

City of Ferndale	6/4/2014				
Budget Summary					
For the Month of May, 2014					
	<i>5 Months</i>	<i>5 Months</i>			
	Through May 31,	Through May 31,			12 Months
	2014	2014	\$	%	2014 Budget
	Actual	Budget	Variance	Variance	5th Budget Update
Current Expense/001					
Beginning Cash:	\$	1,376,335			
Revenues:					
Taxes:					
Property Taxes	\$	1,238,270	\$	1,225,702	\$ 12,568 1.03% \$ 2,343,650
Sales Tax / Quarterly Mitigation Payments		661,560		658,500	3,060 0.46% 1,606,800
Sales Tax - EMS		56,277		57,508	(1,231) -2.14% 138,020
Water/Sewer/Storm Utility Taxes		256,089		209,279	46,810 22.37% 464,900
Other Utility Taxes		463,590		440,327	23,263 5.28% 915,950
Total Taxes	\$	2,675,786	\$	2,591,316	\$ 84,470 3.26% \$ 5,469,320
Licenses/Permits:					
Permits - Res./Com.	\$	92,224	\$	130,833	(\$38,609) -29.51% \$ 314,000
Bus. Licenses/Franchise Fees/Cell Tower Rent/Gun Permits		287,622		280,000	7,622 2.72% 300,000
Total Licenses/Permits	\$	379,846	\$	410,833	(\$30,987) -7.54% \$ 614,000
Inter-govt	\$	57,773	\$	80,625	(\$22,852) -28.34% \$ 193,500
Charges For Services:					
Central Service Charges to Other Funds	\$	143,771	\$	143,771	\$ 0 0.00% \$ 345,050
Devel Review Fees (PW)		39,908		66,318	(26,410) -39.82% 159,164
Res./Com. Fees		65,522		66,567	(1,045) -1.57% 159,760
Other Charges for Services		50,289		50,371	(82) -0.16% 172,890
Total Charges For Services	\$	299,490	\$	327,027	(\$27,537) -8.42% \$ 836,864
Fines/Forfeit.	\$	85,389	\$	68,238	\$ 17,152 25.14% \$ 163,770
Misc. - Res./Com. Deposits	\$	32,388	\$	-	\$ 32,388 \$ -
Misc. - Lummi Property Tax Equivalent		-		0	0 7,848
Misc. - Lummi Sales Tax Equivalent		-		0	0 -
Misc. - Bank of the Pacific Rent		1,910		1,650	260 3,960
Misc. - Court Related		7,038		5,000	2,038 12,000
Misc. - DV Consultant Donations From Other Cities		22,875		23,500	(625) 23,500
Misc. - Other		26,179		10,015	16,164 24,037
Misc. - Invest. & Interfund Interest		-		0	0 -
Total Misc.	\$	90,390	\$	40,165	\$ 50,225 125.04% \$ 71,345
Transfers In	\$	245,726	\$	245,659	\$ 67 0.03% \$ 585,726
Interfund Loan Repayments	\$	95,000	\$	95,000	\$ - 345,000
Total Revenues	\$	3,929,400	\$	3,858,863	\$ 70,537 1.83% \$ 8,279,525
Expenses:					
Council					
Salary/Benefits/Payroll Taxes	\$	20,845	\$	19,736	(\$1,109) -5.62% \$ 47,366
Non-Labor		251		545	294 53.92% 1,634
Council	\$	21,096	\$	20,281	(\$816) -4.02% \$ 49,000
Court					
Salary/Benefits/Payroll Taxes	\$	73,369	\$	71,513	(\$1,857) -2.60% \$ 171,630
Non-Labor		65,305		67,133	1,828 2.72% 201,400

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		2014		2014		\$
		Actual		Budget		Variance
						%
						2014 Budget
						5th Budget Update
	Court	\$	138,674	\$	138,646	(\$28) -0.02%
Administration						
	Salary/Benefits/Payroll Taxes	\$	89,615	\$	96,523	\$ 6,908 7.16%
	Non-Labor		5,727		6,333	606 9.57%
	Administration	\$	95,342	\$	102,857	\$ 7,515 7.31%
Clerk/Treasurer						
	Salary/Benefits/Payroll Taxes	\$	147,172	\$	149,251	\$ 2,079 1.39%
	Non-Labor		15,857		13,000	(2,857) -21.98%
	Clerk/Treasurer	\$	163,029	\$	162,251	(\$778) -0.48%
	Legal Services	\$	28,559	\$	40,000	\$ 11,441 28.60%
General Government						
	Non-Labor - General	\$	67,483	\$	86,696	\$ 19,213 22.16%
	Non-Labor - Insurance/Deductibles		211,864		194,820	(17,044) -8.75%
