

City of Ferndale	1/21/2016					
Budget Summary						
For the Month of December 2015						
		12 Months	12 Months			12 Months
		Through Dec 31,	Through Dec 31,			
		2015	2015	\$	%	2015 Budget
		Actual	Budget	Variance	Variance	10th Budget Update
Current Expense/001						
Beginning Cash:	\$	1,563,748				
Revenues:						
Taxes:						
Property Taxes	\$	2,448,196	\$ 2,389,087	\$ 59,109	2.47%	\$ 2,389,087
Sales Tax		1,729,613	1,645,860	83,753	5.09%	1,645,860
Quarterly Mitigation Payments		66,841	66,000	841	1.27%	66,000
Sales Tax - EMS		152,683	142,161	10,522	7.40%	142,161
Water/Sewer/Storm Utility Taxes		705,493	602,550	102,943	17.08%	602,550
Other Utility Taxes		891,781	943,428	(51,647)	-5.47%	943,428
Total Taxes	\$	5,994,607	\$ 5,789,086	\$ 205,521	3.55%	\$ 5,789,086
Licenses/Permits:						
Permits - Res./Com.	\$	289,347	\$ 366,300	(\$76,953)	-21.01%	\$ 366,300
Bus. Licenses/Franchise Fees/Cell Tower Rent/Gun Permits		314,207	315,180	(973)	-0.31%	315,180
Total Licenses/Permits	\$	603,554	\$ 681,480	(\$77,926)	-11.43%	\$ 681,480
Inter-govt	\$	261,684	\$ 196,206	\$ 65,478	33.37%	\$ 196,206
Charges For Services:						
Central Service Charges to Other Funds	\$	302,095	\$ 355,402	(\$53,307)	-15.00%	\$ 355,402
Devel Review Fees		236,566	148,300	88,266	59.52%	148,300
Res./Com. Fees		262,985	159,650	103,335	64.73%	159,650
Other Charges for Services		145,115	178,076	(32,961)	-18.51%	178,076
Total Charges For Services	\$	946,761	\$ 841,428	\$ 105,333	12.52%	\$ 841,428
Fines/Forfeit.	\$	163,584	\$ 207,440	(\$43,856)	-21.14%	\$ 207,440
Misc. - Res./Com. Deposits	\$	48,357	\$ -	\$ 48,357		\$ -
Misc. - Lummi Property Tax Equivalent		7,962	7,950	12		7,950
Misc. - Bank of the Pacific Rent		4,965	4,000	965		4,000
Misc. - Court Related		15,725	16,000	(275)		16,000
Misc. - DV Consultant Donations From Other Cities		29,622	22,875	6,747		22,875
Misc. - Other		63,565	51,730	11,835		51,730
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments		2,478	0	2,478		-
Total Misc.	\$	172,674	\$ 102,555	\$ 70,119	68.37%	\$ 102,555
Transfers In	\$	773,798	\$ 774,383	(\$585)	-0.08%	\$ 774,383
Interfund Loan Repayments	\$	250,000	\$ 250,000	\$ -		\$ 250,000
Total Revenues	\$	9,166,662	\$ 8,842,578	\$ 324,084	3.67%	\$ 8,842,578
Expenses:						
Council						
Salary/Benefits/Payroll Taxes	\$	53,072	\$ 52,686	(\$386)	-0.73%	\$ 52,686
Non-Labor		1,316	1,836	520	28.32%	1,836
Council	\$	54,388	\$ 54,522	\$ 134	0.25%	\$ 54,522
Court						
Salary/Benefits/Payroll Taxes	\$	183,098	\$ 183,353	\$ 255	0.14%	\$ 183,353
Non-Labor		177,705	196,100	18,395	9.38%	196,100
Court	\$	360,803	\$ 379,453	\$ 18,650	4.91%	\$ 379,453
Administration						
Salary/Benefits/Payroll Taxes	\$	182,554	\$ 227,351	\$ 44,797	19.70%	\$ 227,351
Non-Labor		8,162	19,000	10,838	57.04%	19,000
Administration	\$	190,716	\$ 246,351	\$ 55,635	22.58%	\$ 246,351
Clerk/Treasurer						
Salary/Benefits/Payroll Taxes	\$	366,529	\$ 380,221	\$ 13,692	3.60%	\$ 380,221
Non-Labor		47,122	39,000	(8,122)	-20.83%	39,000
Clerk/Treasurer	\$	413,651	\$ 419,221	\$ 5,570	1.33%	\$ 419,221
Legal Services	\$	61,008	\$ 120,000	\$ 58,992	49.16%	\$ 120,000
General Government						
Non-Labor - General	\$	289,562	\$ 313,958	\$ 24,396	7.77%	\$ 313,958
Non-Labor - Insurance/Deductibles		181,195	212,073	30,878	14.56%	212,073
