mental/Physical Health	\$ 1,638	\$ 3,600	\$ 1,962		
Community Development Dept. 019					
Salary/Benefits/Payroll Taxes	\$ 356,833	\$ 362,069	\$ 5,236	1.45%	
Vehicle/Computer Rent Non-Labor	15,760	32,664	16,904	51.75%	
Other Non-Labor	87,322	87,000	(322)	-0.37%	
Capital	0	0	-		
Community Development Dept. 019	\$ 459,915	\$ 481,733	\$ 21,818	4.53%	
Transfers/Interfund Loans	\$ 371,395	\$ 371,395	\$ -	0.00%	
Current Expense Fund No. 001 - Total Expenses	\$ 8,306,472	\$ 8,499,129	\$ 192,657	2.27%	
Cur. Exp. (General) Fund No. 001 Total Expenses Summary:					
Salary/Benefits/Payroll Taxes	\$ 4,311,603	\$ 4,334,836	\$ 23,233	0.54%	

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	2014	2014	\$	%
	Actual	Budget	Variance	Variance
Non-Labor - Other	\$ 3,899,500	\$ 4,053,626	\$ 154,126	3.80%
Capital	\$ 95,369	\$ 110,667	\$ 15,298	
Other Non-Budgeted Items	\$ 338			
Ending Cash:	\$ 1,563,748			
<u>LEOFF 1 Reserve/004</u>				
Beginning Cash:	\$ 141,051			
Revenues:				
Transfers In/Interfund Loan Repayment (307)	\$ 178,840	\$ 225,000	(\$46,160)	-20.52%
Misc. - Invest. & Interfund Interest	189	0	189	
Total Revenues	\$ 179,029	\$ 225,000	(\$45,971)	-20.43%
Expenses:	\$ 33,517	\$ 62,164	\$ 28,647	46.08%
Ending Cash:	\$ 286,563			
<u>Solid Waste Tax/005</u>				
Beginning Cash:	\$ 285,870			
Revenues:				
Solid Waste Tax	\$ 1,455,065	\$ 1,415,760	\$ 39,305	2.78%
Solid Waste Tax - Recyclables	27,445	32,640	(5,195)	-15.92%
Transfer In From Fund 215	14,304	2,500	11,804	
Late Fees	0			
Misc. - Invest. & Interfund Interest	0	0	0	
Total Revenues	\$ 1,496,814	\$ 1,450,900	\$ 45,914	3.16%
Expenses:	\$ 1,285,332	\$ 1,506,832	\$ 221,500	
Ending Cash:	\$ 497,352			
<u>Street/101</u>				
Beginning Cash:	\$ 71,879			
Revenues:				
Fuel Taxes	\$ 253,499	\$ 254,410	(\$911)	-0.36%
Encroachment Permits	17,800	10,000	7,800	78.00%
Cargill	2,667	4,000	(1,333)	-33.33%
Transfers In	494,000	660,000	(166,000)	-25.15%
Grants	354,466	379,000	(24,534)	
TBD .2% Sales Tax Payments	50,000	97,000	(47,000)	
Misc	8,777	0	8,777	4