	Non-Labor - Audit		0		0	0
	Capital		0		-	0
	General Government	\$	279,347	\$	281,516	\$ 2,169 0.77%
Law Enforcement						
	Salary/Benefits/Payroll Taxes - Except O.T.	\$	911,097	\$	915,596	\$ 4,499 0.49%
	Overtime - General		35,942		31,250	(4,692) -15.01%
	Overtime - Traffic Safety		2,174		0	(2,174)
	Overtime - Special Events		974		0	(974)
	Facilities		26,785		20,167	(6,618) -32.82%
	Computer/Equip. Rent Non-Labor		83,766		75,265	(8,501) -11.29%
	Other Non-Labor		152,931		128,949	(23,982) -18.60%
	Capital		0		0	-
	Law Enforcement	\$	1,213,669	\$	1,171,227	(\$42,442) -3.62%
	Fire District Contract	\$	691,094	\$	691,094	\$ -
Detention						
	Salary/Benefits/Payroll Taxes	\$	34,451	\$	36,125	\$ 1,674 4.63%
	Jail Contract Non-Labor		94,736		66,983	(27,753)
	Jail Credits Non-Labor		(18,240)		(13,575)	4,665
	Other Non-Labor		823		1,687	864 51.21%
	Detention	\$	111,770	\$	91,220	(\$20,550) -22.53%
Building Inspection						
	Salary/Benefits/Payroll Taxes	\$	99,710	\$	97,963	(\$1,747) -1.78%
	Computer/Equip. Rent Non-Labor		2,810		6,695	3,885 58.03%
	Other Non-Labor		5,056		5,467	411 7.51%
	Capital		0		0	-
	Building Inspection	\$	107,576	\$	110,125	\$ 2,549 2.31%
	Emergency	\$	53,999	\$	55,124	\$ 1,125 2.04%
	Clean Air	\$	4,141	\$	4,200	\$ 59
Engineering						
	Salary/Benefits/Payroll Taxes	\$	77,191	\$	69,459	(\$7,732) -11.13%
	Computer/Equip. Rent Non-Labor		10,792		10,708	(84) -0.78%
	Non-Labor		7,554		13,333	5,779 43.35%
	Engineering	\$	95,537	\$	93,501	(\$2,036) -2.18%
General Bldg. Maint.						
	Salary/Benefits/Payroll Taxes	\$	15,566	\$	21,357	\$ 5,791 27.11%
	Non-Labor		13,086		13,203	117 0.89%
	Capital		0		0	0
	General Bldg. Maint.	\$	28,652	\$	34,560	\$ 5,908 17.09%
Parks						
	Salary/Benefits/Payroll Taxes	\$	98,328	\$	99,658	\$ 1,330 1.33%

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	<i>Through May 31,</i>	<i>Through May 31,</i>			
	2014	2014	\$	%	2014 Budget
	Actual	Budget	Variance	Variance	5th Budget Update
Computer/Equip.Rent Non-Labor	30,250	30,208	(42)	-0.14%	72,500
Other Non-Labor	25,646	30,967	5,321	17.18%	92,900
Capital	23,048	25,000	1,952		25,000
Parks	\$ 177,272	\$ 185,833	\$ 8,561	4.61%	\$ 465,579
Mental/Physical Health	\$ 546	\$ 546	\$ -		\$ 3,600
Community Development Dept. 019					
Salary/Benefits/Payroll Taxes	\$ 149,073	\$ 150,862	\$ 1,789	1.19%	\$ 362,069
Vehicle/Computer Rent Non-Labor	16,250	13,610	(2,640)	-19.40%	32,664
Other Non-Labor	28,114	24,667	(3,447)	-13.98%	62,000
Capital	0	0	-		0
Community Development Dept. 019	\$ 193,437	\$ 189,139	(\$4,298)	-2.27%	\$ 456,733
Transfers/Interfund Loans	\$ 371,395	\$ 371,395	\$ -	0.00%	\$ 371,395
Current Expense Fund No. 001 - Total Expenses	\$ 3,775,135	\$ 3,743,514	(\$31,621)	-0.84%	\$ 8,347,774
Cur. Exp. (General) Fund No. 001 Total Expenses Summary:					
Salary/Benefits/Payroll Taxes	\$ 1,755,507	\$ 1,759,293	\$ 3,786	0.22%	\$ 4,321,836
Non-Labor - Other	\$ 1,996,580	\$ 1,959,221	(\$37,359)	-1.91%	\$ 3,979,726
Capital	\$ 23,048	\$ 25,000	\$ 1,952		\$ 46,212
Other Non-Budgeted Items	\$ 54				
Ending Cash:	\$ 1,530,654				\$ 1,308,086
<u>LEOFF 1 Reserve/004</u>					
Beginning Cash:	\$ 141,051				
Revenues:					
Transfers In/Interfund Loan Repayment (307)	\$ 225,000	\$ 225,000	\$ -	0.00%	\$ 225,000