Non-Labor - Audit		12,368	18,000	5,632		18,000
Capital		0	-	0		0
General Government	\$	483,125	\$ 544,031	\$ 60,906	11.20%	\$ 544,031
Law Enforcement						
Salary/Benefits/Payroll Taxes - Except O.T.	\$	2,277,557	\$ 2,294,038	\$ 16,481	0.72%	\$ 2,294,038
Overtime - General		107,768	100,000	(7,768)	-7.77%	100,000
Overtime - Stonegarden Grant		26,013	26,013	0		26,013
Overtime - Traffic Safety		5,738	5,738	0		5,738
Overtime - Special Events		10,862	10,862	0		10,862
Facilities		52,634	62,500	9,866	15.79%	62,500
Computer/Equip. Rent Non-Labor		332,194	305,636	(26,558)	-8.69%	305,636
Other Non-Labor		319,771	323,750	3,979	1.23%	323,750
Capital		0	0	-		-
Law Enforcement	\$	3,132,537	\$ 3,128,537	(\$4,000)	-0.13%	\$ 3,128,537
Fire District Contract	\$	1,478,113	\$ 1,478,113	\$ -		\$ 1,478,113
Detention						
Salary/Benefits/Payroll Taxes	\$	86,500	\$ 87,407	\$ 907	1.04%	\$ 87,407
Jail Contract Non-Labor		341,456	430,000	88,544	20.59%	430,000
Jail Contract Credits Non-Labor		(5,557)	-	5,557		0
Other Non-Labor		3,528	4,160	632	15.19%	4,160
Detention	\$	425,927	\$ 521,567	\$ 95,640	18.34%	\$ 521,567
Building Inspection						1

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	Through Dec 31,		Through Dec 31,		2015 Budget	
	2015	2015	\$	%	2015 Budget	
	Actual	Budget	Variance	Variance	10th Budget Update	
Salary/Benefits/Payroll Taxes	\$ 269,668	\$ 266,288	(\$3,380)	-1.27%	\$ 266,288	
Computer/Equip.Rent Non-Labor	17,200	16,068	(1,132)	-7.05%	16,068	
Other Non-Labor	6,334	15,800	9,466	59.91%	15,800	
Capital	0	0	-		0	
Building Inspection	\$ 293,202	\$ 298,156	\$ 4,954	1.66%	\$ 298,156	
Emergency Preparedness	\$ 129,168	\$ 122,380	(\$6,788)	-5.55%	\$ 122,380	
Clean Air	\$ 4,302	\$ 4,302	\$ -		\$ 4,302	
Engineering						
Salary/Benefits/Payroll Taxes	\$ 136,684	\$ 183,721	\$ 47,037	25.60%	\$ 183,721	
Computer/Equip.Rent Non-Labor	14,300	25,700	11,400	44.36%	25,700	
Non-Labor	203,431	40,000	(163,431)	-408.58%	40,000	
Engineering	\$ 354,415	\$ 249,421	(\$104,994)	-42.10%	\$ 249,421	
General Bldg. Maint.						
Salary/Benefits/Payroll Taxes	\$ 57,173	\$ 45,798	(\$11,375)	-24.84%	\$ 45,798	
Non-Labor	85,529	99,719	14,190	14.23%	99,719	
Capital	0	0	0		0	
General Bldg. Maint.	\$ 142,702	\$ 145,517	\$ 2,815	1.93%	\$ 145,517	
Parks						
Salary/Benefits/Payroll Taxes	\$ 293,408	\$ 283,953	(\$9,455)	-3.33%	\$ 283,953	
Computer/Equip.Rent Non-Labor	72,500	72,500	0	0.00%	72,500	
Building Maintenance Non-Labor	34,400	50,000	15,600	31.20%	50,000	
Other Non-Labor	26,348	92,920	66,572	71.64%	92,920	
Capital	5,303	4,900	(403)		4,900	
Parks	\$ 431,959	\$ 504,273	\$ 72,314	14.34%	\$ 504,273	
Mental/Physical Health	\$ 2,773	\$ 3,600	\$ 827		\$ 3,600	
Community Development Dept. 019						
Salary/Benefits/Payroll Taxes	\$ 361,400	\$ 362,713	\$ 1,313	0.36%	\$ 362,713	
Vehicle/Computer Rent Non-Labor	29,375	33,000	3,625	10.98%	33,000	
Other Non-Labor	139,331	103,500	(35,831)	-34.62%	103,500	
Capital	0	0	-		0	
Community Development Dept. 019	\$ 530,106	\$ 499,213	(\$30,893)	-6.19%	\$ 499,213	
Transfers/Interfund Loans	\$ 207,187	\$ 207,187	\$ -	0.00%	\$ 207,187	
Current Expense Fund No. 001 - Total Expenses	\$ 8,696,082	\$ 8,925,844	\$ 229,762	2.57%	\$ 8,925,844	
Cur. Exp. (General) Fund No. 001 Total Expenses Summary:						