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	2014	2014	\$	%
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Variance</u>
Misc. - Invest. & Interfund Interest	-	0	0	
Total Revenues	\$ 1,181,209	\$ 1,404,410	(\$223,201)	-15.89%
Expenses:				
Administration				
Salary/Benefits/Payroll Taxes	\$ 123,566	\$ 140,343	\$ 16,777	11.95%
Central Services, Computer/Equip. Rent Non-Labor	149,113	156,634	7,521	4.80%
Other Non-Labor	29,688	48,350	18,662	38.60%
Administration	\$ 302,367	\$ 345,327	\$ 42,960	12.44%
Sidewalks				
Salary/Benefits/Payroll Taxes	\$ 13,107	\$ 4,599	(\$8,508)	-185.00%
Non-Labor	4,184	6,000	1,816	30.27%
Sidewalks	\$ 17,291	\$ 10,599	(\$6,692)	-63.14%
Roadway				
Salary/Benefits/Payroll Taxes	\$ 128,924	\$ 206,370	\$ 77,446	37.53%
Other Non-Labor	64,065	62,300	(1,765)	-2.83%
Roadway	\$ 192,989	\$ 268,670	\$ 75,681	28.17%
Street Lights	\$ 197,714	\$ 200,000	\$ 2,286	1.14%
Traffic Control				
Salary/Benefits/Payroll Taxes	\$ 42,119	\$ 13,798	(\$28,321)	-205.25%
Non-Labor	21,407	25,000	3,593	14.37%
Capital	0	0	-	
Traffic Control	\$ 63,526	\$ 38,798	(\$24,728)	-63.74%
Snow & Ice				
Salary/Benefits/Payroll Taxes	\$ 20,467	\$ 25,958	\$ 5,491	21.15%
Non-Labor	4,908	5,200	292	5.62%
Snow & Ice	\$ 25,375	\$ 31,158	\$ 5,783	18.56%
Street Cleaning				
Salary/Benefits/Payroll Taxes	\$ 20,210	\$ 9,199	(\$11,011)	-119.70%
Non-Labor	0	1,000	1,000	100.00%
Street Cleaning	\$ 20,210	\$ 10,199	(\$10,011)	-98.16%
Capital Projects	\$ 396,856	\$ 486,000	\$ 89,144	
Street Fund No. 101 - Total Expenses	\$ 1,216,328	\$ 1,390,751	\$ 174,423	12.54%
Street 101 Total Expenses Summary:				
Salary/Benefits/Payroll Taxes	\$ 348,393	\$ 400,267	\$51,874	12.96%
Non-Labor - Other	\$ 471,079	\$ 504,484	\$33,405	6.62%
Capital	\$ 396,856	\$ 486,000	\$89,144	

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	2014	2014	\$	%
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Variance</u>
Other Non-Budgeted Items				
Ending Cash:	\$ 36,760			
<u>Park Mitigation/102</u>				
Beginning Cash:	\$ 81,299			
Revenues:				
Fees	\$ 99,239	\$ 100,000	(\$761)	-0.76%
Misc. - Invest. & Interfund Interest	18	0	18	
Total Revenues	\$ 99,257	\$ 100,000	(\$743)	-0.74%
Expenses/Transfers:	\$ 122,467	\$ 122,467	\$ -	0.00%
Ending Cash:	\$ 58,089			
<u>Traffic Mitigation/104</u>				
Beginning Cash:	\$ 202,527			
Revenues:				
Fees	\$ 424,063	\$ 532,390	(\$108,327)	-20.35%
Misc. - Invest. & Interfund Interest	190	0	190	
Total Revenues	\$ 424,253	\$ 532,390	(\$108,137)	-20.31%
Expenses/Transfers/Loans:	\$ 330,390	\$ 330,390	\$ -	
Ending Cash:	\$ 296,390			
<u>Criminal Justice/106</u>				
Beginning Cash:	\$ 5,120			
Revenues:				
State Revenues/Grants/Interfund Loans/Other	\$ 214,936	\$ 216,792	(\$1,856)	-0.86%
Misc. - Invest. & Interfund Interest	0	0	0	
Total Revenues	\$ 214,936	\$ 216,792	(\$1,856)	-0.86%
Expenses:	\$ 219,860	\$ 221,000	\$ 1,140	0.52%
Ending Cash:	\$ 196			
<u>Local Criminal Justice/107</u>				
Beginning Cash:	\$ 29,736			
Revenues:				
State Revenues	\$ 197,223	\$ 197,005	\$ 218	0.11%
Misc. - Invest. & Interfund Interest	0	0	0	
Total Revenues	\$ 197,223	\$ 197,005	\$ 218	0.11%

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	2014	2014	\$	%
	Actual	Budget	Variance	Variance
Expenses/Transfers:	\$ 226,000	\$ 226,000	\$ -	0.00%
Ending Cash:	\$ 959			
<u>TBD .2% Sales Tax Clearing/113</u>				
Beginning Cash:	\$ 138,427			
Revenues:				
Payments From TBD (.2% Sales Tax)	\$ 181,133	\$ 447,573	(\$266,440)	
Misc.	7	0	7	
Total Revenues	\$ 181,140	\$ 447,573	(\$266,433)	
Expenses/Transfers/Loans:	\$ 319,567	\$ 586,000	\$ 266,433	
Ending Cash:	\$ -			
<u>Hotel Motel Tax/198</u>				
Beginning Cash:	\$ 16,928			
Revenues:				
State Revenues/Other	\$ 50,869	\$ 61,800	(\$10,931)	-17.69%
Misc. - Invest. & Interfund Interest	0	0	0	
Total Revenues	\$ 50,869	\$ 61,800	(\$10,931)	-17.69%
Expenses:	\$ 61,873	\$ 68,700	\$ 6,827	
Ending Cash:	\$ 5,924			
<u>Street/Parks/Land Debt Service/214</u>				
Beginning Cash:	\$ 2,054			
Revenues:				
Transfers In	\$ 167,993	\$ 167,993	\$ -	0.00%
Misc. - Invest. & Interfund Interest	0	0	0	
Total Revenues	\$ 167,993	\$ 167,993	\$ -	0.00%
Expenses:	\$ 167,991	\$ 167,993	\$ 2	0.00%
Ending Cash:	\$ 2,056			
<u>LaBounty LID 2006-1 Bond Debt Service/215</u>				
Beginning Cash:	\$ 21,508			
Revenues:				
Transfers In	\$ 2,500	\$ 2,500	\$ -	
LID Interest/Principal/Penalties	42,929	44,600	(1,671)	7

