

| City of Ferndale  |                     |                     |                  |                |                     |
|---|---------------------|---------------------|------------------|----------------|---------------------|
| Budget Summary  |                     |                     |                  |                |                     |
| For the Month of April 2018                                       |                     |                     |                  |                |                     |
|   | 4 Months            |                     | 4 Months         |                |                     |
|   | Through Apr. 30,    |                     | Through Apr. 30, |                | 12 Months           |
|   | 2018                | 2018                | \$               | %              | 2018 Budget         |
|   | Actual              | Budget              | Variance         | Variance       | 1st Budget Update   |
| <b>Current Expense/001</b>  |                     |                     |                  |                |                     |
| Beginning Cash:   | \$ 2,774,210        |                     |                  |                |                     |
| <b>Revenues:</b>  |                     |                     |                  |                |                     |
| <b>Taxes:</b>   |                     |                     |                  |                |                     |
| Property Taxes  | \$ 488,750          | \$ 488,570          | 180              | 0.04%          | \$ 1,300,280        |
| Sales Tax   | 711,539             | 642,788             | 68,751           | 10.70%         | 2,000,000           |
| Quarterly Mitigation Payments                                     | 16,326              | 15,270              | 1,056            | 6.91%          | 61,079              |
| Sales Tax - EMS   | 57,668              | 53,333              | 4,335            | 8.13%          | 160,000             |
| Water/Sewer/Storm Utility Taxes                                   | 218,835             | 245,850             | (27,015)         | -10.99%        | 750,000             |
| Other Utility Taxes   | 361,260             | 395,482             | (34,222)         | -8.65%         | 947,500             |
| <b>Total Taxes</b>  | <b>\$ 1,854,378</b> | <b>\$ 1,841,293</b> | <b>13,085</b>    | <b>0.71%</b>   | <b>\$ 5,218,859</b> |
| <b>Licenses/Permits:</b>  |                     |                     |                  |                |                     |
| Permits - Res./Com.   | \$ 177,780          | \$ 147,567          | 30,213           | 20.47%         | \$ 376,700          |
| Bus. Licenses/Franchise Fees/Cell Tower Rent/Gun Permits          | 394,689             | 345,500             | 49,189           | 14.24%         | 362,000             |
| <b>Total Licenses/Permits</b>                                     | <b>\$ 572,469</b>   | <b>\$ 493,067</b>   | <b>79,402</b>    | <b>16.10%</b>  | <b>\$ 738,700</b>   |
| <b>Inter-govt</b>   | <b>\$ 139,292</b>   | <b>\$ 64,118</b>    | <b>75,174</b>    | <b>117.24%</b> | <b>\$ 192,353</b>   |
| <b>Charges For Services:</b>                                      |                     |                     |                  |                |                     |
| Central Service Charges to Other Funds                            | \$ -                | \$ -                | 0                |                | \$ 378,741          |
| Devel Review Fees   | 49,062              | 79,986              | (30,924)         | -38.66%        | 250,000             |
| Res./Com. Fees  | 95,048              | 79,977              | 15,071           | 18.84%         | 221,930             |
| Other Charges for Services  | 27,564              | 49,233              | (21,669)         | -44.01%        | 169,700             |
| <b>Total Charges For Services</b>                                 | <b>\$ 171,674</b>   | <b>\$ 209,196</b>   | <b>(37,522)</b>  | <b>-17.94%</b> | <b>\$ 1,020,371</b> |
| <b>Fines/Forfeit.</b>   | <b>\$ 47,636</b>    | <b>\$47,900</b>     | <b>(264)</b>     | <b>-0.55%</b>  | <b>\$ 143,700</b>   |
| <b>Misc. - Res./Com. Deposits</b>                                 | <b>\$ -</b>         | <b>\$ -</b>         | <b>0</b>         |                | <b>\$ -</b>         |
| Misc. - Lummi Property Tax Equivalent                             | 3,713               | 3,975               | (262)            |                | 7,950               |
| Misc. - Court Related   | 8,153               | 5,433               | 2,719            | 50.05%         | 16,000              |
| Misc. - DV Consultant Donations From Other Cities                 | -                   | 0                   | 0                |                | 45,498              |
| Misc. - Other   | 30,239              | 31,033              | (795)            | -2.56%         | 82,000              |
| Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments | 4,851               | 833                 | 4,018            | 482.15%        | 2,500               |
| <b>Total Misc.</b>  | <b>\$ 46,956</b>    | <b>\$ 41,275</b>    | <b>5,681</b>     | <b>13.76%</b>  | <b>\$ 153,948</b>   |
| Transfers In  | \$ -                | \$182,622           | (182,622)        |                | \$ 1,075,674        |
| <b>Total Revenues</b>   | <b>\$ 2,832,405</b> | <b>\$ 2,879,470</b> | <b>(47,066)</b>  | <b>-1.63%</b>  | <b>\$ 8,543,605</b> |
| <b>Expenses:</b>  |                     |                     |                  |                |                     |
| <b>Council</b>  |                     |                     |                  |                |                     |
| Salary/Benefits/Payroll Taxes                                     | \$ 18,138           | \$ 18,712           | 574              | 3.07%          | \$ 56,135           |
| Non-Labor   | 2,395               | 1,709               | (686)            | -40.14%        | 4,100               |
| <b>Council</b>  | <b>\$ 20,533</b>    | <b>\$ 20,421</b>    | <b>(112)</b>     | <b>-0.55%</b>  | <b>\$ 60,235</b>    |
| <b>Court</b>  |                     |                     |                  |                |                     |
| Salary/Benefits/Payroll Taxes                                     | \$ 62,840           | \$ 64,607           | 1,767            | 2.74%          | \$ 193,821          |
| Non-Labor   | 56,356              | 65,894              | 9,537            | 14.47%         | 263,575             |
| <b>Court</b>  | <b>\$ 119,196</b>   | <b>\$ 130,501</b>   | <b>11,305</b>    | <b>8.66%</b>   | <b>\$ 457,396</b>   |
| <b>Executive</b>  |                     |                     |                  |                |                     |
| Salary/Benefits/Payroll Taxes                                     | \$ 86,730           | \$ 81,260           | (5,471)          | -6.73%         | \$ 235,979          |