Misc. - Invest. & Interfund Interest	30	0	30		0
Total Revenues	\$ 225,030	\$ 225,000	\$ 30	0.01%	\$ 225,000
Expenses:	\$ 13,521	\$ 25,902	\$ 12,381	47.80%	\$ 62,164
Ending Cash:	\$ 352,560				
<u>Solid Waste Tax/005</u>					
Beginning Cash:	\$ 285,870				
Revenues:					
Solid Waste Tax	\$ 548,622	\$ 587,792	(\$39,170)	-6.66%	\$ 1,415,760
Solid Waste Tax - Recyclables	10,723	13,600	(2,877)	-21.15%	32,640
Transfer In From Fund 215	0	0	0		2,500
Late Fees	0				0
Misc. - Invest. & Interfund Interest	0	0	0		0
Total Revenues	\$ 559,345	\$ 601,392	(\$42,047)	-6.99%	\$ 1,450,900
Expenses:	\$ 806,832	\$ 809,265	\$ 2,433		\$ 1,506,832
Ending Cash:	\$ 38,383				
<u>Street/101</u>					
Beginning Cash:	\$ 71,879				
Revenues:					
Fuel Taxes	\$ 99,201	\$ 106,004	(\$6,803)	-6.42%	\$ 254,410
Encroachment Permits	7,800	4,167	3,633	87.20%	10,000
Cargill	1,667	1,667	0	0.02%	4,000
Transfers In	150,000	169,000	(19,000)		650,000

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	Through May 31,	Through May 31,			
	2014	2014	\$	%	2014 Budget
	Actual	Budget	Variance	Variance	5th Budget Update
Grants	19,041	0	19,041		-
Misc	7,125				-
Misc. - Invest. & Interfund Interest	-	0	0		-
Total Revenues	\$ 284,834	\$ 280,838	\$ 3,997	1.42%	\$ 918,410
Expenses:					
Administration					
Salary/Benefits/Payroll Taxes	\$ 63,314	\$ 58,476	(\$4,838)	-8.27%	\$ 140,343
Central Services, Computer/Equip. Rent Non-Labor	65,020	65,264	244	0.37%	156,634
Other Non-Labor	11,448	16,117	4,669	28.97%	48,350
Administration	\$ 139,782	\$ 139,857	\$ 75	0.05%	\$ 345,327
Sidewalks					
Salary/Benefits/Payroll Taxes	\$ 4,084	\$ 1,878	(\$2,206)	-117.47%	\$ 4,599
Non-Labor	3,340	2,000	(1,340)	-67.00%	6,000
Sidewalks	\$ 7,424	\$ 3,878	(\$3,546)	-91.44%	\$ 10,599
Roadway					
Salary/Benefits/Payroll Taxes	\$ 51,519	\$ 84,268	\$ 32,749	38.86%	\$ 206,370
Other Non-Labor	10,727	12,433	1,706	13.72%	62,300
Roadway	\$ 62,246	\$ 96,701	\$ 34,455	35.63%	\$ 268,670
Street Lights	\$ 86,333	\$ 71,052	(\$15,281)	-21.51%	\$ 200,000
Traffic Control					
Salary/Benefits/Payroll Taxes	\$ 8,789	\$ 5,634	(\$3,155)	-55.99%	\$ 13,798
Non-Labor	1,068	8,333	7,265	87.18%	25,000
Capital	0	0	-		0
Traffic Control	\$ 9,857	\$ 13,968	\$ 4,111	29.43%	\$ 38,798
Snow & Ice					
Salary/Benefits/Payroll Taxes	\$ 19,893	\$ 12,188	(\$7,705)	-63.22%	\$ 25,958
Non-Labor	1,232	136	(1,096)	-805.88%	5,200
Snow & Ice	\$ 21,125	\$ 12,324	(\$8,801)	-71.41%	\$ 31,158
Street Cleaning					
Salary/Benefits/Payroll Taxes	\$ 8,433	\$ 3,756	(\$4,677)	-124.51%	\$ 9,199
Non-Labor	0	333	333	100.00%	1,000
Street Cleaning	\$ 8,433	\$ 4,090	(\$4,343)	-106.21%	\$ 10,199
Capital Projects	\$ 16,369	\$ -	(\$16,369)		\$ -
Street Fund No. 101 - Total Expenses	\$ 351,569	\$ 341,869	(\$9,700)	-2.84%	\$ 904,751
Street 101 Total Expenses Summary:					
Salary/Benefits/Payroll Taxes	\$ 156,032	\$ 166,200	\$10,168	6.12%	\$ 400,267
Non-Labor - Other	\$ 179,168	\$ 175,669	(\$3,499)	-1.99%	\$ 504,484
Capital	\$ 16,369	\$ -	(\$16,369)		\$ -
Other Non-Budgeted Items					
Ending Cash:	\$ 5,144				
Park Mitigation/102					
Beginning Cash:	\$ 81,299				
Revenues:					
Fees	\$ 21,745	\$ 41,667	(\$19,922)	-47.81%	\$ 100,000
Misc. - Invest. & Interfund Interest	15	0	15		0
Total Revenues	\$ 21,760	\$ 41,667	(\$19,907)	-47.78%	\$ 100,000