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	2014	2014	\$	%
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Variance</u>
Misc. - Invest. & Interfund Interest	24	0	24	
Total Revenues	\$ 45,453	\$ 47,100	(\$1,647)	
Expenses:	\$ 58,608	\$ 58,608	\$ -	
Ending Cash:	\$ 8,353			
<u>LaBounty LID 2006-1 Bond Guarantee/216</u>				
Beginning Cash:	\$ 32,940			
Revenues:				
Transfers In	\$ -	\$ -		
Misc. - Invest. & Interfund Interest	27	0	27	
Total Revenues	\$ 27	\$ -	\$ 27	
Expenses:	\$ 2,500	\$ 2,500	\$ -	
Ending Cash:	\$ 30,467			
<u>LaBounty GO Bond Debt Service/217</u>				
Beginning Cash:	\$ 91			
Revenues:				
Transfers In	\$ 26,720	\$ 26,720	\$ -	
Misc. - Invest. & Interfund Interest	0	0	0	
Total Revenues	\$ 26,720	\$ 26,720	\$ -	
Expenses:	\$ 26,720	\$ 26,720	\$ -	
Ending Cash:	\$ 91			
<u>2010 GO Bond Debt Service/218</u>				
Beginning Cash:	\$ 90			
Revenues:				
Federal BAB Subsidy - 35% of Interest	\$ 76,950	\$ 82,965	(6,015)	
Transfers In	420,734	416,234	4,500	
Misc. - Invest. & Interfund Interest	10	0	10	
Total Revenues	\$ 497,694	\$ 499,199	(\$1,505)	
Expenses:	\$ 497,694	\$ 497,743	\$ 49	
Ending Cash:	\$ 90			
<u>2011 GO Bond Debt Service/219</u>				
Beginning Cash:	\$ 1,329			

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	2014	2014	\$	%	
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Variance</u>	
Revenues:					
Transfers In	\$ 161,938	161,938	0		
Misc. - Invest. & Interfund Interest	0	0	0		
Total Revenues	\$ 161,938	\$ 161,938	\$ -		
Expenses:	\$ 161,337	\$ 161,938	\$ 601		
Ending Cash:	\$ 1,930				
<u>2013 Library GO Bond Debt Service/220</u>					
Beginning Cash:	\$ -				
Revenues:					
Property Tax	\$ 62,507	\$ 60,715	\$ 1,792	2.95%	
Transfers In	125,857	125,857	0		
Misc. - Invest. & Interfund Interest	0	0	0		
Total Revenues	\$ 188,364	\$ 186,572	\$ 1,792	0.96%	
Expenses:	\$ 186,072	\$ 186,072	\$ -		
Ending Cash:	\$ 2,292				
<u>Real Estate Excise Tax REET 1/301</u>					
Beginning Cash:	\$ -				
Revenues:					
REET 1	\$ 230,958	\$ 220,000	\$ 10,958	4.98%	
Interfund Loan Repayment (307)	\$ 125,000	125,000	0		
Transfers In	\$ 127,372	127,372	0		
Misc. - Invest. & Interfund Interest	173	120	53		
Total Revenues	\$ 483,503	\$ 472,492	\$ 11,011	2.33%	
Expenses/Transfers/Loans:	\$ 363,826	\$ 363,826	\$ -		
Ending Cash:	\$ 119,677				
<u>Real Estate Excise Tax REET 2/302</u>					
Beginning Cash:	\$ -				
Revenues:					
REET 2	\$ 230,958	\$ 220,000	\$ 10,958	4.98%	
Transfers In	76,326	76,326	0	0.00%	
Misc. - Invest. & Interfund Interest	17	40	(23)		
Total Revenues	\$ 307,301	\$ 296,366	\$ 10,935	3.69%	
Expenses/Transfers/Loans:	\$ 254,145	\$ 254,145	\$ -	0.00%	

