

City of Ferndale	1/18/2014				
Budget Summary					
For the Month of December, 2013					
	<i>12 Months</i>	<i>12 Months</i>			
	<i>Through Dec. 31,</i>	<i>Through Dec. 31,</i>			<i>12 Months</i>
	2013	2013	\$	%	2013 Budget
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Variance</u>	14th Budget Update
<u>Current Expense/001</u>					
Beginning Cash:	\$ 1,184,755				
Revenues:					
Taxes:					
Property Taxes	\$ 2,266,791	\$ 2,289,936	(\$23,145)	-1.01%	\$ 2,289,936
Sales Tax / Quarterly Mitigation Payments	1,589,845	1,557,000	32,845	2.11%	1,557,000
Sales Tax - EMS	137,122	124,630	12,492	10.02%	124,630
Water/Sewer/Storm Utility Taxes	329,424	325,500	3,924	1.21%	325,500
Other Utility Taxes	888,237	937,225	(48,988)	-5.23%	937,225
Total Taxes	\$ 5,211,419	\$ 5,234,291	(\$22,872)	-0.44%	\$ 5,234,291
Licenses/Permits:					
Permits - Res./Com.	\$ 350,646	\$ 324,400	\$ 26,246	8.09%	\$ 324,400
Bus. Licenses/Franchise Fees/Cell Tower Rent/Gun Permits	306,195	272,100	34,095	12.53%	272,100
Total Licenses/Permits	\$ 656,841	\$ 596,500	\$ 60,341	10.12%	\$ 596,500
Inter-govt	\$ 226,285	\$ 197,625	\$ 28,660	14.50%	\$ 197,625
Charges For Services:					
Central Service Charges to Other Funds	\$ 302,841	\$ 354,975	(\$52,134)	-14.69%	\$ 354,975
Devel Review Fees (PW)	118,364	60,000	58,364	97.27%	60,000
Res./Com. Fees	226,540	169,950	56,590	33.30%	169,950
Other Charges for Services	158,529	167,890	(9,361)	-5.58%	167,890
Total Charges For Services	\$ 806,274	\$ 752,815	\$ 53,459	7.10%	\$ 752,815
Fines/Forfeit.	\$ 169,710	\$ 175,100	(\$5,390)	-3.08%	\$ 175,100
Misc. - Res./Com. Deposits	\$ 30,818	\$ -	\$ 30,818		\$ -
Misc. - Lummi Property Tax Equivalent	7,848	7,525	323		7,525
Misc. - Lummi Sales Tax Equivalent	-	0	0		-
Misc. - Bank of the Pacific Rent	4,474	3,960	514		3,960
Misc. - Court Related	17,544	12,000	5,544		12,000
Misc. - Other	26,089	37,115	(11,026)		37,115
Misc. - Invest. & Interfund Interest	409	750	(341)		750
Total Misc.	\$ 87,182	\$ 61,350	\$ 25,832	42.11%	\$ 61,350
Transfers In	\$ 451,823	\$ 451,823	\$ -	0.00%	\$ 451,823
Interfund Loan Repayments	\$ 315,000	\$ 315,000	\$ -		315,000
Total Revenues	\$ 7,924,534	\$ 7,784,504	\$ 140,030	1.80%	\$ 7,784,504

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	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Variance</u>	14th Budget Update
Expenses:					
Council					
Salary/Benefits/Payroll Taxes	\$ 47,504	\$ 52,651	\$ 5,147	9.78%	\$ 52,651
Non-Labor	188	870	682	78.39%	870
Council	\$ 47,692	\$ 53,521	\$ 5,829	10.89%	\$ 53,521
Court					
Salary/Benefits/Payroll Taxes	\$ 143,755	\$ 149,068	\$ 5,313	3.56%	\$ 149,068
Non-Labor	204,232	183,400	(20,832)	-11.36%	183,400
Court	\$ 347,987	\$ 332,468	(\$15,519)	-4.67%	\$ 332,468
Administration					
Salary/Benefits/Payroll Taxes	\$ 207,738	\$ 218,262	\$ 10,524	4.82%	\$ 218,262
Non-Labor	14,512	19,000	4,488	23.62%	19,000
Administration	\$ 222,250	\$ 237,262	\$ 15,012	6.33%	\$ 237,262
Clerk/Treasurer					
Salary/Benefits/Payroll Taxes	\$ 324,097	\$ 324,473	\$ 376	0.12%	\$ 324,473
Non-Labor	60,757	39,000	(21,757)	-55.79%	39,000
Clerk/Treasurer	\$ 384,854	\$ 363,473	(\$21,381)	-5.88%	\$ 363,473
Legal Services	\$ 108,750	\$ 125,000	\$ 16,250	13.00%	\$ 125,000
General Government					
Non-Labor - General	\$ 227,786	\$ 296,912	\$ 69,126	23.28%	\$ 296,912
Non-Labor - Insurance/Deductibles	281,300	300,544	19,244	6.40%	300,544
Capital	21,212	21,212	0		21,212
General Government	\$ 530,298	\$ 618,668	\$ 88,370	14.28%	\$ 618,668
Law Enforcement					
Salary/Benefits/Payroll Taxes - Except O.T.	\$ 2,144,176	\$ 2,161,611	\$ 17,435	0.81%	\$ 2,161,611
Overtime - General	69,391	100,000	30,609	30.61%	100,000
Overtime - Stonegarden Grant	0	0	0		0
Overtime - Traffic Safety	4,773	5,000	227	4.54%	5,000
Overtime - Special Events	14,101	14,000	(101)	-0.72%	14,000
Facilities	57,584	18,600	(38,984)	-209.59%	18,600
Computer/Equip. Rent Non-Labor	214,587	180,636	(33,951)	-18.80%	180,636
Other Non-Labor	280,499	280,960	461	0.16%	280,960
Capital	0	0	-		-
Law Enforcement	\$ 2,785,111	\$ 2,760,807	(\$24,304)	-0.88%	\$ 2,760,807
Fire District Contract	\$ 1,238,957	\$ 1,240,779	\$ 1,822		\$ 1,240,779
Detention					
Salary/Benefits/Payroll Taxes	\$ 85,203	\$ 98,375	\$ 13,172	13.39%	\$ 98,375