Expenses/Transfers:	\$ 97,467	\$ 97,467	\$ -	0.00%	\$ 122,467

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		<i>Through May 31,</i>	<i>Through May 31,</i>		12 Months
		2014	2014	\$	%
		Actual	Budget	Variance	Variance
					2014 Budget
					5th Budget Update
Ending Cash:	\$	5,592			
Traffic Mitigation/104					
Beginning Cash:	\$	202,527			
Revenues:					
Fees	\$	28,965	\$ 135,417	(\$106,452)	-78.61%
Misc. - Invest. & Interfund Interest		90	0	90	
Total Revenues	\$	29,055	\$ 135,417	(\$106,362)	-78.54%
Expenses/Transfers/Loans:	\$	111,000	\$ 111,000	\$ -	\$ 111,000
Ending Cash:	\$	120,582			
Criminal Justice/106					
Beginning Cash:	\$	5,120			
Revenues:					
State Revenues/Grants/Interfund Loans/Other	\$	207,236	\$ 203,792	\$ 3,444	1.69%
Misc. - Invest. & Interfund Interest		0	0	0	
Total Revenues	\$	207,236	\$ 203,792	\$ 3,444	1.69%
Expenses:	\$	207,518	\$ 208,000	\$ 482	0.23%
Ending Cash:	\$	4,838			
Local Criminal Justice/107					
Beginning Cash:	\$	29,736			
Revenues:					
State Revenues	\$	78,618	\$ 78,752	(\$134)	-0.17%
Misc. - Invest. & Interfund Interest		0	0	0	
Total Revenues	\$	78,618	\$ 78,752	(\$134)	-0.17%
Expenses/Transfers:	\$	108,000	\$ 108,000	\$ -	0.00%
Ending Cash:	\$	354			
Real Estate Excise Tax REET 1/111					
Beginning Cash:	\$	127,372			
Revenues:					
REET 1	\$	99,035	\$ 91,667	\$ 7,368	8.04%
Interfund Loan Repayment (307)	\$	125,000	125,000	0	
Misc. - Invest. & Interfund Interest		75	50	25	
Total Revenues	\$	224,110	\$ 216,717	\$ 7,393	3.41%
Expenses/Transfers/Loans:	\$	228,826	\$ 228,826	\$ -	\$ 228,826
Ending Cash:	\$	122,656			
Real Estate Excise Tax REET 2/112					
Beginning Cash:	\$	76,326			
Revenues:					
REET 2	\$	99,035	\$ 91,667	\$ 7,368	8.04%
Misc. - Invest. & Interfund Interest		11	17	(6)	
Total Revenues	\$	99,046	\$ 91,683	\$ 7,363	8.03%
Expenses/Transfers/Loans:	\$	174,145	\$ 174,145	\$ -	0.00%
Ending Cash:	\$				

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		2014	2014	\$	%
		Actual	Budget	Variance	Variance
					2014 Budget
					5th Budget Update
Ending Cash:	\$	1,227			
<u>TBD .2% Sales Tax Clearing/113</u>					
Beginning Cash:	\$	138,427			
Revenues:					
Payments From TBD (.2% Sales Tax)	\$	181,133	\$ 218,431	\$ (37,298)	\$ 447,573
Misc.		7	0	7	0
Total Revenues	\$	181,140	\$ 218,431	\$ (37,291)	\$ 447,573
Expenses/Transfers/Loans:	\$	319,567	\$ 319,567	\$ -	\$ 586,000
Ending Cash:	\$	-			
<u>Hotel Motel Tax/198</u>					
Beginning Cash:	\$	16,928			
Revenues:					
State Revenues/Other	\$	15,632	\$ 25,750	(\$10,118)	-39.29% \$ 61,800
Misc. - Invest. & Interfund Interest		0	0	0	0
Total Revenues	\$	15,632	\$ 25,750	(\$10,118)	-39.29% \$ 61,800
Expenses:	\$	9,625	\$ 33,150	\$ 23,525	\$ 68,700
Ending Cash:	\$	22,935			
<u>Street/Parks/Land Debt Service/214</u>					
Beginning Cash:	\$	2,054			
Revenues:					
Transfers In	\$	167,993	\$ 167,993	\$ -	0.00% \$ 167,993
Misc. - Invest. & Interfund Interest		0	0	0	0
Total Revenues	\$	167,993	\$ 167,993	\$ -	0.00% \$ 167,993
Expenses:	\$	16,310	\$ 16,310	\$ -	0.00% \$ 167,993
Ending Cash:	\$	153,737			
<u>LaBounty LID 2006-1 Bond Debt Service/215</u>					
Beginning Cash:	\$	21,508			
Revenues:					
Transfers In	\$	-	\$ -	\$ -	\$ 2,500
LID Interest/Principal/Penalties		0	0	0	43,717