| <b>Non-Labor - Controllable:</b>                                  |                     |                     |                  |                |                     |
| Office Supplies   | \$ 1,290            | \$67                | (1,223)          | -1825.10%      | \$ 200              |
| O & M Supplies  | 0                   | 0                   | 0                |                | 0                   |
| Minor Office Equipment  | 0                   | 0                   | 0                |                | 0                   |
| Professional Services   | 5,001               | 5,125               | 124              | 2.42%          | 20,500              |
| Cell Phone  | 414                 | 450                 | 37               | 8.11%          | 1,800               |
| Travel  | 804                 | 750                 | (54)             |                | 3,000               |
| Training  | 1,115               | 1,000               | (115)            | -11.50%        | 4,000               |

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| Budget Summary  |                     |                     |                  |                |                     |
| For the Month of April 2018                           |                     |                     |                  |                |                     |
|   | 4 Months            |                     | 4 Months         |                |                     |
|   | Through Apr. 30,    |                     | Through Apr. 30, |                | 12 Months           |
|   | 2018                | 2018                | \$               | %              | 2018 Budget         |
|   | Actual              | Budget              | Variance         | Variance       | 1st Budget Update   |
| Miscellaneous   | 1,644               | 1,167               | (477)            |                | 3,500               |
| <b>Subtotal Non-Labor - Controllable</b>              | <b>\$ 10,267</b>    | <b>\$ 8,559</b>     | <b>(1,708)</b>   | <b>-19.96%</b> | <b>\$ 33,000</b>    |
| <b>Non-Labor - Other:</b>                             |                     |                     |                  |                |                     |
| Computer Repair & Maintenance - Finance Administered  | \$ 754              | \$ 693              | (61)             | -8.83%         | \$ 2,081            |
| Equipment Repair & Maintenance - Finance Administered | 0                   | 1,046               | 1,046            |                | 6,365               |
| <b>Subtotal Non-Labor Other</b>                       | <b>\$ 754</b>       | <b>\$ 1,739</b>     | <b>985</b>       | <b>56.62%</b>  | <b>\$ 8,446</b>     |
| <b>Total Non-Labor</b>                                | <b>\$ 11,021</b>    | <b>\$ 10,298</b>    | <b>(723)</b>     | <b>-7.02%</b>  | <b>\$ 41,446</b>    |
| <b>Total Executive</b>                                | <b>\$ 97,752</b>    | <b>\$ 91,558</b>    | <b>(6,194)</b>   | <b>-6.77%</b>  | <b>\$ 277,425</b>   |
| <b>Administrative Services</b>                        |                     |                     |                  |                |                     |
| Salary/Benefits/Payroll Taxes                         | \$ 35,041           | \$ 35,041           | (0)              | 0.00%          | \$ 104,465          |
| Non-Labor   | 2,550               | 2,550               | (0)              | -0.01%         | \$ 8,300            |
| <b>Total Administrative</b>                           | <b>\$ 37,592</b>    | <b>\$ 37,591</b>    | <b>(1)</b>       | <b>0.00%</b>   | <b>\$ 112,765</b>   |
| <b>Finance</b>  |                     |                     |                  |                |                     |
| Salary/Benefits/Payroll Taxes                         | \$ 63,464           | \$ 62,451           | (1,013)          | -1.62%         | \$ 187,354          |
| Non-Labor   | 20,278              | 25,698              | 5,420            | 21.09%         | 63,990              |
| <b>Finance</b>  | <b>\$ 83,742</b>    | <b>\$ 88,149</b>    | <b>4,407</b>     | <b>5.00%</b>   | <b>\$ 251,344</b>   |
| <b>Communications</b>                                 |                     |                     |                  |                |                     |
| Salary/Benefits/Payroll Taxes                         | \$ 29,295           | \$ 29,295           | (0)              | 0.00%          | \$ 92,083           |
| Non-Labor   | 1,634               | 1,634               | (0)              | -0.02%         | \$ 3,400            |
|   | <b>\$ 30,930</b>    | <b>\$ 30,929</b>    | <b>(1)</b>       | <b>0.00%</b>   | <b>\$ 95,483</b>    |
| <b>Legal Services</b>                                 | <b>\$ 18,664</b>    | <b>\$ 26,375</b>    | <b>7,711</b>     | <b>29.24%</b>  | <b>\$ 105,500</b>   |
| <b>General Government</b>                             |                     |                     |                  |                |                     |
| Non-Labor - General                                   | \$ 111,534          | \$ 131,601          | 20,067           | 15.25%         | \$ 320,503          |
| Non-Labor - Insurance/Deductibles                     | 227,965             | 296,073             | 68,108           | 23.00%         | 210,000             |
| Non-Labor - Audit                                     | 0                   | 0                   | 0                |                | 33,400              |
| Capital   | 0                   | 0                   | 0                |                | 0                   |
| <b>General Government</b>                             | <b>\$ 339,499</b>   | <b>\$ 427,674</b>   | <b>88,175</b>    | <b>20.62%</b>  | <b>\$ 563,903</b>   |
| <b>Law Enforcement</b>                                |                     |                     |                  |                |                     |
| Salary/Benefits/Payroll Taxes - Except O.T.           | \$ 884,444          | \$ 916,851          | 32,407           | 3.53%          | \$ 2,810,554        |
| Overtime - General                                    | 28,582              | 48,229              | 19,647           | 40.74%         | 144,686             |
| Overtime - Stonegarden Grant                          | 15,049              | 0                   | (15,049)         |                | 0                   |
| Overtime - Traffic Safety                             | 1,560               | 0                   | (1,560)          |                | 0                   |
| Overtime - Special Events                             | 372                 | 0                   | (372)            |                | 0                   |
| Facilities - Other                                    | 21,122              | 15,227              | (5,895)          | -38.72%        | 60,906              |
| Computer/Equip. Rent Non-Labor                        | 23,813              | 10,472              | (13,341)         |                | 280,956             |