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	2014	2014	\$	%
	Actual	Budget	Variance	Variance
Ending Cash:	\$ 53,156			
<u>Pioneer Pavilion Construction/305</u>				
Beginning Cash:	\$ -			
Revenues:				
Transfers In	\$ 34,846	\$ 34,850	(\$4)	-0.01%
Misc. - Invest. & Interfund Interest	0	0	0	
Total Revenues	\$ 34,846	\$ 34,850	(\$4)	-0.01%
Expenses/Transfers/Loans:	\$ 1,032	\$ 34,850	\$ 33,818	97.04%
Ending Cash:	\$ 33,814			
<u>Library Construction/307</u>				
Beginning Cash:	\$ 1,120,616			
Revenues:				
Grants	\$ 109,038	\$ 109,038	\$0	
Donations	2,521,310	2,521,310	0	
Transfer In From New Police Station CN 375	35,000	35,000	0	
Transfer In From REET 1	135,000	135,000	0	
Misc. - Invest. & Interfund Interest	195	195	0	
Total Revenues	\$ 2,800,543	\$ 2,800,543	\$ -	
Expenses:	\$ 3,912,171	\$ 3,921,159	\$ 8,988	0.23%
Ending Cash:	\$ 8,988			
<u>Main St. - 3rd to Church Constr./308</u>				
Beginning Cash:	\$ -			
Revenues:				
Transfers In/Interfund Loans	\$ 68,000	\$ 68,000	\$ -	
Misc. - Invest. & Interfund Interest	0	-	0	
Total Revenues	\$ 68,000	\$ 68,000	\$ -	
Expenses:	\$ 67,461	\$ 68,000	\$ 539	0.79%
Ending Cash:	\$ 539			
<u>Star Park Constr./309</u>				
Beginning Cash:	\$ -			
Revenues:				

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	2014	2014	\$	%	
	Actual	Budget	Variance	Variance	
Donations	\$ 24,509	\$ 23,155	\$ 1,354		
Transfers In/Interfund Loans	20,000	25,000	(5,000)		
Misc. - Invest. & Interfund Interest	1	-	1		
Total Revenues	\$ 44,510	\$ 48,155	(\$3,645)		
Expenses:	\$ 21,473	\$ 25,000	\$ 3,527		
Ending Cash:	\$ 23,037				
<u>Church Road Construction/346</u>					
Beginning Cash:	\$ 6,206				
Revenues:					
Transfers In	\$ 596,000	\$ 596,000	\$ -		
Grants	1,988,106	2,873,260	(885,154)		
Interfund Loans	250,000	250,000	0		
Other	0	75,000	(75,000)		
Misc. - Invest. & Interfund Interest	0	0	0		
Total Revenues	\$ 2,834,106	\$ 3,794,260	(\$960,154)		-25.31%
Expenses:	\$ 2,826,714	\$ 3,800,466	\$ 973,752		25.62%
Ending Cash:	\$ 13,598				
<u>Main & LaBounty Roundabout Construction/347</u>					
Beginning Cash:	\$ -				
Revenues:					
Transfers In	\$ 50,000	\$ 50,000	\$ -		
Misc. - Invest. & Interfund Interest	10	0	10		
Total Revenues	\$ 50,010	\$ 50,000	\$ 10		0.02%
Expenses:	\$ -	\$ 50,000	\$ 50,000		100.00%
Ending Cash:	\$ 50,010				
<u>Thornton Road Overpass/Underpass Construction/370</u>					
Beginning Cash:	\$ -				
Revenues:					
Transfers In	\$ 237,390	\$ 237,390	\$ -		
Grants	13,428	20,000	(6,572)		
Misc. - Invest. & Interfund Interest	48	0	48		
Total Revenues	\$ 250,866	\$ 257,390	(\$6,524)		-2.53%
Expenses:	\$ 39,616	\$ 50,000	\$ 10,384		11