Salary/Benefits/Payroll Taxes	\$ 4,418,024	\$ 4,510,142	\$ 92,118	2.04%	\$ 4,510,142	
Non-Labor - Other	\$ 4,272,755	\$ 4,410,802	\$ 138,047	3.13%	\$ 4,410,802	
Capital	\$ 5,303	\$ 4,900	(\$403)	-8.22%	\$ 4,900	
Other Non-Budgeted Items	\$ 24					
Ending Cash:	\$ 2,034,352				\$ 1,480,482	
LEOFF 1 Reserve/004						
Beginning Cash:	\$ 286,563					
Revenues:						
Transfers In/Interfund Loan Repayment (307)	\$ 146,160	\$ 100,000	\$ 46,160	46.16%	\$ 100,000	
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	3,135	656	2,479		656	
Total Revenues	\$ 149,295	\$ 100,656	\$ 48,639	48.32%	\$ 100,656	
Expenses:	\$ 57,085	\$ 124,697	\$ 67,612	54.22%	\$ 124,697	
Ending Cash:	\$ 378,773					
Solid Waste Tax/005						
Beginning Cash:	\$ 497,352					
Revenues:						
Solid Waste Tax	\$ 1,662,382	\$ 1,603,900	\$ 58,482	3.65%	\$ 1,603,900	
Solid Waste Tax - Recyclables	33,626	29,070	4,556	15.67%	29,070	
Transfer In From Fund 215	2,500	2,500	0		2,500	
Late Fees	0	0	0		0	
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	0	0		0	
Total Revenues	\$ 1,698,508	\$ 1,635,470	\$ 63,038	3.85%	\$ 1,635,470	
Expenses:	\$ 1,870,239	\$ 1,949,601	\$ 79,362		\$ 1,949,601	
Ending Cash:	\$ 325,621					
Pioneer Pavilion Com. Center Operating/007						
Beginning Cash:	\$ -					
Revenues:						
Rental Fees - COC	\$ 3,975	\$ 3,975	\$ -		\$ 3,975	
Rental Fees / Other	1,900	1,900	0		1,900	
Transfers In	21,000	21,000	0		21,000	
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	0	0		0	
Total Revenues	\$ 26,875	\$ 26,875	\$ -		\$ 26,875	
Expenses:	\$ 25,153	\$ 26,000	\$ 847		\$ 26,000	
Ending Cash:	\$ 1,722					
Street/101						
Beginning Cash:	\$ 36,760					
Revenues:						
Fuel Taxes	\$ 267,825	\$ 262,042	\$ 5,783	2.21%	\$ 262,042	
Encroachment Permits	16,350	16,480	(130)	-0.79%	16,480	
Transfers In	675,328	747,628	(72,300)	-9.67%	747,628	
Grants/Donations	25,346	20,000	5,346		20,000	
TBD .2% Sales Tax Payments	423,647	415,161	8,486		415,161	

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	Through Dec 31,	Through Dec 31,				12 Months
	2015	2015	\$	%		2015 Budget
	Actual	Budget	Variance	Variance		10th Budget Update
Misc	618	0	618			-
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	-	0	0			-
Total Revenues	\$ 1,409,114	\$ 1,461,311	\$ (52,197)	-3.57%		\$ 1,461,311
Expenses:						
Administration						
Salary/Benefits/Payroll Taxes	\$ 173,718	\$ 162,200	(\$11,518)	-7.10%	\$	162,200
Central Services, Computer/Equip. Rent Non-Labor	139,602	179,134	39,532	22.07%		179,134
Other Non-Labor	58,897	66,850	7,953	11.90%		66,850
Administration	\$ 372,217	\$ 408,184	\$ 35,967	8.81%	\$	408,184
Sidewalks						
Salary/Benefits/Payroll Taxes	\$ 5,774	\$ 19,000	\$ 13,226	69.61%	\$	19,000
Non-Labor	5,844	6,000	156	2.60%		6,000
Sidewalks	\$ 11,618	\$ 25,000	\$ 13,382	53.53%	\$	25,000
Roadway						
Salary/Benefits/Payroll Taxes	\$ 180,573	\$ 160,796	(\$19,777)	-12.30%	\$	160,796
Other Non-Labor	96,906	92,195	(4,711)	-5.11%		92,195
Roadway	\$ 277,479	\$ 252,991	(\$24,488)	-9.68%	\$	252,991
Street Lights	\$ 195,517	\$ 200,000	\$ 4,483	2.24%	\$	200,000
Traffic Control						
Salary/Benefits/Payroll Taxes	\$ 45,299	\$ 40,531	(\$4,768)	-11.76%	\$	40,531
Non-Labor	39,675	54,128	14,453	26.70%		54,128
Capital	0	0	-			0
Traffic Control	\$ 84,974	\$ 94,659	\$ 9,685	10.23%	\$	94,659