| Other Non-Labor                                       | 108,111             | 102,469             | (5,643)          | -5.51%         | 320,675             |
| Capital   | 0                   | 0                   | 0                |                | -                   |
| <b>Law Enforcement</b>                                | <b>\$ 1,083,053</b> | <b>\$ 1,093,248</b> | <b>10,195</b>    | <b>0.93%</b>   | <b>\$ 3,617,777</b> |
| <b>Detention</b>                                      |                     |                     |                  |                |                     |
| Salary/Benefits/Payroll Taxes                         | \$ 33,035           | \$ 31,980           | (1,055)          | -3.30%         | \$ 95,939           |
| Jail Contract Non-Labor                               | 29,920              | 92,308              | 62,388           | 67.59%         | 400,000             |
| Other Non-Labor                                       | 189                 | 941                 | 752              |                | 3,762               |
| <b>Detention</b>                                      | <b>\$ 63,143</b>    | <b>\$ 125,228</b>   | <b>62,085</b>    | <b>49.58%</b>  | <b>\$ 499,701</b>   |
| <b>Building Inspection</b>                            |                     |                     |                  |                |                     |
| Salary/Benefits/Payroll Taxes                         | \$ 128,191          | \$ 118,515          | (9,676)          | -8.16%         | \$ 362,800          |
| Computer/Equip. Rent Non-Labor                        | 5,246               | 6,240               | 994              | 15.93%         | 19,554              |
| Other Non-Labor                                       | 5,569               | 6,513               | 943              | 14.48%         | 16,850              |
| Capital   | 0                   | 0                   | 0                |                | 0                   |
| <b>Building Inspection</b>                            | <b>\$ 139,006</b>   | <b>\$ 131,267</b>   | <b>(7,739)</b>   | <b>-5.90%</b>  | <b>\$ 399,204</b>   |
| <b>Emergency Preparedness</b>                         | <b>\$ 63,366</b>    | <b>\$ 33,198</b>    | <b>(30,168)</b>  | <b>-90.87%</b> | <b>\$ 136,667</b>   |
| <b>Clean Air</b>                                      | <b>\$ 4,638</b>     | <b>\$ 4,638</b>     | <b>0</b>         | <b>0.00%</b>   | <b>\$ 4,638</b>     |
| <b>Engineering</b>                                    |                     |                     |                  |                |                     |
| Salary/Benefits/Payroll Taxes                         | \$ 144,383          | \$ 85,402           | (58,981)         | -69.06%        | \$ 256,206          |
| Computer/Equip. Rent Non-Labor                        | 472                 | 9,045               | 8,574            | 94.79%         | 27,369              |
| Non-Labor   | 12,684              | 25,585              | 12,901           | 50.43%         | 101,500             |
| <b>Engineering</b>                                    | <b>\$ 157,538</b>   | <b>\$ 120,032</b>   | <b>(37,506)</b>  | <b>-31.25%</b> | <b>\$ 385,075</b>   |
| <b>General Bldg. Maint.</b>                           |                     |                     |                  |                |                     |

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| For the Month of April 2018                                       |                     |                     |                  |                |                     |
|   | 4 Months            |                     | 4 Months         |                |                     |
|   | Through Apr. 30,    |                     | Through Apr. 30, |                | 12 Months           |
|   | 2018                | 2018                | \$               | %              | 2018 Budget         |
|   | Actual              | Budget              | Variance         | Variance       | 1st Budget Update   |
| Salary/Benefits/Payroll Taxes                                     | \$ 20,979           | \$14,464            | (6,515)          | -45.04%        | \$ 54,955           |
| Non-Labor   | 24,887              | 49,949              | 25,062           | 50.17%         | 183,396             |
| Capital   | 0                   | 0                   | 0                |                | 100,000             |
| <b>General Bldg. Maint.</b>                                       | <b>\$ 45,867</b>    | <b>\$ 64,413</b>    | <b>18,546</b>    | <b>28.79%</b>  | <b>\$ 238,351</b>   |
| <b>Parks</b>  |                     |                     |                  |                |                     |
| Salary/Benefits/Payroll Taxes                                     | \$ 101,565          | \$ 128,336          | 26,771           | 20.86%         | \$ 443,807          |
| Computer/Equip. Rent Non-Labor                                    | 236                 | 25,447              | 25,211           | 99.07%         | 76,900              |
| Building Maintenance Non-Labor                                    | 110                 | 300                 | 190              | 63.33%         | 1,000               |
| Other Non-Labor   | 26,592              | 37,625              | 11,033           | 29.32%         | 138,900             |
| Capital   | 765                 | 1,000               | 235              | 23.47%         | 10,000              |
| <b>Parks</b>  | <b>\$ 129,268</b>   | <b>\$ 192,708</b>   | <b>63,440</b>    | <b>32.92%</b>  | <b>\$ 670,607</b>   |
| <b>Mental/Physical Health</b>                                     | <b>\$ 558</b>       | <b>\$ -</b>         | <b>(558)</b>     |                | <b>\$ 3,600</b>     |
| <b>Community Development Dept. 019</b>                            |                     |                     |                  |                |                     |
| Salary/Benefits/Payroll Taxes                                     | \$ 161,663          | \$ 131,423          | (30,239)         | -23.01%        | \$ 394,270          |
| Vehicle/Computer Rent Non-Labor                                   | 16,864              | 14,061              | (2,803)          | -19.93%        | 42,183              |
| Other Non-Labor   | 26,878              | 50,775              | 23,897           | 47.06%         | 173,900             |
| Capital   | 0                   | 0                   | 0                |                | 0                   |
| <b>Community Development Dept. 019</b>                            | <b>\$ 205,404</b>   | <b>\$ 196,260</b>   | <b>(9,145)</b>   | <b>-4.66%</b>  | <b>\$ 610,353</b>   |
| <b>Transfers/Interfund Loans</b>                                  | <b>\$ -</b>         | <b>\$78,101</b>     | <b>78,101</b>    |                | <b>\$ 106,944</b>   |
| <b>Current Expense Fund No. 001 - Total Expenses</b>              | <b>\$ 2,639,748</b> | <b>\$ 2,823,768</b> | <b>252,542</b>   | <b>8.94%</b>   | <b>\$ 8,597,868</b> |