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Jail Contract Non-Labor	323,536	295,000	(28,536)	-9.67%	295,000
Jail Credits Non-Labor	(78,373)	(70,272)	8,101	-11.53%	(70,272)
Other Non-Labor	3,731	5,060	1,329	26.26%	5,060
Detention	\$ 334,097	\$ 328,163	(\$5,934)	-1.81%	\$ 328,163
Building Inspection					
Salary/Benefits/Payroll Taxes	\$ 249,171	\$ 257,506	\$ 8,335	3.24%	\$ 257,506
Computer/Equip.Rent Non-Labor	26,600	16,068	(10,532)	-65.55%	16,068
Other Non-Labor	14,415	9,700	(4,715)	-48.61%	9,700
Capital	0	0	-		0
Building Inspection	\$ 290,186	\$ 283,274	(\$6,912)	-2.44%	\$ 283,274
Emergency	\$ 114,924	\$ 104,500	(\$10,424)	-9.98%	\$ 104,500
Clean Air	\$ 3,995	\$ 4,081	\$ 86	2.11%	\$ 4,081
Engineering					
Salary/Benefits/Payroll Taxes	\$ 124,733	\$ 90,590	(\$34,143)	-37.69%	\$ 90,590
Computer/Equip.Rent Non-Labor	13,644	6,700	(6,944)	-103.64%	6,700
Non-Labor	40,305	66,000	25,695	38.93%	66,000
Engineering	\$ 178,682	\$ 163,290	(\$15,392)	-9.43%	\$ 163,290
General Bldg. Maint.					
Salary/Benefits/Payroll Taxes	\$ 44,780	\$ 39,432	(\$5,348)	-13.56%	\$ 39,432
Non-Labor	37,321	45,910	8,589	18.71%	45,910
Capital	0		0		
General Bldg. Maint.	\$ 82,101	\$ 85,342	\$ 3,241	3.80%	\$ 85,342
Parks					
Salary/Benefits/Payroll Taxes	\$ 286,521	\$ 268,141	(\$18,380)	-6.85%	\$ 268,141
Computer/Equip.Rent Non-Labor	74,004	85,344	11,340	13.29%	85,344
Other Non-Labor	92,909	70,900	(22,009)	-31.04%	70,900
Capital	20,383	19,585	(798)	-4.07%	19,585
Parks	\$ 473,817	\$ 443,970	(\$29,847)	-6.72%	\$ 443,970
Mental/Physical Health	\$ 1,857	\$ 3,600	\$ 1,743		\$ 3,600
Community Development Dept. 019					
Salary/Benefits/Payroll Taxes	\$ 375,491	\$ 437,803	\$ 62,312	14.23%	\$ 437,803
Vehicle/Computer Rent Non-Labor	14,484	32,664	18,180	55.66%	32,664
Other Non-Labor	56,903	79,700	22,797	28.60%	79,700
Capital	0	0	-		0
Community Development Dept. 019	\$ 446,878	\$ 550,167	\$ 103,289	18.77%	\$ 550,167
Transfers/Interfund Loans	\$ 140,626	\$ 140,626	\$ -	0.00%	\$ 140,626
Current Expense Fund No. 001 - Total Expenses	\$ 7,733,062	\$ 7,838,991	\$ 105,929	1.35%	\$ 7,838,991
Cur. Exp. (General) Fund No. 001 Total Expenses Summary:					
Salary/Benefits/Payroll Taxes	\$ 4,121,434	\$ 4,216,912	\$ 95,478	2.26%	\$ 34,216,912