Snow & Ice						
Salary/Benefits/Payroll Taxes	\$ 823	\$ 40,200	\$ 39,377	97.95%	\$	40,200
Non-Labor	0	5,200	5,200			5,200
Snow & Ice	\$ 823	\$ 45,400	\$ 44,577	98.19%	\$	45,400
Street Cleaning						
Salary/Benefits/Payroll Taxes	\$ 21,518	\$ 22,799	\$ 1,281	5.62%	\$	22,799
Non-Labor	0	1,000	1,000	100.00%		1,000
Street Cleaning	\$ 21,518	\$ 23,799	\$ 2,281	9.58%	\$	23,799
Capital Projects	\$ 441,546	\$ 413,730	(\$27,816)		\$	413,730
Street Fund No. 101 - Total Expenses	\$ 1,405,692	\$ 1,463,763	\$ 58,072	3.97%	\$	1,463,763
Street 101 Total Expenses Summary:						
Salary/Benefits/Payroll Taxes	\$ 427,705	\$ 445,526	\$ 17,821	4.00%	\$	445,526
Non-Labor - Other	\$ 536,441	\$ 604,507	\$ 68,067	11.26%	\$	604,507
Capital	\$ 441,546	\$ 413,730	(\$27,816)	-6.72%	\$	413,730
Other Non-Budgeted Items						
Ending Cash:	\$ 40,182					
Park Mitigation/102						
Beginning Cash:	\$ 58,089					
Revenues:						
Fees	\$ 107,682	\$ 100,000	\$ 7,682	7.68%	\$	100,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	73	0	73			0
Total Revenues	\$ 107,755	\$ 100,000	\$ 7,755	7.76%	\$	100,000
Expenses/Transfers:	\$ 97,162	\$ 97,162	\$ -	0.00%	\$	97,162
Ending Cash:	\$ 68,682					
Traffic Mitigation/104						
Beginning Cash:	\$ 296,390					
Revenues:						
Fees	\$ 195,386	\$ 325,000	(\$129,614)	-39.88%	\$	325,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	441	0	441			0
Total Revenues	\$ 195,827	\$ 325,000	(\$129,173)	-39.75%	\$	325,000
Expenses/Transfers/Loans:	\$ 296,710	\$ 296,711	\$ 1		\$	296,711
Ending Cash:	\$ 195,507					
Criminal Justice/106						
Beginning Cash:	\$ 196					
Revenues:						
State Revenues/Grants/Interfund Loans/Other	\$ 15,840	\$ 14,206	\$ 1,634	11.50%	\$	14,206
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	0	0			0
Total Revenues	\$ 15,840	\$ 14,206	\$ 1,634	11.50%	\$	14,206
Expenses:	\$ 14,000	\$ 14,000	\$ -	0.00%	\$	14,000
Ending Cash:	\$ 2,036					
Local Criminal Justice/107						
Beginning Cash:	\$ 959					
Revenues:						
State Revenues	\$ 211,114	\$ 199,157	\$ 11,957	6.00%	\$	199,157
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	0	0			0
Total Revenues	\$ 211,114	\$ 199,157	\$ 11,957	6.00%	\$	199,157
Expenses/Transfers:	\$ 200,000	\$ 200,000	\$ -	0.00%	\$	200,000
Ending Cash:	\$ 12,073					
Hotel Motel Tax/198						
Beginning Cash:	\$ 5,924					
Revenues:						

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		Actual	Budget	Variance	Variance	10th Budget Update
State Revenues/Other	\$	60,528	\$ 51,000	\$ 9,528	18.68%	\$ 51,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments		0	0	0		0
Total Revenues	\$	60,528	\$ 51,000	\$ 9,528	18.68%	\$ 51,000
Expenses:	\$	47,680	\$ 53,300	\$ 5,620		\$ 53,300
Ending Cash:	\$	18,772				
<u>Street/Parks/Land Debt Service/214</u>						
Beginning Cash:	\$	2,056				
Revenues:						
Transfers In	\$	149,098	\$ 149,098	\$ -	0.00%	\$ 149,098
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments		52	0	52		0
Total Revenues	\$	149,150	\$ 149,098	\$ 52	0.03%	\$ 149,098
Expenses:	\$	148,232	\$ 149,098	\$ 866	0.58%	\$ 149,098
Ending Cash:	\$	2,974				
<u>LaBounty LID 2006-1 Bond Debt Service/215</u>						
Beginning Cash:	\$	8,353				
Revenues:						
Transfers In	\$	2,500	\$ 2,500	\$ -		\$ 2,500
LID Interest/Principal/Penalties		49,635	49,651	(16)		49,651