Misc. - Invest. & Interfund Interest		8	0	8	0
Total Revenues	\$	8	\$ -	\$ 8	\$ 46,217
Expenses:	\$	-	\$ -	\$ -	\$ 46,217
Ending Cash:	\$	21,516			
<u>LaBounty LID 2006-1 Bond Guarantee/216</u>					
Beginning Cash:	\$	32,940			
Revenues:					
Transfers In	\$	-	\$ -		\$ -
Misc. - Invest. & Interfund Interest		14	0	14	0
Total Revenues	\$	14	\$ -	\$ 14	\$ -
Expenses:	\$	-	\$ -	\$ -	\$ 2,500

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		2014	2014	\$	%
		Actual	Budget	Variance	Variance
					2014 Budget
					5th Budget Update
Ending Cash:	\$	32,954			
<u>LaBounty GO Bond Debt Service/217</u>					
Beginning Cash:	\$	91			
Revenues:					
Transfers In	\$	26,720	\$ 26,720	\$ -	\$ 26,720
Misc. - Invest. & Interfund Interest		0	0	0	0
Total Revenues	\$	26,720	\$ 26,720	\$ -	\$ 26,720
Expenses:					
	\$	13,360	\$ 13,360	\$ -	\$ 26,720
Ending Cash:	\$	13,451			
<u>2010 GO Bond Debt Service/218</u>					
Beginning Cash:	\$	90			
Revenues:					
Federal BAB Subsidy - 35% of Interest	\$	38,496	\$ 41,483	(2,987)	\$ 82,965
Transfers In		416,234	416,234	0	416,234
Misc. - Invest. & Interfund Interest		10	0	10	0
Total Revenues	\$	454,740	\$ 457,717	\$ (2,977)	\$ 499,199
Expenses:					
	\$	652	\$ 652	\$ -	\$ 497,743
Ending Cash:	\$	454,178			
<u>2011 GO Bond Debt Service/219</u>					
Beginning Cash:	\$	1,329			
Revenues:					
Transfers In	\$	161,938	161,938	0	\$ 161,938
Misc. - Invest. & Interfund Interest		0	0	0	0
Total Revenues	\$	161,938	\$ 161,938	\$ -	\$ 161,938
Expenses:					
	\$	-	\$ 299	\$ 299	\$ 161,938
Ending Cash:	\$	163,267			
<u>2013 Library GO Bond Debt Service/220</u>					
Beginning Cash:	\$	-			
Revenues:					
Property Tax	\$	28,744	\$ 30,358	(\$1,614)	-5.32% \$ 60,715
Transfers In		125,857	125,857	0	125,857
Misc. - Invest. & Interfund Interest		0	0	0	0
Total Revenues	\$	154,601	\$ 156,215	\$ (1,614)	-1.03% \$ 186,572
Expenses:					
	\$	93,036	\$ 93,036	\$ -	\$ 186,072
Ending Cash:	\$	61,565			
<u>Library Construction/307</u>					
Beginning Cash:	\$	1,120,616			
Revenues:					
Grants	\$	109,039	\$ 109,039	\$ -	\$ 155,198
Donations		735,363	854,038	(118,675)	3,039,947
Misc. - Invest. & Interfund Interest		195	-	195	0
Total Revenues	\$	844,597	\$ 963,077	(\$118,480)	\$ 3,195,145

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	Actual	Budget	Variance	Variance	5th Budget Update
Expenses:	\$ 1,970,117	\$ 1,945,004	(\$25,113)	-1.29%	\$ 4,276,767
Ending Cash:	(\$4,904)				
<u>Main St. - 3rd to Church Constr./308</u>					
Beginning Cash:	\$ -				
Revenues:					
Transfers In/Interfund Loans	\$ 66,000	\$ 66,000	\$ -		\$ 66,000
Misc. - Invest. & Interfund Interest	0	-	0		0
Total Revenues	\$ 66,000	\$ 66,000	\$ 0		\$ 66,000
Expenses:	\$ 26,704	\$ 58,000	\$ 31,296	53.96%	\$ 66,000
Ending Cash:	\$ 39,296				
<u>Church Road Construction/346</u>					
Beginning Cash:	\$ 6,206				
Revenues:					
Transfers In	\$ 419,567	\$ 419,567	\$ -		\$ 596,000
Grants	48,259	48,259	0		2,873,260
Interfund Loans	250,000	250,000	0		250,000
Other	0	0	0		75,000
Misc. - Invest. & Interfund Interest	0	0	0		0
Total Revenues	\$ 717,826	\$ 717,826	\$ -	0.00%	\$ 3,794,260
Expenses:	\$ 183,047	\$ 185,585	\$ 2,538	1.37%	\$ 3,800,466
Ending Cash:	\$ 540,985				
<u>Main & LaBounty Roundabout Construction/347</u>					