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	Actual	Budget	Variance	Variance	14th Budget Update
Non-Labor - Other	\$ 3,570,033	\$ 3,581,282	\$ 11,249	0.31%	\$ 3,581,282
Capital	\$ 41,595	\$ 40,797	(\$798)		\$ 40,797
Other Non-Budgeted Items	\$ 108				
Ending Cash:	\$ 1,376,335				\$ 1,130,268
<u>Gen. Fund Contingency Reserve/002</u>					
Beginning Cash:	\$ 4,561				
Revenues:					
Transfers In	\$ -	\$ -	\$ -		\$ -
Interfund Loan Repayment					0
Misc. - Invest. & Interfund Interest	0	0	0		-
Total Revenues	\$ -	\$ -	\$ -		\$ -
Expenses:					
Ending Cash:	\$ 4,561				
<u>Facilities Capital Reserve/003</u>					
Beginning Cash:	\$ 15,909				
Revenues:					
Transfers In	\$ -	\$ -	\$ -		\$ -
Interfund Loan Repayment	0	0			0
Misc. - Invest. & Interfund Interest	1	19	(18)	-94.74%	19
Total Revenues	\$ 1	\$ 19	\$ (18)	-94.74%	\$ 19
Expenses:					
Ending Cash:	\$ 98				
<u>LEOFF 1 Reserve/004</u>					
Beginning Cash:	\$ 242,628				
Revenues:					
Transfers In	\$ 60,000	\$ 60,000	\$ 0	0.00%	\$ 60,000
Misc. - Invest. & Interfund Interest	296	331	(35)	-10.57%	331
Total Revenues	\$ 60,296	\$ 60,331	(\$35)	-0.06%	\$ 60,331
Expenses:					
Ending Cash:	\$ 141,051				
<u>Solid Waste Tax/005</u>					

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	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Variance</u>	14th Budget Update
Beginning Cash:	\$ 107,785				
Revenues:					
Solid Waste Tax	\$ 1,370,823	\$ 1,342,354	\$ 28,469	2.12%	\$ 1,342,354
Solid Waste Tax - Recyclables	34,996	23,870	11,126	46.61%	23,870
Transfer In From Fund 215	4,500	2,500	2,000		2,500
Late Fees	0				0
Misc. - Invest. & Interfund Interest	0	196	(196)	-100.00%	196
Total Revenues	\$ 1,410,319	\$ 1,368,920	\$ 41,399	3.02%	\$ 1,368,920
Expenses:	\$ 1,232,234	\$ 1,453,024	\$ 220,790		\$ 1,453,024
Ending Cash:	\$ 285,870				
<u>Street/101</u>					
Beginning Cash:	\$ 22,814				
Revenues:					
Fuel Taxes	\$ 244,704	\$ 252,350	(\$7,646)	-3.03%	\$ 252,350
Encroachment Permits	16,800	7,725	9,075	117.48%	7,725
Cargill	4,000	4,000	0	0.00%	4,000
Transfers In/Grants/Interfund Loans/Private Pays	1,133,500	1,390,670	(257,170)	-18.49%	1,390,670
Misc	1,202				
Misc. - Invest. & Interfund Interest	-	0	0		-
Total Revenues	\$ 1,400,206	\$ 1,654,745	(\$254,539)	-15.38%	\$ 1,654,745
Expenses:					
Administration					
Salary/Benefits/Payroll Taxes	\$ 125,880	\$ 93,998	(\$31,882)	-33.92%	\$ 93,998
Central Services, Computer/Equip. Rent Non-Labor	113,681	156,634	42,953	27.42%	156,634
Interfund Loan Repayments		0	0		0
Other Non-Labor	52,975	48,350	(4,625)	-9.57%	48,350
Administration	\$ 292,536	\$ 298,982	\$ 6,446	2.16%	\$ 298,982
Sidewalks					
Salary/Benefits/Payroll Taxes	\$ 4,086	\$ 21,226	\$ 17,140	80.75%	\$ 21,226
Non-Labor	873	6,000	5,127	85.45%	6,000
Sidewalks	\$ 4,959	\$ 27,226	\$ 22,267	81.79%	\$ 27,226
Roadway					
Salary/Benefits/Payroll Taxes	\$ 194,792	\$ 203,587	\$ 8,795	4.32%	\$ 203,587
Other Non-Labor	72,082	94,000	21,918	23.32%	94,000
Roadway	\$ 266,874	\$ 297,587	\$ 30,713	10.32%	\$ 297,587
Street Lights	\$ 173,534	\$ 215,000	\$ 41,466	19.29%	\$ 215,000
Traffic Control					5

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	2013	2013	\$	%	2013 Budget
	Actual	Budget	Variance	Variance	14th Budget Update
Salary/Benefits/Payroll Taxes	\$ 19,388	\$ 22,260	\$ 2,872	12.90%	\$ 22,260
Non-Labor	16,788	25,000	8,212	32.85%	25,000
Capital	0	0	-		0
Traffic Control	\$ 36,176	\$ 47,260	\$ 11,084	23.45%	\$ 47,260
Snow & Ice					
Salary/Benefits/Payroll Taxes	\$ 4,205	\$ 31,565	\$ 27,360	86.68%	\$ 31,565
Non-Labor	1,647	10,200	8,553	83.85%	10,200
Snow & Ice	\$ 5,852	\$ 41,765	\$ 35,913	85.99%	\$ 41,765
Street Cleaning					
Salary/Benefits/Payroll Taxes	\$ 13,240	\$ 17,127	\$ 3,887	22.70%	\$ 17,127
Non-Labor	609	1,000	391	39.10%	1,000
Street Cleaning	\$ 13,849	\$ 18,127	\$ 4,278	23.60%	\$ 18,127
Capital Projects	\$ 557,361	\$ 720,670	\$ 163,309		\$ 720,670
Street Fund No. 101 - Total Expenses	\$ 1,351,141	\$ 1,666,617	\$ 315,476	18.93%	\$ 1,666,617
Street 101 Total Expenses Summary:					
Salary/Benefits/Payroll Taxes	\$ 361,591	\$ 389,763	\$28,172	7.23%	\$ 389,763
Non-Labor - Other	\$ 432,189	\$ 556,184	\$123,995	22.29%	\$ 556,184
Capital	\$ 557,361	\$ 720,670	\$163,309		\$ 720,670
Other Non-Budgeted Items					
Ending Cash:	\$ 71,879				
<u>Park Mitigation/102</u>					
Beginning Cash:	\$ 58,547				
Revenues:					
Fees	\$ 139,996	\$ 87,550	\$ 52,446	59.90%	\$ 87,550
Misc. - Invest. & Interfund Interest	57	0	57		0
Total Revenues	\$ 140,053	\$ 87,550	\$ 52,503	59.97%	\$ 87,550
Expenses/Transfers:	\$ 117,301	\$ 117,301	\$ -	0.00%	\$ 117,301
Ending Cash:	\$ 81,299				
<u>Traffic Mitigation/104</u>					
Beginning Cash:	\$ 9,172				
Revenues:					
Fees	\$ 400,688	\$ 334,812	\$ 65,876	19.68%	\$ 334,812
Payments In Lieu of Street Impr.	-	15,000	(15,000)		15,000
Transfer In - Project Residuals	-	-	0		0