| <b>Cur. Exp. (General) Fund No. 001 Total Expenses Summary:</b>   |                     |                     |                  |                |                     |
| Salary/Benefits/Payroll Taxes                                     | \$ 1,750,993        | \$ 1,702,229        | (48,764)         | -2.86%         | \$ 5,236,506        |
| Non-Labor - Other   | \$ 887,989          | \$ 1,120,539        | 301,071          | 26.87%         | \$ 3,351,362        |
| Capital   | \$ 765              | \$ 1,000            | 235              |                | \$ 10,000           |
| Other Non-Budgeted Items  | \$ 55               |                     |                  |                |                     |
| Ending Cash:  | \$ 2,966,922        |                     |                  |                |                     |
| <b>Gen. Fund Contingency Reserve/002</b>                          |                     |                     |                  |                |                     |
| Beginning Cash:   | \$ 101,274          |                     |                  |                |                     |
| <b>Revenues:</b>  |                     |                     |                  |                |                     |
| Transfers In  | \$ -                | \$0                 | 0                |                | \$ -                |
| Interfund Loan Repayment  |                     |                     |                  |                | 0                   |
| Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments | 517                 | 100                 | 417              | 416.59%        | 300                 |
| <b>Total Revenues</b>   | <b>\$ 517</b>       | <b>\$ 100</b>       | <b>417</b>       |                | <b>\$ 300</b>       |
| <b>Expenses:</b>  | <b>\$ -</b>         | <b>\$ -</b>         | <b>0</b>         |                | <b>\$ -</b>         |
| Ending Cash:  | \$ 101,790          |                     |                  |                |                     |
| <b>Facilities Capital Reserve/003</b>                             |                     |                     |                  |                |                     |
| Beginning Cash:   | \$ 101,274          |                     |                  |                |                     |
| <b>Revenues:</b>  |                     |                     |                  |                |                     |
| Transfers In  | \$ -                | \$0                 | 0                |                | \$ -                |
| Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments | 517                 | 100                 | 417              | 416.59%        | 300                 |
| <b>Total Revenues</b>   | <b>\$ 517</b>       | <b>\$ 100</b>       | <b>417</b>       |                | <b>\$ 300</b>       |
| <b>Expenses:</b>  | <b>\$ -</b>         | <b>\$ -</b>         | <b>0</b>         |                | <b>\$ -</b>         |
| Ending Cash:  | \$ 101,790          |                     |                  |                |                     |
| <b>LEOFF 1 Reserve/004</b>  |                     |                     |                  |                |                     |
| Beginning Cash:   | \$ 515,240          |                     |                  |                |                     |
| <b>Revenues:</b>  |                     |                     |                  |                |                     |
| Transfers In  | \$ -                | \$34,000            | (34,000)         |                | \$ 100,000          |
| Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments | 678                 | 667                 | 11               | 1.72%          | 2,000               |
| <b>Total Revenues</b>   | <b>\$ 678</b>       | <b>\$ 34,667</b>    | <b>(33,989)</b>  | <b>-98.04%</b> | <b>\$ 102,000</b>   |
| <b>Expenses:</b>  | <b>\$ 9,930</b>     | <b>\$ 44,059</b>    | <b>34,129</b>    | <b>77.46%</b>  | <b>\$ 132,178</b>   |
| Ending Cash:  | \$ 505,988          |                     |                  |                |                     |

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|   | 4 Months          |                   | 4 Months         |                |                     |
|   | Through Apr. 30,  |                   | Through Apr. 30, |                | 12 Months           |
|   | 2018              | 2018              | \$               | %              | 2018 Budget         |
|   | Actual            | Budget            | Variance         | Variance       | 1st Budget Update   |
| <b>Solid Waste Tax/005</b>  |                   |                   |                  |                |                     |
| Beginning Cash:   | \$ 202,293        |                   |                  |                |                     |
| <b>Revenues:</b>  |                   |                   |                  |                |                     |
| Solid Waste Tax   | \$ 604,615        | \$ 635,867        | (31,251)         | -4.91%         | \$ 1,964,000        |
| Solid Waste Tax - Recyclables                                     | 27,514            | 10,800            | 16,714           | 154.76%        | 36,000              |
| Transfer In From Fund 215   | 0                 | 0                 | 0                |                | 0                   |
| Late Fees   | 0                 | 0                 | 0                |                | 0                   |
| Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments | 0                 | 0                 | 0                |                | 0                   |
| <b>Total Revenues</b>   | <b>\$ 632,129</b> | <b>\$ 646,667</b> | <b>(14,538)</b>  | <b>-2.25%</b>  | <b>\$ 2,000,000</b> |
| <b>Expenses:</b>  |                   |                   |                  |                |                     |
|   | \$ -              | \$ 590,152        | 590,152          |                | \$ 2,016,682        |
| Ending Cash:  | \$ 834,422        |                   |                  |                |                     |
| <b>Pioneer Pavilion Com. Center Operating/007</b>                 |                   |                   |                  |                |                     |
| Beginning Cash:   | \$ 9,320          |                   |                  |                |                     |
| <b>Revenues:</b>  |                   |                   |                  |                |                     |
| Rental Fees - COC   | \$ -              | \$ -              | 0                |                | \$ -                |
| Rental Fees / Other   | 6,728             | 855               | 5,873            | 686.84%        | 4,000               |
| Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments | 0                 | 0                 | 0                |                | 0                   |