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments		28	0	28		0
Total Revenues	\$	52,163	\$ 52,151	\$ 12		\$ 52,151
Expenses:	\$	58,941	\$ 58,941	\$ -		\$ 58,941
Ending Cash:	\$	1,575				
<u>LaBounty LID 2006-1 Bond Guarantee/216</u>						
Beginning Cash:	\$	30,467				
Revenues:						
Transfers In	\$	-	\$ -			\$ -
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments		45	0	45		0
Total Revenues	\$	45	\$ -	\$ 45		\$ -
Expenses:	\$	2,500	\$ 2,500	\$ -		\$ 2,500
Ending Cash:	\$	28,012				
<u>LaBounty GO Bond Debt Service/217</u>						
Beginning Cash:	\$	91				
Revenues:						
Transfers In	\$	26,720	\$ 26,720	\$ -		\$ 26,720
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments		2	0	2		0
Total Revenues	\$	26,722	\$ 26,720	\$ 2		\$ 26,720
Expenses:	\$	26,720	\$ 26,720	\$ -		\$ 26,720
Ending Cash:	\$	93				
<u>2010 GO Bond Debt Service/218</u>						
Beginning Cash:	\$	90				
Revenues:						
Federal BAB Subsidy - 35% of Interest	\$	74,474	\$ 74,435	\$ 39		\$ 74,435
Transfers In		425,003	425,002	1		425,002
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments		286	285	1		285
Total Revenues	\$	499,763	\$ 499,722	\$ 41		\$ 499,722
Expenses:	\$	499,748	\$ 499,748	\$ -		\$ 499,748
Ending Cash:	\$	105				
<u>2011 GO Bond Debt Service/219</u>						
Beginning Cash:	\$	1,930				
Revenues:						
Transfers In	\$	159,738	\$ 159,737	\$ 1		\$ 159,737
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments		98	0	98		0
Total Revenues	\$	159,836	\$ 159,737	\$ 99		\$ 159,737
Expenses:	\$	159,616	\$ 159,737	\$ 121		\$ 159,737
Ending Cash:	\$	2,150				
<u>2013 Library GO Bond Debt Service/220</u>						
Beginning Cash:	\$	2,292				
Revenues:						
Property Tax	\$	63,421	\$ 63,910	(\$489)	-0.77%	\$ 63,910
Transfers In		122,162	122,162	0		122,162
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments		27	0	27		0
Total Revenues	\$	185,610	\$ 186,072	(\$462)	-0.25%	\$ 186,072
Expenses:	\$	186,072	\$ 186,072	\$ -		\$ 186,072
Ending Cash:	\$	1,830				
<u>Real Estate Excise Tax REET 1/301</u>						
Beginning Cash:	\$	119,677				
Revenues:						
REET 1	\$	265,463	\$ 225,000	\$ 40,463	17.98%	\$ 225,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments		70	129	(59)		129
Total Revenues	\$	265,533	\$ 225,129	\$ 40,404	17.95%	\$ 225,129

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Expenses/Transfers/Loans:	\$	305,246	\$ 305,246	\$ -		\$ 305,246
Ending Cash:	\$	79,964				
Real Estate Excise Tax REET 2/302						
Beginning Cash:	\$	53,156				
Revenues:						
REET 2	\$	264,415	\$ 225,000	\$ 39,415	17.52%	\$ 225,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments		220	47	173		47
Transfers In		50,000				
Total Revenues	\$	314,635	\$ 225,047	\$ 39,588	17.59%	\$ 225,047
Expenses/Transfers/Loans:	\$	91,300	\$ 91,300	\$ -	0.00%	\$ 91,300
Ending Cash:	\$	276,491				
Pioneer Pavilion Construction/305						
Beginning Cash:	\$	33,814				
Revenues:						
Transfers In	\$	185,166	\$ 188,527	(\$3,361)		\$ 188,527
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments		0	0	0		0
Total Revenues	\$	185,166	\$ 188,527	(\$3,361)		\$ 188,527
Expenses/Transfers/Loans:	\$	218,980	\$ 222,341	\$ 3,361	1.51%	\$ 222,341
Ending Cash:	\$	0				
Star Park Constr./309						
Beginning Cash:	\$	23,037				
Revenues:						