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Misc. - Invest. & Interfund Interest	29	0	29		0
Total Revenues	\$ 400,717	\$ 349,812	\$ 50,905	14.55%	\$ 349,812
Expenses/Transfers/Loans:	\$ 207,361	\$ 306,153	\$ 98,792	32.27%	\$ 306,153
Ending Cash:	\$ 202,528				
<u>Criminal Justice/106</u>					
Beginning Cash:	\$ 2,178				
Revenues:					
State Revenues/Grants/Interfund Loans/Other	\$ 272,654	\$ 272,655	(\$1)	0.00%	\$ 272,655
Misc. - Invest. & Interfund Interest	0	0	0		0
Total Revenues	\$ 272,654	\$ 272,655	(\$1)	0.00%	\$ 272,655
Expenses:	\$ 269,712	\$ 245,050	(\$24,662)	-10.06%	\$ 245,050
Ending Cash:	\$ 5,120				
<u>Local Criminal Justice/107</u>					
Beginning Cash:	\$ 12,343				
Revenues:					
State Revenues	\$ 187,253	\$ 169,950	\$ 17,303	10.18%	\$ 169,950
Misc. - Invest. & Interfund Interest	0	0	0		0
Total Revenues	\$ 187,253	\$ 169,950	\$ 17,303	10.18%	\$ 169,950
Expenses/Transfers:	\$ 169,860	\$ 169,860	\$ -	0.00%	\$ 169,860
Ending Cash:	\$ 29,736				
<u>Real Estate Excise Tax REET 1/111</u>					
Beginning Cash:	\$ 202,131				
Revenues:					
REET 1	\$ 217,124	\$ 200,000	\$ 17,124	8.56%	\$ 200,000
Misc. - Invest. & Interfund Interest	9,081	238	8,843		238
Total Revenues	\$ 226,205	\$ 200,238	\$ 25,967	12.97%	\$ 200,238
Expenses/Transfers/Loans:	\$ 300,964	\$ 302,029	\$ 1,065	0.35%	\$ 302,029
Ending Cash:	\$ 127,372				
<u>Real Estate Excise Tax REET 2/112</u>					
Beginning Cash:	\$ 9,440				
Revenues:					

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REET 2	\$ 217,124	\$ 200,000	\$ 17,124	8.56%	\$ 200,000
Misc. - Invest. & Interfund Interest	8,906	15	8,891		15
Total Revenues	\$ 226,030	\$ 200,015	\$ 26,015	13.01%	\$ 200,015
Expenses/Transfers/Loans:	\$ 159,144	\$ 189,145	\$ 30,001	15.86%	\$ 189,145
Ending Cash:	\$ 76,326				
<u>TBD .2% Sales Tax Clearing/113</u>					
Beginning Cash:	\$ 20,000				
Revenues:					
.2% Sales Tax	\$ 295,000	\$ 380,000	(\$85,000)	-22.37%	\$ 380,000
Misc.	0	0	0	#DIV/0!	0
Total Revenues	\$ 295,000	\$ 380,000	(\$85,000)	-22.37%	\$ 380,000
Expenses/Transfers/Loans:	\$ 176,573	\$ 400,000	\$ 223,427	55.86%	\$ 400,000
Ending Cash:	\$ 138,427				
<u>Hotel Motel Tax/198</u>					
Beginning Cash:	\$ 20,661				
Revenues:					
State Revenues/Other	\$ 64,844	\$ 70,000	(\$5,156)	-7.37%	\$ 70,000
Misc. - Invest. & Interfund Interest	0	0	0		0
Total Revenues	\$ 64,844	\$ 70,000	(\$5,156)	-7.37%	\$ 70,000
Expenses:	\$ 68,577	\$ 74,200	\$ 5,623	7.58%	\$ 74,200
Ending Cash:	\$ 16,928				
<u>1998 LTGO Bonds (City Hall)/213</u>					
Beginning Cash:	\$ 12,321				
Revenues:					
Transfers In	\$ 47,090	\$ 47,114	\$ (24)	-0.05%	\$ 47,114
Central Services Charges	8,985	8,986	(1)		\$ 8,986
Misc. - Invest. & Interfund Interest	75	50	25	50.00%	50
Total Revenues	\$ 56,150	\$ 56,150	\$ 0	0.00%	\$ 56,150
Expenses:	\$ 68,471	\$ 68,471	\$ -	0.00%	\$ 68,471
Ending Cash:	\$ -				
<u>Street/Parks/Land Debt Service/214</u>					