| Transfers In From Solid Waste Fund 005                            | 0                 | 10,000            | (10,000)         |                | 20,000              |
| <b>Total Revenues</b>   | <b>\$ 6,728</b>   | <b>\$ 10,855</b>  | <b>(4,128)</b>   | <b>-38.02%</b> | <b>\$ 24,000</b>    |
| <b>Expenses:</b>  |                   |                   |                  |                |                     |
|   | \$ 11,358         | \$ 8,267          | (3,091)          | -37.39%        | \$ 24,800           |
| Ending Cash:  | \$ 4,690          |                   |                  |                |                     |
| <b>Street/101</b>   |                   |                   |                  |                |                     |
| Beginning Cash:   | \$ 347,389        |                   |                  |                |                     |
| <b>Revenues:</b>  |                   |                   |                  |                |                     |
| Fuel Taxes + Multi Transpo City                                   | \$ 94,507         | \$ 103,854        | (9,346)          | -9.00%         | \$ 311,561          |
| Encroachment Permits/Haul Route Review Fees                       | 6,000             | 5,667             | 333              | 5.88%          | 17,000              |
| Transfers In - Solid Waste Tax 005 & REET 1 & 2 & Traf Mit 104    | -                 | 0                 | 0                |                | 1,524,401           |
| Transfers In - TBD 113  | -                 | 0                 | 0                |                | 445,000             |
| Grants  | 299,768           | 279,833           | 19,935           | 7.12%          | 1,449,533           |
| Misc  | 12                | 0                 | 12               |                | -                   |
| Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments | -                 | 0                 | 0                |                | -                   |
| <b>Total Revenues</b>   | <b>\$ 400,287</b> | <b>\$ 389,353</b> | <b>10,934</b>    | <b>2.81%</b>   | <b>\$ 3,747,495</b> |
| <b>Expenses:</b>  |                   |                   |                  |                |                     |
| <b>Administration</b>   |                   |                   |                  |                |                     |
| Salary/Benefits/Payroll Taxes                                     | \$ 68,644         | \$ 96,181         | 27,538           | 28.63%         | \$ 288,544          |
| Central Services, Computer/Equip. Rent Non-Labor                  | 3,012             | 29,064            | 26,052           | 89.64%         | 177,616             |
| Other Non-Labor   | 36,563            | 16,797            | (19,767)         | -117.68%       | 59,650              |
| <b>Administration</b>   | <b>\$ 108,218</b> | <b>\$ 142,042</b> | <b>33,823</b>    | <b>23.81%</b>  | <b>\$ 525,810</b>   |
| <b>Sidewalks</b>  |                   |                   |                  |                |                     |
| Salary/Benefits/Payroll Taxes                                     | \$ 2,843          | \$ 7,274          | 4,431            | 60.91%         | \$ 22,267           |
| Non-Labor   | 2,135             | 1,500             | (635)            | -42.31%        | 6,000               |
| <b>Sidewalks</b>  | <b>\$ 4,978</b>   | <b>\$ 8,774</b>   | <b>3,796</b>     | <b>43.27%</b>  | <b>\$ 28,267</b>    |
| <b>Roadway</b>  |                   |                   |                  |                |                     |
| Salary/Benefits/Payroll Taxes                                     | \$ 58,511         | \$ 58,864         | 353              | 0.60%          | \$ 180,197          |
| Other Non-Labor   | 14,094            | 22,088            | 7,993            | 36.19%         | 88,350              |
| <b>Roadway</b>  | <b>\$ 72,605</b>  | <b>\$ 80,952</b>  | <b>8,347</b>     | <b>10.31%</b>  | <b>\$ 268,547</b>   |
| <b>Street Lights</b>  | <b>\$ 64,950</b>  | <b>\$ 50,000</b>  | <b>(14,950)</b>  | <b>-29.90%</b> | <b>\$ 200,000</b>   |
| <b>Traffic Control</b>  |                   |                   |                  |                |                     |
| Salary/Benefits/Payroll Taxes                                     | \$ 17,004         | \$ 15,517         | (1,487)          | -9.58%         | \$ 47,502           |
| Non-Labor   | 8,512             | 6,500             | (2,012)          | -30.96%        | 26,000              |
| Capital   | 0                 | 0                 | 0                |                | 0                   |
| <b>Traffic Control</b>  | <b>\$ 25,517</b>  | <b>\$ 22,017</b>  | <b>(3,499)</b>   | <b>-15.89%</b> | <b>\$ 73,502</b>    |
| <b>Snow &amp; Ice</b>   |                   |                   |                  |                |                     |
| Salary/Benefits/Payroll Taxes                                     | \$ 16,109         | \$ 16,200         | 91               | 0.56%          | \$ 46,259           |

| City of Ferndale  |                   |                   |                  |                |                     |
|---|-------------------|-------------------|------------------|----------------|---------------------|
| Budget Summary  |                   |                   |                  |                |                     |
| For the Month of April 2018                                       |                   |                   |                  |                |                     |
|   | 4 Months          |                   | 4 Months         |                |                     |
|   | Through Apr. 30,  |                   | Through Apr. 30, |                | 12 Months           |
|   | 2018              |                   | 2018             |                | 2018 Budget         |
|   | Actual            | Budget            | Variance         | Variance       | 1st Budget Update   |
| Non-Labor   | 1,221             | 1,400             | 179              | 12.82%         | 10,000              |
| <b>Snow &amp; Ice</b>   | <b>\$ 17,330</b>  | <b>\$ 17,600</b>  | <b>270</b>       | <b>1.54%</b>   | <b>\$ 56,259</b>    |
| Street Cleaning   |                   |                   |                  |                |                     |
| Salary/Benefits/Payroll Taxes                                     | \$ 7,600          | \$ 7,529          | (71)             | -0.95%         | \$ 26,720           |
| Non-Labor   | 0                 | 675               | 675              | 100.00%        | 2,700               |
| <b>Street Cleaning</b>  | <b>\$ 7,600</b>   | <b>\$ 8,204</b>   | <b>604</b>       | <b>7.36%</b>   | <b>\$ 29,420</b>    |
| <b>Transfers</b>  |                   |                   |                  |                | <b>\$ 11,250</b>    |
| <b>Capital Projects</b>   | <b>\$ 183,461</b> | <b>\$ 278,690</b> | <b>95,229</b>    | <b>34.17%</b>  | <b>\$ 2,655,000</b> |
| <b>Street Fund No. 101 - Total Expenses</b>                       | <b>\$ 484,658</b> | <b>\$ 608,278</b> | <b>123,621</b>   | <b>20.32%</b>  | <b>\$ 3,848,055</b> |