Donations	\$	14,245	\$ 6,985	\$ 7,260		\$ 6,985
Transfers In/Interfund Loans		50,000	50,000	0		50,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments		110	100	10		100
Total Revenues	\$	64,355	\$ 57,085	\$ 7,270		\$ 57,085
Expenses:	\$	950	\$ 950	\$ -		\$ 950
Ending Cash:	\$	86,442				
Church Road Construction/346						
Beginning Cash:	\$	13,598				
Revenues:						
Transfers In	\$	-	\$ -	\$ -		\$ -
Grants		745,379	885,154	(139,775)		885,154
Interfund Loans		175,000	675,000	(500,000)		675,000
Other		0	0	0		0
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments		0	0	0		0
Total Revenues	\$	920,379	\$ 1,560,154	(\$639,775)	-41.01%	\$ 1,560,154
Expenses:	\$	920,872	\$ 1,573,752	\$ 652,880	41.49%	\$ 1,573,752
Ending Cash:	\$	13,105				
Main & LaBounty + Walgreens Roundabouts Construction/347						
Beginning Cash:	\$	50,010				
Revenues:						
Transfers In	\$	290,000	\$ 290,000	\$ -		\$ 290,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments		238	0	238		0
Total Revenues	\$	290,238	\$ 290,000	\$ 238		\$ 290,000
Expenses:	\$	111,985	\$ 340,000	\$ 228,015	67.06%	\$ 340,000
Ending Cash:	\$	228,263				
Thornton Road Overpass Construction/370						
Beginning Cash:	\$	211,250				
Revenues:						
Transfers In	\$	-	\$ -	\$ -		\$ -
Grants		25,329	0	25,329		0
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments		287	0	287		0
Total Revenues	\$	25,616	\$ -	\$ 25,616		\$ -
Expenses:	\$	89,900	\$ 90,000	\$ 100		\$ 90,000
Ending Cash:	\$	146,966				
Water/401						
Beginning Cash:	\$	298,305				
Revenues:						
Connection Fees	\$	610,077	\$ 606,627	\$ 3,450	0.57%	\$ 606,627
Connection Fees - Utility Billings		19,157	35,000	(15,843)	-45.27%	35,000
Rate Revenue		2,024,226	1,988,082	36,144	1.82%	1,988,082
Fees & Other Revenue		174,109	165,000	9,109	5.52%	165,000
Other/Transfers In/State Loans & Grants/Interfund Loans		54,609	750,000	(695,391)		750,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments		487	2,538	(2,051)	-80.81%	2,538
Total Revenues	\$	2,882,665	\$ 3,547,247	(\$664,582)	-18.74%	\$ 3,547,247
Expenses/Transfers/Interfund Loans:						
Administration						
Salary/Benefits/Payroll Taxes	\$	129,784	\$ 126,956	(\$2,828)	-2.23%	\$ 126,956
B&O/COF Utility Tax		204,450	240,656	36,206	15.04%	240,656

City of Ferndale	1/21/2016					
Budget Summary						
For the Month of December 2015						
		12 Months	12 Months			
		Through Dec 31,	Through Dec 31,			12 Months
		2015	2015	\$	%	2015 Budget
		Actual	Budget	Variance	Variance	10th Budget Update
Cent. Svcs, Computer/Equip.Rent Non-Labor		177,116	154,888	(22,228)	-14.35%	154,888
Other Non-Labor		43,816	66,957	23,141	34.56%	66,957
Administration	\$	555,166	\$ 589,457	\$ 34,291	5.82%	\$ 589,457
Maintenance						
Salary/Benefits/Payroll Taxes	\$	274,418	\$ 313,631	\$ 39,213	12.50%	\$ 313,631
Non-Labor		98,059	99,400	1,341	1.35%	99,400
Maintenance	\$	372,477	\$ 413,031	\$ 40,554	9.82%	\$ 413,031
Operations						
Salary/Benefits/Payroll Taxes	\$	200,192	\$ 214,119	\$ 13,927	6.50%	\$ 214,119
PSE Electricity Non-Labor		136,691	135,000	(1,691)	-1.25%	135,000
Other Non-Labor		192,281	307,000	114,719	37.37%	307,000
Operations	\$	529,164	\$ 656,119	\$ 126,955	19.35%	\$ 656,119
Capital	\$	241,724	\$ 1,107,000	\$ 865,276	78.16%	\$ 1,107,000
Transfers/Loans/Misc	\$	505,374	\$ 505,374	\$ -		\$ 505,374