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Beginning Cash:	\$ 2,090				
Revenues:					
Transfers In	\$ 352,062	\$ 353,178	(\$1,116)	-0.32%	\$ 353,178
Misc. - Invest. & Interfund Interest	143	0	143		0
Total Revenues	\$ 352,205	\$ 353,178	(\$973)	-0.28%	\$ 353,178
Expenses:	\$ 352,241	\$ 353,178	\$ 937	0.27%	\$ 353,178
Ending Cash:	\$ 2,054				
<u>LaBounty LID 2006-1 Bond Debt Service/215</u>					
Beginning Cash:	\$ 6,319				
Revenues:					
Transfers In	\$ 4,500	\$ 4,500	\$ -		\$ 4,500
LID Interest/Principal/Penalties	75,547	75,559	(12)	-0.02%	75,559
Misc. - Invest. & Interfund Interest	24	0	24		0
Total Revenues	\$ 80,071	\$ 80,059	\$ 12	0.01%	\$ 80,059
Expenses:	\$ 64,882	\$ 64,883	\$ 1		\$ 64,883
Ending Cash:	\$ 21,508				
<u>LaBounty LID 2006-1 Bond Guarantee/216</u>					
Beginning Cash:	\$ 37,385				
Revenues:					
Transfers In	\$ -	\$ -			\$ -
Misc. - Invest. & Interfund Interest	55	56	(1)		56
Total Revenues	\$ 55	\$ 56	(\$1)		\$ 56
Expenses:	\$ 4,500	\$ 4,500	\$ -		\$ 4,500
Ending Cash:	\$ 32,940				
<u>LaBounty GO Bond Debt Service/217</u>					
Beginning Cash:	\$ 125				
Revenues:					
Transfers In	\$ 30,052	\$ 30,053	\$ (1)		\$ 30,053
Misc. - Invest. & Interfund Interest	9	0	9		0
Total Revenues	\$ 30,061	\$ 30,053	\$ 8		\$ 30,053
Expenses:	\$ 30,095	\$ 30,095	\$ -		\$ 30,095
Ending Cash:	\$ 91				

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	2013	2013	\$	%	2013 Budget
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Variance</u>	14th Budget Update
<u>2010 GO Bond Debt Service/218</u>					
Beginning Cash:	\$ 4,808				
Revenues:					
Federal BAB Subsidy - 35% of Interest	\$ 78,505	\$ 85,285	(6,780)		\$ 85,285
Transfers In	420,916	416,707	4,209		416,707
Misc. - Invest. & Interfund Interest	184	0	184		0
Total Revenues	\$ 499,605	\$ 501,992	(\$2,387)		\$ 501,992
Expenses:	\$ 504,323	\$ 504,324	\$ 1		\$ 504,324
Ending Cash:	\$ 90				
<u>2011 GO Bond Debt Service/219</u>					
Beginning Cash:	\$ 1,237				
Revenues:					
Transfers In	\$ 108,038	108,038	0		\$ 108,038
Misc. - Invest. & Interfund Interest	91	0	91		0
Total Revenues	\$ 108,129	\$ 108,038	\$ 91		\$ 108,038
Expenses:	\$ 108,037	\$ 108,038	\$ 1		\$ 108,038
Ending Cash:	\$ 1,329				
<u>Library Construction/307</u>					
Beginning Cash:	\$ -				
Revenues:					
Grants	\$ 344,802	\$ 500,000	(\$155,198)		\$ 500,000
Transfers In/Interfund Loans	500,000	500,000	-		500,000
Bond Proceeds	1,600,000	1,600,000	-		1,600,000
Donations	344,756	3,385,210	(3,040,454)		3,385,210
Misc. - Invest. & Interfund Interest	507	-	507		0
Total Revenues	\$ 2,790,065	\$ 5,985,210	(\$3,195,145)		\$ 5,985,210
Expenses:	\$ 1,669,449	\$ 5,946,217	\$ 4,276,768	71.92%	\$ 5,946,217
Ending Cash:	\$ 1,120,616				
<u>Main St. - 3rd to Church Constr./308</u>					
Beginning Cash:	\$ 63,496				
Revenues:					
Grants	\$ 681,003	\$ 681,003	\$ -		\$ 681,003