Beginning Cash:	\$ -				
Revenues:					
Transfers In	\$ 50,000	\$ 50,000	\$ -		\$ 50,000
Misc. - Invest. & Interfund Interest	0	0	0		0
Total Revenues	\$ 50,000	\$ 50,000	\$ -	0.00%	\$ 50,000
Expenses:	\$ -	\$ 50,000	\$ 50,000	100.00%	\$ 50,000
Ending Cash:	\$ 50,000				
<u>Thornton Road Overpass/Underpass Construction/370</u>					
Beginning Cash:	\$ -				
Revenues:					
Transfers In	\$ 30,000	\$ 30,000	\$ -		\$ 30,000
Grants					20,000
Misc. - Invest. & Interfund Interest	0	0	0		0
Total Revenues	\$ 30,000	\$ 30,000	\$ -	0.00%	\$ 50,000
Expenses:	\$ -	\$ 50,000	\$ 50,000	100.00%	\$ 50,000
Ending Cash:	\$ 30,000				
<u>Public Safety Bldg Constr/375</u>					
Beginning Cash:	\$ 63,424				
Revenues:					

City of Ferndale	6/4/2014				
Budget Summary					
For the Month of May, 2014					
	<i>5 Months</i>	<i>5 Months</i>			
	<i>Through May 31,</i>	<i>Through May 31,</i>			12 Months
	2014	2014	\$	%	2014 Budget
	Actual	Budget	Variance	Variance	5th Budget Update
Misc. - Invest. & Interfund Interest	0	-	-		\$ -
Total Revenues	\$ -	\$ -	\$ -		\$ -
Expenses:	\$ 55,233	\$ 50,000	(\$5,233)	-10.47%	\$ 50,000
Ending Cash:	\$ 8,191				
Water/401					
Beginning Cash:	\$ 2,339,906				
Revenues:					
Connection Fees	\$ 140,493	\$ 239,747	(\$99,254)	-41.40%	\$ 575,392
Connection Fees - Utility Billings	16,311	10,208	6,103	59.78%	24,500
Rate Revenue	826,063	744,187	81,876	11.00%	1,916,527
Fees & Other Revenue	62,281	66,011	(3,730)	-5.65%	170,000
Cargill	1,667	1,667	0	0.02%	4,000
Other/Transfers In/State Loans & Grants/Interfund Loans	265	0	265		1,000,000
Misc. - Invest. & Interfund Interest	1,340	708	632	89.18%	1,700
Total Revenues	\$ 1,048,420	\$ 1,062,528	(\$14,108)	-1.33%	\$ 3,692,119
Expenses/Transfers/Interfund Loans:					
Administration					
Salary/Benefits/Payroll Taxes	\$ 43,449	\$ 56,672	\$ 13,223	23.33%	\$ 138,788
B&O/COF Utility Tax	54,458	38,375	(16,083)	-41.91%	115,124
Cent. Svcs, Computer/Equip.Rent Non-Labor	65,327	64,537	(790)	-1.22%	154,888
Other Non-Labor	17,279	22,319	5,040	22.58%	66,957
Administration	\$ 180,513	\$ 181,902	\$ 1,389	0.76%	\$ 475,757
Maintenance					
Salary/Benefits/Payroll Taxes	\$ 110,400	\$ 123,769	\$ 13,369	10.80%	\$ 303,108
Non-Labor	14,529	36,208	21,679	59.87%	99,400
Maintenance	\$ 124,929	\$ 159,977	\$ 35,048	21.91%	\$ 402,508
Operations					
Salary/Benefits/Payroll Taxes	\$ 79,428	\$ 89,152	\$ 9,724	10.91%	\$ 218,331
PSE Electricity Non-Labor	40,860	45,000	4,140	9.20%	135,000
Other Non-Labor	36,670	81,167	44,497	54.82%	243,500
Operations	\$ 156,958	\$ 215,318	\$ 58,360	27.10%	\$ 596,831
Capital	\$ 186,323	\$ 195,375	\$ 9,052	4.63%	\$ 2,855,000
Transfers/Loans/Misc	\$ 500,895	\$ 500,895	\$ -	0.00%	\$ 500,895
Total Expenses/Transfers/Interfund Loans	\$ 1,149,618	\$ 1,253,468	\$ 103,850	8.29%	\$ 4,830,991
Water 401 Total Expenses Summary:	\$ 233,277	\$ 269,593	\$36,316	13.47%	\$ 660,227
Salary/Benefits/Payroll Taxes	\$ 229,123	\$ 287,605	\$ 58,482	20.33%	\$ 814,869
Non-Labor	\$ 186,323	\$ 195,375	\$ 9,052	4.63%	\$ 2,855,000
Capital	\$ 500,895	\$ 500,895	\$ -	0.00%	\$ 500,895
Transfers	\$ -	\$ -			
Other Non-Budgeted Items	\$ 2,238,708				\$ 1,201,034
Ending Cash:					

City of Ferndale	6/4/2014				
Budget Summary					
For the Month of May, 2014					