Total Expenses/Transfers/Interfund Loans	\$	2,203,905	\$ 3,270,981	\$ 1,067,075	32.62%	\$ 3,270,981
Water 401 Total Expenses Summary:						
Salary/Benefits/Payroll Taxes	\$	604,394	\$ 654,707	\$ 50,312	7.68%	\$ 654,706
Non-Labor	\$	852,413	\$ 1,003,900	\$ 151,487	15.09%	\$ 1,003,901
Capital	\$	241,724	\$ 1,107,000	\$ 865,276	78.16%	\$ 1,107,000
Transfers	\$	505,374	\$ 505,374	\$ -	0.00%	\$ 505,374
Other Non-Budgeted Items	\$	-	\$ -			
Ending Cash:	\$	977,065				\$ 574,571
Sewer/402						
Beginning Cash:	\$	8,828,073				
Revenues:						
Connection Fees	\$	816,658	\$ 715,463	\$ 101,195	14.14%	\$ 715,463
Connection Fees - Utility Billings		27,614	49,000	(21,386)	-43.65%	49,000
Rate Revenue		2,520,935	2,584,476	(63,541)	-2.46%	2,584,476
Fees & Other Revenue		9,500	9,512	(12)	-0.13%	9,512
Leachate Revenue		1,505	0	1,505		0
Other/Transfers In/State Loans & Grants/Interfund Loans/Bond Proceeds		282,848	217,546	65,302	30.02%	217,546
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments		65,101	28,600	36,501		28,600
Total Revenues	\$	3,724,161	\$ 3,604,597	\$ 119,564	3.32%	\$ 3,604,597
Expenses/Transfers/Interfund Loans:						
Administration						
Salary/Benefits/Payroll Taxes	\$	111,513	\$ 127,132	\$ 15,619	12.29%	\$ 127,132
B&O/COF Utility Tax		157,533	194,632	37,099	19.06%	194,632
Cent. Svcs, Computer/Equip.Rent Non-Labor		138,512	100,400	(38,112)	-37.96%	100,400
Other Non-Labor		27,383	41,590	14,207	34.16%	41,590
Administration	\$	434,941	\$ 475,789	\$ 40,848	8.59%	\$ 475,789
Maintenance						
Salary/Benefits/Payroll Taxes	\$	203,121	\$ 169,747	(\$33,374)	-19.66%	\$ 169,747
Non-Labor		124,345	38,200	(86,145)	-225.51%	38,200
Maintenance	\$	327,466	\$ 207,947	(\$119,519)	-57.48%	\$ 207,947
Operations						
Salary/Benefits/Payroll Taxes	\$	200,194	\$ 214,119	\$ 13,925	6.50%	\$ 214,119
PSE Electricity Non-Labor		206,008	210,000	3,992	1.90%	210,000
Sludge Removal Non-Labor		116,185	162,500	46,315	28.50%	162,500
Other Non-Labor		136,874	239,175	102,301	42.77%	239,175
Operations	\$	659,261	\$ 825,794	\$ 166,533	20.17%	\$ 825,794
Capital	\$	2,106,925	\$ 3,745,950	\$ 1,639,025	43.75%	\$ 3,745,950
Transfers/Debt Service/Interfund Loans/Misc	\$	2,372,194	\$ 2,872,173	\$ 499,979	17.41%	\$ 2,872,173
Total Expenses/Transfers/Interfund Loans	\$	5,900,787	\$ 8,127,653	\$ 2,226,866	27.40%	\$ 8,127,653
Sewer 402 Total Expenses Summary:						
Salary/Benefits/Payroll Taxes	\$	514,828	\$ 523,033	\$ 8,205	1.57%	\$ 523,033
Non-Labor	\$	906,840	\$ 986,497	\$ 79,657	8.07%	\$ 986,497
Capital	\$	2,106,925	\$ 3,745,950	\$ 1,639,025	43.75%	\$ 3,745,950
Transfers	\$	2,372,194	\$ 2,872,173	\$ 499,979		\$ 2,872,173
Other Non-Budgeted Items	\$	-	\$ -			
Ending Cash:	\$	6,651,447				\$ 4,305,017
95/96/05 Bond Redemption/403						
Beginning Cash:	\$	3,390				
Revenues:						
Transfers In / Other	\$	1,962,831	\$ 1,962,831	\$ -	0.00%	\$ 1,962,831
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments		1,562	0	1,562		0
Total Revenues	\$	1,964,393	\$ 1,962,831	\$ 1,562	0.08%	\$ 1,962,831
Expenses:	\$	1,963,818	\$ 1,963,893	\$ 75		\$ 1,963,893
Ending Cash:	\$	3,965				
95/96/05 Bond Reserve/404						
Beginning Cash:	\$	1,482,300				
Revenues:						
Transfers In	\$	21	\$ -	\$ 21		\$ -

City of Ferndale	1/21/2016					
Budget Summary						