City of Ferndale	1/20/2015				
Budget Summary					
For the Month of December 2014					
	12 Months		12 Months		
	Through Dec. 31,		Through Dec. 31,		
	2014		2014		
	<u>Actual</u>		<u>Budget</u>		
			\$		%
			<u>Variance</u>		<u>Variance</u>
Ending Cash:	\$	211,250			
<u>Public Safety Bldg Constr/375</u>					
Beginning Cash:	\$	63,424			
Revenues:					
Insurance Proceeds	\$	44,416	\$	44,415	\$ 1
Misc. - Invest. & Interfund Interest		3		25	(22)
Total Revenues	\$	44,419	\$	44,440	(\$21)
Expenses:	\$	107,843	\$	107,864	\$ 21 0.02%
Ending Cash:	\$	-			
<u>Water/401</u>					
Beginning Cash:	\$	2,339,906			
Revenues:					
Connection Fees	\$	464,516	\$	575,392	(\$110,876) -19.27%
Connection Fees - Utility Billings		35,123		24,500	10,623 43.36%
Rate Revenue		1,965,866		1,916,527	49,339 2.57%
Fees & Other Revenue		176,243		170,000	6,243 3.67%
Cargill		2,667		4,000	(1,333) -33.33%
Other/Transfers In/State Loans & Grants/Interfund Loans		75,884		1,000,000	(924,116)
Misc. - Invest. & Interfund Interest		2,550		1,700	850 50.00%
Total Revenues	\$	2,722,849	\$	3,692,119	(\$969,270) -26.25%
Expenses/Transfers/Interfund Loans:					
Administration					
Salary/Benefits/Payroll Taxes	\$	112,452	\$	138,788	\$ 26,336 18.98%
B&O/COF Utility Tax		189,125		115,124	(74,001) -64.28%
Cent. Svcs, Computer/Equip.Rent Non-Labor		179,469		154,888	(24,581) -15.87%
Other Non-Labor		55,481		66,957	11,476 17.14%
Administration	\$	536,527	\$	475,757	(\$60,770) -12.77%
Maintenance					
Salary/Benefits/Payroll Taxes	\$	294,737	\$	303,108	\$ 8,371 2.76%
Non-Labor		92,683		99,400	6,717 6.76%
Maintenance	\$	387,420	\$	402,508	\$ 15,088 3.75%
Operations					
Salary/Benefits/Payroll Taxes	\$	195,197	\$	218,331	\$ 23,134 10.60%
PSE Electricity Non-Labor		124,767		135,000	10,233 12.58%

City of Ferndale	1/20/2015			
Budget Summary				
For the Month of December 2014				
	12 Months	12 Months		
	Through Dec. 31,	Through Dec. 31,		
	2014	2014	\$	%
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Variance</u>
Other Non-Labor	113,627	243,500	129,873	53.34%
Operations	\$ 433,591	\$ 596,831	\$ 163,240	27.35%
Capital	\$ 2,906,016	\$ 2,855,000	(\$51,016)	-1.79%
Transfers/Loans/Misc	\$ 500,895	\$ 500,895	\$ -	0.00%
Total Expenses/Transfers/Interfund Loans	\$ 4,764,449	\$ 4,830,991	\$ 66,541	1.38%
Water 401 Total Expenses Summary:	\$ 602,386	\$ 660,227	\$ 57,841	8.76%
Salary/Benefits/Payroll Taxes	\$ 755,152	\$ 814,869	\$ 59,716	7.33%
Non-Labor	\$ 2,906,016	\$ 2,855,000	\$ (51,016)	-1.79%
Capital	\$ 500,895	\$ 500,895	\$ -	0.00%
Transfers				
Other Non-Budgeted Items	\$ -	\$ -		
Ending Cash:	\$ 298,306			
<u>Sewer/402</u>				
Beginning Cash:	\$ 1,496,028			
Revenues:				
Connection Fees	\$ 599,521	\$ 672,006	(\$72,485)	-10.79%
Connection Fees - Utility Billings	50,650	38,000	12,650	33.29%
Rate Revenue	2,452,853	2,445,524	7,329	0.30%
Fees & Other Revenue	12,103	9,202	2,901	31.53%
Leachate Revenue	1,127	0	1,127	
Cargill	2,667	4,000	(1,333)	-33.33%
Other/Transfers In/State Loans & Grants/Interfund Loans/Bond Proceeds	8,747,091	8,000,000	747,091	9.34%
Misc. - Invest. & Interfund Interest	28,777	2,000	26,777	
Total Revenues	\$ 11,894,789	\$ 11,170,732	\$ 724,057	6.48%
Expenses/Transfers/Interfund Loans:				
Administration				
Salary/Benefits/Payroll Taxes	\$ 91,439	\$ 107,743	\$ 16,304	15.13%
B&O/COF Utility Tax	135,274	\$ 61,876	(73,399)	-118.62%
Cent. Svcs, Computer/Equip.Rent Non-Labor	134,232	100,400	(33,832)	-33.70%
Other Non-Labor	49,217	53,625	4,408	8.22%
Administration	\$ 410,162	\$ 335,679	(\$74,484)	-22.19%
Maintenance				
Salary/Benefits/Payroll Taxes	\$ 168,989	\$ 165,399	(\$3,590)	-2.17%