| <b>Street 101 Total Expenses Summary:</b>                         |                   |                   |                  |                |                     |
| Salary/Benefits/Payroll Taxes                                     | \$ 170,711        | \$ 201,565        | 30,854           | 15.31%         | \$ 611,489          |
| Non-Labor - Other   | \$ 130,486        | \$ 128,023        | (2,463)          | -1.92%         | \$ 581,566          |
| Capital   | \$ 183,461        | \$ 278,690        | 95,229           | 34.17%         | \$ 2,655,000        |
| Other Non-Budgeted Items  |                   |                   |                  |                |                     |
| Ending Cash:  | \$ 263,018        |                   |                  |                |                     |
| <b>Park Mitigation/102</b>  |                   |                   |                  |                |                     |
| Beginning Cash:   | \$ 267,449        |                   |                  |                |                     |
| <b>Revenues:</b>  |                   |                   |                  |                |                     |
| Fees  | \$ 47,612         | \$ 68,733         | (21,121)         | -30.73%        | \$ 220,000          |
| Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments | 644               | 100               | 544              | 544.00%        | 300                 |
| <b>Total Revenues</b>   | <b>\$ 48,256</b>  | <b>\$ 68,833</b>  | <b>(20,577)</b>  | <b>-29.89%</b> | <b>\$ 220,300</b>   |
| <b>Expenses/Transfers:</b>  | <b>\$ -</b>       | <b>\$ 19,033</b>  | <b>19,033</b>    |                | <b>\$ 110,216</b>   |
| Ending Cash:  | \$ 315,705        |                   |                  |                |                     |
| <b>Traffic Mitigation/104</b>                                     |                   |                   |                  |                |                     |
| Beginning Cash:   | \$ 780,540        |                   |                  |                |                     |
| <b>Revenues:</b>  |                   |                   |                  |                |                     |
| Fees  | \$ 117,801        | \$ 112,167        | 5,634            | 5.02%          | \$ 380,000          |
| Transfer In - Project Residuals                                   | -                 | -                 | 0                |                | 0                   |
| Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments | 1,211             | 0                 | 1,211            |                | 0                   |
| <b>Total Revenues</b>   | <b>\$ 119,012</b> | <b>\$ 112,167</b> | <b>6,845</b>     | <b>6.10%</b>   | <b>\$ 380,000</b>   |
| <b>Expenses/Transfers/Loans:</b>                                  | <b>\$ 3,340</b>   | <b>\$ 5,000</b>   | <b>1,660</b>     | <b>33.21%</b>  | <b>\$ 650,000</b>   |
| Ending Cash:  | \$ 896,212        |                   |                  |                |                     |
| <b>Criminal Justice/106</b>                                       |                   |                   |                  |                |                     |
| Beginning Cash:   | \$ 7,912          |                   |                  |                |                     |
| <b>Revenues:</b>  |                   |                   |                  |                |                     |
| State Revenues/Grants/Interfund Loans/Other                       | \$ 8,825          | \$ 6,151          | 2,673            | 43.46%         | \$ 18,454           |
| Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments | 0                 | 0                 | 0                |                | 0                   |
| <b>Total Revenues</b>   | <b>\$ 8,825</b>   | <b>\$ 6,151</b>   | <b>2,673</b>     | <b>43.46%</b>  | <b>\$ 18,454</b>    |
| <b>Expenses:</b>  | <b>\$ -</b>       | <b>\$ 6,000</b>   | <b>6,000</b>     |                | <b>\$ 25,000</b>    |
| Ending Cash:  | \$ 16,737         |                   |                  |                |                     |
| <b>Local Criminal Justice/107</b>                                 |                   |                   |                  |                |                     |
| Beginning Cash:   | \$ 77,456         |                   |                  |                |                     |
| <b>Revenues:</b>  |                   |                   |                  |                |                     |
| State Revenues  | \$ 81,173         | \$ 73,333         | 7,839            | 10.69%         | \$ 220,000          |
| Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments | 0                 | 0                 | 0                |                | 0                   |
| <b>Total Revenues</b>   | <b>\$ 81,173</b>  | <b>\$ 73,333</b>  | <b>7,839</b>     | <b>10.69%</b>  | <b>\$ 220,000</b>   |
| <b>Expenses/Transfers:</b>  | <b>\$ -</b>       | <b>\$ 65,000</b>  | <b>65,000</b>    |                | <b>\$ 268,000</b>   |
| Ending Cash:  | \$ 158,629        |                   |                  |                |                     |

|  |   |                         |                         |                 |                          |
|--|---|-------------------------|-------------------------|-----------------|--------------------------|
| <b>City of Ferndale</b>  |   |                         |                         |                 |                          |
| <b>Budget Summary</b>  |   |                         |                         |                 |                          |
| <b>For the Month of April 2018</b>                             |   |                         |                         |                 |                          |
|  |   | <i>4 Months</i>         | <i>4 Months</i>         |                 |                          |
|  |   | <b>Through Apr. 30,</b> | <b>Through Apr. 30,</b> |                 | 12 Months                |
|  |   | <b>2018</b>             | <b>2018</b>             | <b>\$</b>       | <b>%</b>                 |
|  |   | <b>Actual</b>           | <b>Budget</b>           | <b>Variance</b> | <b>Variance</b>          |
|  |   |                         |                         |                 | <b>1st Budget Update</b> |
| <b><u>Transp. Benefit District (TBD) .2% Sales Tax/113</u></b> |   |                         |                         |                 |                          |
|  | Beginning Cash:   | \$ 230,053              |                         |                 |                          |
| <b>Revenues:</b>   |   |                         |                         |                 |                          |
|  | .2% Sales Tax - State Revenues                                    | \$ 167,333              | \$ 133,334              | 34,000          | 25.50%                   |