City of Ferndale	1/18/2014				
Budget Summary					
For the Month of December, 2013					
	<i>12 Months</i>	<i>12 Months</i>			
	Through Dec. 31,	Through Dec. 31,			<i>12 Months</i>
	2013	2013	\$	%	2013 Budget
	Actual	Budget	Variance	Variance	14th Budget Update
Transfers In/Interfund Loans	182,324	212,448	(30,124)		212,448
Misc. - Invest. & Interfund Interest	0	-	0		0
Total Revenues	\$ 863,327	\$ 893,451	(\$30,124)		\$ 893,451
Expenses:	\$ 926,823	\$ 940,000	\$ 13,177	1.40%	\$ 940,000
Ending Cash:	\$ -				
<u>Church Road Construction/346</u>					
Beginning Cash:	\$ 186,474				
Revenues:					
Grants/Loans	\$ (19,030)	\$ -	(\$19,030)		\$ -
Transfers In	50,000	50,000	-		50,000
Misc. - Invest. & Interfund Interest	0	-	-		0
Total Revenues	\$ 30,970	\$ 50,000	(\$19,030)		\$ 50,000
Expenses:	\$ 211,238	\$ 233,222	\$ 21,984	9.43%	\$ 233,222
Ending Cash:	\$ 6,206				
<u>Thornton Road Construction/370</u>					
Beginning Cash:	\$ 20,469				
Revenues:					
Grants	\$ 977,744	\$ 1,050,000	(\$72,256)		\$ 1,050,000
Transfers In/Interfund Loans	500,444	505,012	(4,568)		505,012
Misc. - Invest. & Interfund Interest	0	-	-		0
Total Revenues	\$ 1,478,188	\$ 1,555,012	(\$76,824)		\$ 1,555,012
Expenses:	\$ 1,498,657	\$ 1,575,481	\$ 76,824	4.88%	\$ 1,575,481
Ending Cash:	\$ -				
<u>Public Safety Bldg Constr/375</u>					
Beginning Cash:	\$ 366,557				
Revenues:					
Indirect Federal Grant	\$ 29,818	\$ 29,975	(\$157)		\$ 29,975
Donations	0	-	0		
Misc. - Invest. & Interfund Interest	157	-	157		0
Total Revenues	\$ 29,975	\$ 29,975	\$ -		\$ 29,975
Expenses:	\$ 333,108	\$ 340,000	\$ 6,892	2.03%	\$ 340,000
Ending Cash:	\$ 63,424				

City of Ferndale	1/18/2014				
Budget Summary					
For the Month of December, 2013					
	<i>12 Months</i>	<i>12 Months</i>			
	Through Dec. 31,	Through Dec. 31,			12 Months
	2013	2013	\$	%	2013 Budget
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Variance</u>	14th Budget Update
<u>Water/401</u>					
Beginning Cash:	\$ 1,415,416				
Revenues:					
Connection Fees	\$ 606,460	\$ 558,000	\$ 48,460	8.68%	\$ 558,000
Connection Fees - Utility Billings	26,152	24,500	1,652	6.74%	24,500
Rate Revenue	1,934,452	2,043,611	(109,159)	-5.34%	2,043,611
Fees & Other Revenue	183,159	180,000	3,159	1.76%	180,000
Cargill	4,000	4,000	0	0.00%	4,000
Other/Transfers In/State Loans & Grants/Interfund Loans	752,307	750,000	2,307		750,000
Misc. - Invest. & Interfund Interest	3,422	1,700	1,722	101.29%	1,700
Total Revenues	\$ 3,509,952	\$ 3,561,811	(\$51,859)	-1.46%	\$ 3,561,811
Expenses/Transfers/Interfund Loans:					
Administration					
Salary/Benefits/Payroll Taxes	\$ 98,980	\$ 102,051	\$ 3,071	3.01%	\$ 102,051
B&O Tax	118,626	121,966	3,340	2.74%	121,966
Cent. Svcs, Computer/Equip.Rent Non-Labor	187,183	154,888	(32,295)	-20.85%	154,888
Other Non-Labor	52,083	66,657	14,574	21.86%	66,657
Administration	\$ 456,872	\$ 445,562	(\$11,310)	-2.54%	\$ 445,562
Maintenance					
Salary/Benefits/Payroll Taxes	\$ 287,550	\$ 276,825	(\$10,725)	-3.87%	\$ 276,825
Non-Labor	99,050	52,400	(46,650)	-89.03%	52,400
Maintenance	\$ 386,600	\$ 329,225	(\$57,375)	-17.43%	\$ 329,225
Operations					
Salary/Benefits/Payroll Taxes	\$ 166,095	\$ 181,764	\$ 15,669	8.62%	\$ 181,764
PSE Electricity Non-Labor	126,390	135,000	8,610	6.38%	135,000
Other Non-Labor	151,440	189,250	37,810	19.98%	189,250
Operations	\$ 443,925	\$ 506,014	\$ 62,089	12.27%	\$ 506,014
Capital	\$ 811,500	\$ 1,065,645	\$ 254,145	23.85%	\$ 1,065,645
Transfers/Loans/Misc	\$ 486,565	\$ 501,565	\$ 15,000	2.99%	\$ 501,565
Total Expenses/Transfers/Interfund Loans	\$ 2,585,462	\$ 2,848,011	\$ 262,549	9.22%	\$ 2,848,011
Water 401 Total Expenses Summary:					
Salary/Benefits/Payroll Taxes	\$ 552,625	\$ 560,640	\$ 8,015	1.43%	\$ 560,640
Non-Labor	\$ 734,772	\$ 720,161	\$ (14,611)	-2.03%	\$ 720,161
Capital	\$ 811,500	\$ 1,065,645	\$ 254,145	23.85%	\$ 1,065,645
Transfers	\$ 486,565	\$ 501,565	\$ 15,000	2.99%	\$ 501,565