City of Ferndale	1/20/2015			
Budget Summary				
For the Month of December 2014				
	<i>12 Months</i>	<i>12 Months</i>		
	<i>Through Dec. 31,</i>	<i>Through Dec. 31,</i>		
	2014	2014	\$	%
	Actual	Budget	Variance	Variance
Non-Labor	37,266	38,200	934	2.45%
Maintenance	\$ 206,255	\$ 203,599	(\$2,656)	-1.30%
Operations				
Salary/Benefits/Payroll Taxes	\$ 192,780	\$ 214,331	\$ 21,551	10.06%
PSE Electricity Non-Labor	184,060	210,000	25,940	12.35%
Sludge Removal Non-Labor	180,071	162,500	(17,571)	-10.81%
Other Non-Labor	179,932	232,175	52,243	22.50%
Operations	\$ 736,843	\$ 819,006	\$ 82,163	10.03%
Capital	\$ 1,134,943	\$ 4,000,000	\$ 2,865,057	71.63%
Transfers/Debt Service/Interfund Loans/Misc	\$ 2,074,541	\$ 2,386,853	\$ 312,312	13.08%
Total Expenses/Transfers/Interfund Loans	\$ 4,562,744	\$ 7,745,136	\$ 3,182,393	41.09%
Sewer 402 Total Expenses Summary:	\$ 453,208	\$ 487,473	\$ 34,265	7.03%
Salary/Benefits/Payroll Taxes	\$ 900,052	\$ 870,810	(\$29,242)	-3.36%
Non-Labor	\$ 1,134,943	\$ 4,000,000	\$ 2,865,057	71.63%
Capital	\$ 2,074,541	\$ 2,386,853	\$ 312,312	13.08%
Transfers				
Other Non-Budgeted Items	\$ -	\$ -		
Ending Cash:	\$ 8,828,073			
<u>95/96/05 Bond Redemption/403</u>				
Beginning Cash:	\$ 2,564			
Revenues:				
Transfers In / Other	\$ 1,395,116	\$ 1,395,116	\$ -	0.00%
Misc. - Invest. & Interfund Interest	844	0	844	
Total Revenues	\$ 1,395,960	\$ 1,395,116	\$ 844	0.06%
Expenses:	\$ 1,395,134	\$ 1,395,134	\$ -	
Ending Cash:	\$ 3,390			
<u>95/96/05 Bond Reserve/404</u>				
Beginning Cash:	\$ 847,034			
Revenues:				
Transfers In	\$ 635,266	\$ -	\$ 635,266	
Misc. - Invest. & Interfund Interest	9,401	12,000	(2,599)	
Total Revenues	\$ 644,667	\$ 12,000	\$ 635,266	