	<i>5 Months</i>	<i>5 Months</i>			
	Through May 31,	Through May 31,			12 Months
	2014	2014	\$	%	2014 Budget
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Variance</u>	5th Budget Update
Sewer/402					
Beginning Cash:	\$ 1,496,028				
Revenues:					
Connection Fees	\$ 190,660	\$ 280,003	(\$89,343)	-31.91%	\$ 672,006
Connection Fees - Utility Billings	23,595	15,833	7,762	49.02%	38,000
Rate Revenue	1,149,154	1,116,626	32,528	2.91%	2,445,524
Fees & Other Revenue	4,190	3,834	356	9.28%	9,202
Leachate Revenue	396	0	396		0
Cargill	1,667	1,667	0	0.02%	4,000
Other/Transfers In/State Loans & Grants/Interfund Loans/Bond Proceeds	11,391	10,000	1,391	13.91%	8,000,000
Misc. - Invest. & Interfund Interest	697	833	(136)		2,000
Total Revenues	\$ 1,381,750	\$ 1,428,796	(\$47,046)	-3.29%	\$ 11,170,732
Expenses/Transfers/Interfund Loans:					
Administration					
Salary/Benefits/Payroll Taxes	\$ 34,793	\$ 43,995	\$ 9,202	20.92%	\$ 107,743
B&O/COF Utility Tax	39,208	\$ 20,625	(18,583)	-90.10%	61,875
Cent. Svcs, Computer/Equip.Rent Non-Labor	42,833	41,833	(1,000)	-2.39%	100,400
Other Non-Labor	12,856	17,875	5,019	28.08%	53,625
Administration	\$ 129,690	\$ 124,328	(\$5,362)	-4.31%	\$ 335,678
Maintenance					
Salary/Benefits/Payroll Taxes	\$ 80,810	\$ 67,538	(\$13,272)	-19.65%	\$ 165,399
Non-Labor	17,841	12,733	(5,108)	-40.11%	38,200
Maintenance	\$ 98,651	\$ 80,271	(\$18,380)	-22.90%	\$ 203,599
Operations					
Salary/Benefits/Payroll Taxes	\$ 79,428	\$ 87,518	\$ 8,090	9.24%	\$ 214,331
PSE Electricity Non-Labor	61,030	70,000	8,970	12.81%	210,000
Sludge Removal Non-Labor	7,710	5,500	(2,210)	-40.18%	162,500
Other Non-Labor	74,813	77,392	2,579	3.33%	232,175
Operations	\$ 222,981	\$ 240,410	\$ 17,429	7.25%	\$ 819,006
Capital	\$ 194,407	\$ 195,270	\$ 863	0.44%	\$ 4,000,000
Transfers/Debt Service/Interfund Loans/Misc	\$ 1,236,553	\$ 1,236,553	\$ -	0.00%	\$ 2,386,853
Total Expenses/Transfers/Interfund Loans	\$ 1,882,282	\$ 1,876,833	(\$5,449)	-0.29%	\$ 7,745,136
Sewer 402 Total Expenses Summary:	\$ 195,031	\$ 199,051	\$ 4,020	2.02%	\$ 487,473
Salary/Benefits/Payroll Taxes	\$ 256,291	\$ 245,958	(\$10,333)	-4.20%	\$ 870,810
Non-Labor	\$ 194,407	\$ 195,270	\$ 863	0.44%	\$ 4,000,000
Capital	\$ 1,236,553	\$ 1,236,553	\$ -	0.00%	\$ 2,386,853
Transfers					
Other Non-Budgeted Items	\$ 995,496				\$ 4,921,624
Ending Cash:					
95/96/05 Bond Redemption/403	\$ 2,564				
Beginning Cash:					
Revenues:	\$ 1,277,219	\$ 1,277,219	\$ -	0.00%	\$ 1,277,219
Transfers In / Other	372	0	372		0
Misc. - Invest. & Interfund Interest	\$ 1,277,591	\$ 1,277,219	\$ 372	0.03%	\$ 1,277,219
Total Revenues	\$ 163,859	\$ 163,860	\$ 1		\$ 1,277,236
Expenses:					
	\$ 1,116,296				

City of Ferndale	6/4/2014				
Budget Summary					
For the Month of May, 2014					
	<i>5 Months</i>	<i>5 Months</i>			12 Months
	Through May 31,	Through May 31,			2014 Budget
	2014	2014	\$	%	2014 Budget
	Actual	Budget	Variance	Variance	5th Budget Update
Ending Cash:					
95/96/05 Bond Reserve/404	\$ 847,034				
Beginning Cash:					
Revenues:	\$ 1,656	\$ 5,000	(\$3,344)	-66.88%	\$ 12,000
Misc. - Invest. & Interfund Interest	\$ 1,656	\$ 5,000	(\$3,344)		\$ 12,000
Total Revenues	\$ 1,656	\$ 3,122	\$ 1,466		\$ 12,000
Expenses:					
	\$ 847,034				
Ending Cash:					