|  | Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments | 0                       | 0                       | 0               |                          |
|  | <b>Total Revenues</b>   | <b>\$ 167,333</b>       | <b>\$ 133,334</b>       | <b>34,000</b>   | <b>25.50%</b>            |
|  | <b>Expenses/Transfers:</b>  | <b>\$ -</b>             | <b>\$ 113,900</b>       | <b>113,900</b>  | <b>\$ 445,000</b>        |
|  | Ending Cash:  | \$ 397,386              |                         |                 |                          |
| <b><u>Hotel Motel Tax/198</u></b>                              |   |                         |                         |                 |                          |
|  | Beginning Cash:   | \$ 50,557               |                         |                 |                          |
| <b>Revenues:</b>   |   |                         |                         |                 |                          |
|  | State Revenues/Other  | \$ 16,629               | \$ 20,000               | (3,371)         | -16.86%                  |
|  | Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments | 0                       | 0                       | 0               |                          |
|  | <b>Total Revenues</b>   | <b>\$ 16,629</b>        | <b>\$ 20,000</b>        | <b>(3,371)</b>  | <b>-16.86%</b>           |
|  | <b>Expenses:</b>  | <b>\$ 11,880</b>        | <b>\$ 11,850</b>        | <b>(30)</b>     | <b>-0.25%</b>            |
|  | Ending Cash:  | \$ 55,306               |                         |                 |                          |
| <b><u>Street/Parks/Land Debt Service/214</u></b>               |   |                         |                         |                 |                          |
|  | Beginning Cash:   | \$ 11,027               |                         |                 |                          |
| <b>Revenues:</b>   |   |                         |                         |                 |                          |
|  | Transfers In  | \$ -                    | \$ 3,950                | (3,950)         |                          |
|  | Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments | 2                       | 0                       | 2               |                          |
|  | <b>Total Revenues</b>   | <b>\$ 2</b>             | <b>\$ 3,950</b>         | <b>(3,948)</b>  | <b>\$ 124,897</b>        |
|  | <b>Expenses:</b>  | <b>\$ -</b>             | <b>\$ -</b>             | <b>0</b>        | <b>\$ 124,897</b>        |
|  | Ending Cash:  | \$ 11,029               |                         |                 |                          |
| <b><u>LaBounty LID 2006-1 Bond Debt Service/215</u></b>        |   |                         |                         |                 |                          |
|  | Beginning Cash:   | \$ 135,901              |                         |                 |                          |
| <b>Revenues:</b>   |   |                         |                         |                 |                          |
|  | Transfers In  | \$ -                    | \$ -                    | 0               | \$ -                     |
|  | LID Interest/Principal/Penalties                                  | 0                       | 0                       | 0               | 39,718                   |
|  | Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments | 0                       | 0                       | 0               | 0                        |
|  | <b>Total Revenues</b>   | <b>\$ -</b>             | <b>\$ -</b>             | <b>0</b>        | <b>\$ 39,718</b>         |
|  | <b>Expenses:</b>  | <b>\$ -</b>             | <b>\$ -</b>             | <b>0</b>        | <b>\$ 39,718</b>         |
|  | Ending Cash:  | \$ 135,901              |                         |                 |                          |
| <b><u>LaBounty LID 2006-1 Bond Guarantee/216</u></b>           |   |                         |                         |                 |                          |
|  | Beginning Cash:   | \$ 28,403               |                         |                 |                          |
| <b>Revenues:</b>   |   |                         |                         |                 |                          |
|  | Transfers In  | \$ -                    | \$ -                    |                 | \$ -                     |
|  | Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments | 145                     | 0                       | 145             | 0                        |
|  | <b>Total Revenues</b>   | <b>\$ 145</b>           | <b>\$ -</b>             | <b>145</b>      | <b>\$ -</b>              |
|  | <b>Expenses:</b>  | <b>\$ -</b>             | <b>\$ -</b>             | <b>0</b>        | <b>\$ -</b>              |
|  | Ending Cash:  | \$ 28,548               |                         |                 |                          |
| <b><u>LaBounty GO Bond Debt Service/217</u></b>                |   |                         |                         |                 |                          |
|  | Beginning Cash:   | \$ 149                  |                         |                 |                          |
| <b>Revenues:</b>   |   |                         |                         |                 |                          |
|  | Transfers In  | \$ -                    | \$ -                    | 0               | \$ 26,720                |
|  | Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments | 0                       | 0                       | 0               | 0                        |
|  | <b>Total Revenues</b>   | <b>\$ 0</b>             | <b>\$ -</b>             | <b>0</b>        | <b>\$ 26,720</b>         |
|  | <b>Expenses:</b>  | <b>\$ -</b>             | <b>\$ 0</b>             | <b>0</b>        | <b>\$ 26,720</b>         |
|  | Ending Cash:  | \$ 149                  |                         |                 |                          |

| City of Ferndale  |                   |                   |                  |                |                   |
|---|-------------------|-------------------|------------------|----------------|-------------------|
| Budget Summary  |                   |                   |                  |                |                   |
| For the Month of April 2018                                       |                   |                   |                  |                |                   |
|   | 4 Months          |                   | 4 Months         |                |                   |
|   | Through Apr. 30,  |                   | Through Apr. 30, |                | 12 Months         |
|   | 2018              | 2018              | \$               | %              | 2018 Budget       |
|   | Actual            | Budget            | Variance         | Variance       | 1st Budget Update |