For the Month of December 2015						
	12 Months	12 Months				
	Through Dec 31,	Through Dec 31,				12 Months
	2015	2015	\$	%		2015 Budget
	Actual	Budget	Variance	Variance		10th Budget Update
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	20,389	22,623	(2,234)			22,623
Total Revenues	\$ 20,410	\$ 22,623	(\$2,213)			\$ 22,623
Expenses:	\$ 20,410	\$ 22,623	\$ 2,213			\$ 22,623
Ending Cash:	\$ 1,482,300					
Storm & Flood Control/407						
Beginning Cash:	\$ 368,906					
Revenues:						
Rate & Fee Revenue	\$ 840,152	\$ 828,450	\$ 11,702	1.41%		\$ 828,450
Mitigation Fees	136,738	122,400	14,338	11.71%		122,400
Grants/Loans/Interfund Loans/Bond Proceeds/Transfers In/Misc	342,241	340,730	1,511			340,730
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	500	0	500			0
Total Revenues	\$ 1,319,631	\$ 1,291,580	\$ 28,051	2.17%		\$ 1,291,580
Expenses/Transfers/Loan Debt Service						
Salary/Benefits/Payroll Taxes	\$ 282,213	\$ 360,921	\$ 78,708	21.81%		\$ 360,921
Cent. Svcs, B&O/COF Utility Tax, Computer/Equip.Rent Non-Labor	140,866	120,046	(20,820)	-17.34%		120,046
Non-Labor - Other	133,782	129,421	(4,361)	-3.37%		129,421
Capital	537,737	677,000	139,263	20.57%		677,000
Transfers/Debt Service/Loans	102,798	102,798	0			102,798
Expenses/Transfers/Loan Debt Service	\$ 1,197,396	\$ 1,390,186	\$ 192,790	13.87%		\$ 1,390,186
Ending Cash:	\$ 491,141					
Utility Loan Service/408						
Beginning Cash:	\$ 215,413					
Revenues:						
Transfers In	\$ 951,088	\$ 951,087	\$ 1	0.00%		\$ 951,087
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	210	(210)	-100.00%		210
Total Revenues	\$ 951,088	\$ 951,297	(\$209)	-0.02%		\$ 951,297
Expenses:	\$ 1,159,989	\$ 1,161,087	\$ 1,098	0.09%		\$ 1,161,087
Ending Cash:	\$ 6,512					
Computer Repair/Replace/510						
Beginning Cash:	\$ 15,139					
Revenues:						
Interfund Revenues	\$ 138,425	\$ 149,350	(\$10,925)	-7.32%		\$ 149,350
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	-	0	-			0
Total Revenues	\$ 138,425	\$ 149,350	(\$10,925)	-7.32%		\$ 149,350
Expenses:	\$ 137,716	\$ 148,781	\$ 11,065	7.44%		\$ 148,781
Ending Cash:	\$ 15,848					
Equipment Maint./Replace/550						
Beginning Cash:	\$ 46,246					
Revenues:						
Interfund Revenues	\$ 625,569	\$ 684,987	(\$59,418)	-8.67%		\$ 684,987
Other Revenues	962	0	962			0
Transfers In	0	0	0			0
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	6	0	6			0
Total Revenues	\$ 626,537	\$ 684,987	(\$58,450)	-8.53%		\$ 684,987
Expenses:						
Salary/Benefits/Payroll Taxes	\$ 100,411	\$ 99,247	(\$1,164)	-1.17%		\$ 99,247
Cent. Svcs, Computer Rent Non-Labor	20,940	17,042	(3,898)	-22.87%		17,042
Insurance Non-Labor	60,000	60,000	0			60,000
Op Supplies / Parts Non-Labor	85,476	85,000	(476)	-0.56%		85,000
Gas/Oil Non-Labor	83,657	125,000	41,343	33.07%		125,000
Contract R&M Non-Labor	36,139	40,000	3,861	9.65%		40,000
Other Non-Labor	18,255	35,140	16,885	48.05%		35,140
Capital	223,747	226,000	2,253	1.00%		226,000
Total Expenses:	\$ 628,625	\$ 687,429	\$ 58,804	8.55%		\$ 687,429
Ending Cash:	\$ 44,158					
Court Agency/650						
Revenues:	\$ 164,239	\$ 225,000	\$ 60,761	27.00%		\$ 225,000
Expenses:	\$ 164,239	\$ 225,000	\$ 60,761	27.00%		\$ 225,000
All Funds:						
Salary/Benefits/Payroll Taxes	\$ 6,347,575	\$ 6,593,576	\$ 246,000	3.73%		\$ 6,593,575