City of Ferndale	1/20/2015			
Budget Summary				
For the Month of December 2014				
	<i>12 Months</i>	<i>12 Months</i>		
	<i>Through Dec. 31,</i>	<i>Through Dec. 31,</i>		
	2014	2014	\$	%
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Variance</u>
Expenses:	\$ 9,401	\$ 12,000	\$ 2,599	
Ending Cash:	\$ 1,482,300			
<u>Storm & Flood Control/407</u>				
Beginning Cash:	\$ 216,048			
Revenues:				
Rate & Fee Revenue	\$ 759,152	\$ 768,209	(\$9,057)	-1.18%
Mitigation Fees	82,991	85,000	(2,009)	-2.36%
Grants/Loans/Interfund Loans/Bond Proceeds/Transfers In/Misc	831,643	821,198	10,445	
Misc. - Invest. & Interfund Interest	801	0	801	
Total Revenues	\$ 1,674,587	\$ 1,674,407	\$ 180	0.01%
Expenses/Transfers/Loan Debt Service				
Salary/Benefits/Payroll Taxes	\$ 252,837	\$ 277,173	\$ 24,336	8.78%
Cent. Svcs, B&O/COF Utility Tax, Computer/Equip.Rent Non-Labor	105,396	103,000	(2,396)	-2.33%
Non-Labor - Other	140,560	121,740	(18,820)	-15.46%
Capital	905,954	905,000	(954)	-0.11%
Transfers/Debt Service/Loans	116,982	116,982	0	
Expenses/Transfers/Loan Debt Service	\$ 1,521,729	\$ 1,523,895	\$ 2,166	0.14%
Ending Cash:	\$ 368,906			
<u>Utility Loan Service/408</u>				
Beginning Cash:	\$ 224,750			
Revenues:				
Transfers In	\$ 461,906	\$ 468,157	(\$6,251)	-1.34%
Misc. - Invest. & Interfund Interest	1,407	210	1,197	570.00%
Total Revenues	\$ 463,313	\$ 468,367	(\$5,054)	-1.08%
Expenses:	\$ 472,650	\$ 473,157	\$ 507	0.11%
Ending Cash:	\$ 215,413			
<u>Storm Regional Pond CN/412</u>				
Beginning Cash:	\$ 20,028			
Revenues:				
Grants/Loans	\$ 129,602	\$ 131,601	(\$1,999)	
Interfund Loans/Transfers In	0	0	0	15

City of Ferndale	1/20/2015			
Budget Summary				
For the Month of December 2014				
	<i>12 Months</i>	<i>12 Months</i>		
	<i>Through Dec. 31,</i>	<i>Through Dec. 31,</i>		
	2014	2014	\$	%
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Variance</u>
Misc.	1,348	0	1,348	
Misc. - Invest. & Interfund Interest	2	0	2	
Total Revenues	\$ 130,952	\$ 131,601	(\$649)	-0.49%
Expenses:	\$ 150,980	\$ 151,629	\$ 649	0.43%
Ending Cash:	\$ -			
<u>Computer Repair/Replace/510</u>				
Beginning Cash:	\$ 27,139			
Revenues:				
Interfund Revenues	\$ 120,413	\$ 145,000	(\$24,587)	-16.96%
Misc. - Invest. & Interfund Interest	-	0	-	
Total Revenues	\$ 120,413	\$ 145,000	(\$24,587)	-16.96%
Expenses:	\$ 132,413	\$ 162,341	\$ 29,928	18.44%
Ending Cash:	\$ 15,139			
<u>Equipment Maint./Replace/550</u>				
Beginning Cash:	\$ 44,631			
Revenues:				
Interfund Revenues	\$ 482,987	\$ 488,115	(\$5,128)	-1.05%
Other Revenues	7,615	0	7,615	
Transfers In	0	0	0	
Misc. - Invest. & Interfund Interest	0	0	-	
Total Revenues	\$ 490,602	\$ 488,115	\$ 2,487	0.51%
Expenses:				
Salary/Benefits/Payroll Taxes	\$ 125,385	\$ 125,385	\$0	0.00%
Cent. Svcs, Computer Rent Non-Labor	23,964	23,112	(852)	-3.69%
Insurance Non-Labor	60,000	60,000	0	
Op Supplies / Parts Non-Labor	77,049	85,000	7,951	9.35%
Gas/Oil Non-Labor	123,107	125,000	1,893	1.51%
Contract R&M Non-Labor	31,549	35,000	3,451	9.86%
Other Non-Labor	21,417	18,197	(3,220)	-17.70%
Capital	26,516	26,516	0	
Total Expenses:	\$ 488,987	\$ 498,210	\$ 9,223	1.85%
Ending Cash:	\$ 46,246			16

City of Ferndale	1/20/2015				
Budget Summary					
For the Month of December 2014					
	<i>12 Months</i>	<i>12 Months</i>			
	<i>Through Dec. 31,</i>	<i>Through Dec. 31,</i>			
	2014	2014	\$	%	
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Variance</u>	
<u>Court Agency/650</u>					
Revenues:	\$ 196,338	\$ 225,000	\$ 28,662	12.74%	
Expenses:	\$ 196,338	\$ 225,000	\$ 28,662	12.74%	