City of Ferndale	1/18/2014				
Budget Summary					
For the Month of December, 2013					
	<i>12 Months</i>	<i>12 Months</i>			
	Through Dec. 31,	Through Dec. 31,			12 Months
	2013	2013	\$	%	2013 Budget
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Variance</u>	14th Budget Update
Other Non-Budgeted Items	\$ -	\$ -			
Ending Cash:	\$ 2,339,906				\$ 2,129,216
<u>Sewer/402</u>					
Beginning Cash:	\$ 1,924,718				
Revenues:					
Connection Fees	\$ 875,229	\$ 824,108	\$ 51,121	6.20%	\$ 824,108
Connection Fees - Utility Billings	37,795	32,000	5,795	18.11%	32,000
Rate Revenue	2,346,444	2,411,320	(64,876)	-2.69%	2,411,320
Fees & Other Revenue	14,445	10,000	4,445	44.45%	10,000
Leachate Revenue	1,966	1,573	393	24.98%	1,573
Cargill	4,200	4,000	200	5.00%	4,000
Other/Transfers In/State Loans & Grants/Interfund Loans/Bond Proceeds	354,728	352,000	2,728	0.78%	352,000
Misc. - Invest. & Interfund Interest	2,194	2,000	194		2,000
Total Revenues	\$ 3,637,001	\$ 3,637,001	\$ 0	0.00%	\$ 3,637,001
Expenses/Transfers/Interfund Loans:					
Administration					
Salary/Benefits/Payroll Taxes	\$ 84,341	\$ 72,974	(\$11,367)	-15.58%	\$ 72,974
B&O Tax	68,356	\$ 83,276	14,920	17.92%	83,276
Cent. Svcs, Computer/Equip.Rent Non-Labor	125,169	100,400	(24,769)	-24.67%	100,400
Insurance - Self-Insurance Deductable	12,035	12,035	0		12,035
Interfund Loan Interest	17,792	17,792	0		17,792
Other Non-Labor	58,088	60,833	2,745	4.51%	60,833
Administration	\$ 365,781	\$ 347,310	(\$18,471)	-5.32%	\$ 347,310
Maintenance					
Salary/Benefits/Payroll Taxes	\$ 164,827	\$ 171,800	\$ 6,973	4.06%	\$ 171,800
Non-Labor	35,319	38,200	2,881	7.54%	38,200
Maintenance	\$ 200,146	\$ 210,000	\$ 9,854	4.69%	\$ 210,000
Operations					
Salary/Benefits/Payroll Taxes	\$ 164,978	\$ 190,125	\$ 25,147	13.23%	\$ 190,125
PSE Electricity Non-Labor	196,099	210,000	13,901	6.62%	210,000
Sludge Removal Non-Labor	149,890	162,500	12,610	7.76%	162,500
Other Non-Labor	222,469	174,875	(47,594)	-27.22%	174,875
Operations	\$ 733,436	\$ 737,500	\$ 4,064	0.55%	\$ 737,500
Capital	\$ 1,193,241	\$ 1,194,272	\$ 1,031	0.09%	\$ 1,194,272
Transfers/Debt Service/Interfund Loans/Misc	\$ 1,573,087	\$ 1,578,162	\$ 5,075	0.32%	\$ 1,578,162
Total Expenses/Transfers/Interfund Loans	\$ 4,065,691	\$ 4,067,244	\$ 1,553	0.04%	\$ 4,067,244

City of Ferndale	1/18/2014				
Budget Summary					
For the Month of December, 2013					
	<i>12 Months</i>	<i>12 Months</i>			
	<i>Through Dec. 31,</i>	<i>Through Dec. 31,</i>			<i>12 Months</i>
	2013	2013	\$	%	2013 Budget
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Variance</u>	14th Budget Update
Sewer 402 Total Expenses Summary:					
Salary/Benefits/Payroll Taxes	\$ 414,146	\$ 434,899	\$ 20,753	4.77%	\$ 434,899
Non-Labor	\$ 885,217	\$ 859,911	(\$25,306)	-2.94%	\$ 859,911
Capital	\$ 1,193,241	\$ 1,194,272	\$ 1,031	0.09%	\$ 1,194,272
Transfers	\$ 1,573,087	\$ 1,578,162	\$ 5,075	0.32%	\$ 1,578,162
Other Non-Budgeted Items	\$ -	\$ -			
Ending Cash:	\$ 1,496,028				\$ 1,494,475
<u>95/96/05 Bond Redemption/403</u>					
Beginning Cash:	\$ 1,811				
Revenues:					
Transfers In / Other	\$ 1,254,419	\$ 1,254,419	\$ -	0.00%	\$ 1,254,419
Misc. - Invest. & Interfund Interest	1,127	0	1,127		0
Total Revenues	\$ 1,255,546	\$ 1,254,419	\$ 1,127	0.09%	\$ 1,254,419
Expenses:	\$ 1,254,793	\$ 1,255,211	\$ 418		\$ 1,255,211
Ending Cash:	\$ 2,564				
<u>95/96/05 Bond Reserve/404</u>					
Beginning Cash:	\$ 847,034				
Revenues:					
Misc. - Invest. & Interfund Interest	\$ 5,634	\$ 12,000	(\$6,366)	-53.05%	12,000
Total Revenues	\$ 5,634	\$ 12,000	(\$6,366)		\$ 12,000
Expenses:	\$ 5,634	\$ 12,000	\$ 6,366	53.05%	\$ 12,000
Ending Cash:	\$ 847,034				
<u>Storm & Flood Control/407</u>					
Beginning Cash:	\$ 333,213				
Revenues:					
Rate & Fee Revenue	\$ 749,588	\$ 774,870	(\$25,282)	-3.26%	\$ 774,870
Mitigation Fees	123,296	100,100	23,196	23.17%	100,100
Grants/Loans/Interfund Loans/Other Donations/Misc	251,892	250,000	1,892		250,000
Misc. - Invest. & Interfund Interest	193	0	193		0
Total Revenues	\$ 1,124,969	\$ 1,124,970	\$ (1)	0.00%	\$ 1,124,970
Expenses/Transfers/Loan Debt Service					