Storm & Flood Control/407					
Beginning Cash:	\$ 216,048				
Revenues:					
Rate & Fee Revenue	\$ 362,395	\$ 352,500	\$ 9,895	2.81%	\$ 768,209
Mitigation Fees	19,629	35,417	(15,788)	-44.58%	85,000
Grants/Loans/Interfund Loans/Bond Proceeds/Transfers In/Misc	111,058	111,058	0		707,598
Misc. - Invest. & Interfund Interest	64	0	64		0
Total Revenues	\$ 493,146	\$ 498,975	(\$5,829)	-1.17%	\$ 1,560,807
Expenses/Transfers/Loan Debt Service					
Salary/Benefits/Payroll Taxes	\$ 102,484	\$ 115,489	\$ 13,005	11.26%	\$ 277,173
Cent. Svcs, B&O/COF Utility Tax, Computer/Equip.Rent Non-Labor	40,814	34,186	(6,628)	-19.39%	82,046
Non-Labor - Other	31,529	43,140	11,611	26.92%	129,421
Capital	24,665	21,053	(3,612)	-17.16%	822,250
Transfers/Debt Service/Loans	64,321	64,321	0		64,321
Expenses/Transfers/Loan Debt Service	\$ 263,813	\$ 278,189	\$ 14,376	5.17%	\$ 1,375,211
Ending Cash:	\$ 445,381				
Utility Loan Service/408					
Beginning Cash:	\$ 224,750				
Revenues:					
Transfers In	\$ 461,906	\$ 461,906	\$ -	0.00%	\$ 468,157
Misc. - Invest. & Interfund Interest	74	88	(14)	-15.43%	210
Total Revenues	\$ 461,980	\$ 461,994	(\$14)	0.00%	\$ 468,367
Expenses:	\$ 102,069	\$ 102,188	\$ 119	0.12%	\$ 468,157
Ending Cash:	\$ 584,661				
Storm Regional Pond CN/412					
Beginning Cash:	\$ 20,028				
Revenues:					
Grants/Loans	\$ 123,824	\$ 129,601	(\$5,777)		\$ 129,601
Interfund Loans/Transfers In	0	0	0		0
Misc.	1,348	0	1,348		
Misc. - Invest. & Interfund Interest	0	0	0		0
Total Revenues	\$ 125,172	\$ 129,601	(\$4,429)	-3.42%	\$ 129,601
Expenses:	\$ 110,754	\$ 110,754	\$ -	0.00%	\$ 149,629
Ending Cash:	\$ 34,446				

City of Ferndale	6/4/2014					
Budget Summary						
For the Month of May, 2014						
	<i>5 Months</i>	<i>5 Months</i>				
	<i>Through May 31,</i>	<i>Through May 31,</i>				12 Months
	2014	2014	\$	%		2014 Budget
	Actual	Budget	Variance	Variance		5th Budget Update
<u>Computer Repair/Replace/510</u>						
Beginning Cash:	\$ 27,139					
Revenues:						
Interfund Revenues	\$ 60,417	\$ 60,417	\$ 0	0.00%	\$ 145,000	
Misc. - Invest. & Interfund Interest	-	0	-		0	0
Total Revenues	\$ 60,417	\$ 60,417	\$ 0	0.00%	\$ 145,000	
Expenses:	\$ 49,729	\$ 49,729	\$ -	0.00%	\$ 162,341	
Ending Cash:	\$ 37,827					
<u>Equipment Maint./Replace/550</u>						
Beginning Cash:	\$ 44,631					
Revenues:						
Interfund Revenues	\$ 177,341	\$ 177,341	\$ 0	0.00%	\$ 425,618	
Other Revenues	0	0	0		0	0
Transfers In	0	0	0		0	0
Misc. - Invest. & Interfund Interest	0	0	-		0	0
Total Revenues	\$ 177,341	\$ 177,341	\$ 0	0.00%	\$ 425,618	
Expenses:						
Salary/Benefits/Payroll Taxes	\$ 67,914	\$ 37,928	(\$29,986)	-79.06%	\$ 91,028	
Cent. Svcs, Computer Rent Non-Labor	7,767	7,315	(452)	-6.17%	17,557	
Insurance Non-Labor	15,000	15,000	0		60,000	
Op Supplies / Parts Non-Labor	33,097	21,667	(11,430)	-52.76%	65,000	
Gas/Oil Non-Labor	41,989	41,667	(322)	-0.77%	125,000	
Contract R&M Non-Labor	10,958	5,000	(5,958)	-119.16%	15,000	
Other Non-Labor	11,997	13,208	1,211	9.17%	39,625	
Capital	26,516	26,516	0		0	
Total Expenses:	\$ 215,238	\$ 168,301	(\$46,937)	-27.89%	\$ 413,210	
Ending Cash:	\$ 6,734					
<u>Court Agency/650</u>						
Revenues:	\$ 84,925	\$ 93,750	\$ 8,825	9.41%	\$ 225,000	
Expenses:	\$ 84,925	\$ 93,750	\$ 8,825	9.41%	\$ 225,000	