City of Ferndale	1/18/2014				
Budget Summary					
For the Month of December, 2013					
	12 Months	12 Months			
	Through Dec. 31,	Through Dec. 31,			12 Months
	2013	2013	\$	%	2013 Budget
	Actual	Budget	Variance	Variance	14th Budget Update
Salary/Benefits/Payroll Taxes	\$ 268,609	\$ 283,171	\$ 14,562	5.14%	\$ 283,171
Cent. Svcs, B&O Tax, Computer/Equip.Rent Non-Labor	96,399	82,046	(14,353)	-17.49%	82,046
Non-Labor - Other	102,922	106,700	3,778	3.54%	106,700
Capital	259,235	260,000	765	0.29%	260,000
Transfers/Debt Service/Loans	514,969	514,969	0		514,969
Expenses/Transfers/Loan Debt Service	\$ 1,242,134	\$ 1,246,886	\$ 4,752	0.38%	\$ 1,246,886
Ending Cash:	\$ 216,048				
<u>Utility Loan Service/408</u>					
Beginning Cash:	\$ 213,823				
Revenues:					
Transfers In	\$ 456,566	\$ 471,566	(\$15,000)	-3.18%	\$ 471,566
Misc. - Invest. & Interfund Interest	(298)	1,200	(1,498)	-124.83%	1,200
Total Revenues	\$ 456,268	\$ 472,766	(\$16,498)	-3.49%	\$ 472,766
Expenses:	\$ 445,341	\$ 471,566	\$ 26,225	5.56%	\$ 471,566
Ending Cash:	\$ 224,750				
<u>Storm Regional Pond/Debt Service/412</u>					
Beginning Cash:	\$ 171,470				
Revenues:					
Grants/Loans	\$ 138,807	\$ 138,807	\$0		\$ 138,807
Interfund Loans/Transfers In	200,000	200,000	0		200,000
Misc. - Invest. & Interfund Interest	0	0	0		0
Total Revenues	\$ 338,807	\$ 338,807	\$ -	0.00%	\$ 338,807
Expenses:	\$ 490,249	\$ 500,202	\$ 9,953	1.99%	\$ 500,202
Ending Cash:	\$ 20,028				
<u>Computer Repair/Replace/510</u>					
Beginning Cash:	\$ 27,139				
Revenues:					
Interfund Revenues	\$ 132,262	\$ 133,457	(\$1,195)	-0.90%	\$ 133,457
Transfers In	7,500	7,500	0		7,500
Misc. - Invest. & Interfund Interest	-	0	-		0
Total Revenues	\$ 139,762	\$ 140,957	(\$1,195)	-0.85%	\$ 140,957
Expenses:	\$ 139,762	\$ 144,111	\$ 4,349	3.02%	\$ 144,111

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Budget Summary					
For the Month of December, 2013					
	12 Months	12 Months			
	Through Dec. 31,	Through Dec. 31,			12 Months
	2013	2013	\$	%	2013 Budget
	Actual	Budget	Variance	Variance	14th Budget Update
Ending Cash:	\$ 27,139				
<u>Equipment Maint./Replace/550</u>					
Beginning Cash:	\$ 18,523				
Revenues:					
Interfund Revenues	\$ 491,273	\$ 501,721	(\$10,448)	-2.08%	\$ 501,721
Other Revenues	17,158	7,000	10,158		7,000
Transfers In	0	0	0		0
Misc. - Invest. & Interfund Interest	0	0	-		0
Total Revenues	\$ 508,431	\$ 508,721	(\$290)	-0.06%	\$ 508,721
Expenses:					
Salary/Benefits/Payroll Taxes	\$ 90,450	\$ 95,948	\$ 5,498	5.73%	\$ 95,948
Cent. Svcs, Computer Rent Non-Labor	19,155	17,557	(1,598)	-9.10%	17,557
Insurance Non-Labor	60,000	60,000	0	0.00%	60,000
Op Supplies / Parts Non-Labor	68,751	75,000	6,249	8.33%	75,000
Gas/Oil Non-Labor	125,953	125,000	(953)	-0.76%	125,000
Contract R&M Non-Labor	31,415	15,000	(16,415)	-109.43%	15,000
Other Non-Labor	21,834	34,625	12,791	36.94%	34,625
Capital	64,765	64,500	(265)		64,500
Total Expenses:	\$ 482,323	\$ 487,630	\$ 5,307	1.09%	\$ 487,630
Ending Cash:	\$ 44,631				
<u>Court Agency/650</u>					
Revenues:	\$ 171,896	\$ 225,000	\$ 53,104	23.60%	\$ 225,000
Expenses:	\$ 171,896	\$ 225,000	\$ 53,104	23.60%	\$ 225,000