| <b>2010 GO Bond Debt Service/218</b>                              |                   |                   |                  |                |                   |
| Beginning Cash:   | \$ 3,187          |                   |                  |                |                   |
| <b>Revenues:</b>  |                   |                   |                  |                |                   |
| Federal BAB Subsidy - 35% of Interest                             | \$ -              | \$0               | 0                |                | \$ 64,047         |
| Transfers In  | 0                 | 0                 | 0                |                | 363,631           |
| Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments | 4                 | 0                 | 4                |                | 0                 |
| <b>Total Revenues</b>   | <b>\$ 4</b>       | <b>\$ -</b>       | <b>4</b>         |                | <b>\$ 427,678</b> |
| <b>Expenses:</b>  | <b>\$ 300</b>     | <b>\$ 350</b>     | <b>50</b>        |                | <b>\$ 427,678</b> |
| Ending Cash:  | \$ 2,891          |                   |                  |                |                   |
| <b>2011 GO Bond Debt Service/219</b>                              |                   |                   |                  |                |                   |
| Beginning Cash:   | \$ 2,760          |                   |                  |                |                   |
| <b>Revenues:</b>  |                   |                   |                  |                |                   |
| Transfers In  | \$ -              | \$0               | 0                |                | \$ 162,076        |
| Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments | 12                | 0                 | 12               |                | 0                 |
| <b>Total Revenues</b>   | <b>\$ 12</b>      | <b>\$ -</b>       | <b>12</b>        |                | <b>\$ 162,076</b> |
| <b>Expenses:</b>  | <b>\$ 300</b>     | <b>\$ 300</b>     | <b>0</b>         |                | <b>\$ 162,076</b> |
| Ending Cash:  | \$ 2,471          |                   |                  |                |                   |
| <b>2013 Library GO Bond Debt Service/220</b>                      |                   |                   |                  |                |                   |
| Beginning Cash:   | \$ 1,680          |                   |                  |                |                   |
| <b>Revenues:</b>  |                   |                   |                  |                |                   |
| Property Tax  | \$ 28,770         | \$ 28,976         | (206)            |                | \$ 63,910         |
| Transfers In  | 0                 | 0                 | 0                |                | 122,162           |
| Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments | 1                 | 0                 | 1                |                | 0                 |
| <b>Total Revenues</b>   | <b>\$ 28,771</b>  | <b>\$ 28,976</b>  | <b>(205)</b>     |                | <b>\$ 186,072</b> |
| <b>Expenses:</b>  | <b>\$ -</b>       | <b>\$0</b>        | <b>0</b>         |                | <b>\$ 186,072</b> |
| Ending Cash:  | \$ 30,451         |                   |                  |                |                   |
| <b>Real Estate Excise Tax REET 1/301</b>                          |                   |                   |                  |                |                   |
| Beginning Cash:   | \$ 198,350        |                   |                  |                |                   |
| <b>Revenues:</b>  |                   |                   |                  |                |                   |
| REET 1  | \$ 112,514        | \$ 100,000        | 12,514           | 12.51%         | \$ 300,000        |
| Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments | 384               | 100               | 284              | 283.90%        | 300               |
| <b>Total Revenues</b>   | <b>\$ 112,898</b> | <b>\$ 100,100</b> | <b>12,798</b>    | <b>12.79%</b>  | <b>\$ 300,300</b> |
| <b>Expenses/Transfers/Loans:</b>                                  | <b>\$ -</b>       | <b>\$ 84,541</b>  | <b>84,541</b>    |                | <b>\$ 228,557</b> |
| Ending Cash:  | \$ 311,248        |                   |                  |                |                   |
| <b>Real Estate Excise Tax REET 2/302</b>                          |                   |                   |                  |                |                   |
| Beginning Cash:   | \$ 666,689        |                   |                  |                |                   |
| <b>Revenues:</b>  |                   |                   |                  |                |                   |
| REET 2  | \$ 87,450         | \$100,000         | (12,550)         | -12.55%        | \$ 300,000        |
| Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments | 1,269             | 0                 | 1,269            |                | 0                 |
| Transfers In  | 0                 | 0                 | 0                |                | 0                 |
| <b>Total Revenues</b>   | <b>\$ 88,719</b>  | <b>\$ 100,000</b> | <b>(11,281)</b>  | <b>-11.28%</b> | <b>\$ 300,000</b> |
| <b>Expenses/Transfers/Loans:</b>                                  | <b>\$ -</b>       | <b>\$ -</b>       | <b>0</b>         |                | <b>\$ 375,000</b> |
| Ending Cash:  | \$ 755,408        |                   |                  |                |                   |
| <b>Star Park Constr./309</b>                                      |                   |                   |                  |                |                   |
| Beginning Cash:   | \$ 43,424         |                   |                  |                |                   |
| <b>Revenues:</b>  |                   |                   |                  |                |                   |
| Donations   | \$ -              | \$ -              | 0                |                | \$ -              |
| Grants  | 0                 | 0                 | 0                |                | 0                 |
| Transfers In/Interfund Loans                                      | 0                 | 0                 | 0                |                | 0                 |

| City of Ferndale  |                  |               |                  |          |                   |
|---|------------------|---------------|------------------|----------|-------------------|
| Budget Summary  |                  |               |                  |          |                   |
| For the Month of April 2018   |                  |               |                  |          |                   |
|   | 4 Months         |               | 4 Months         |          |                   |
|   | Through Apr. 30, |               | Through Apr. 30, |          | 12 Months         |
|   | 2018             | 2018          | \$               | %        | 2018 Budget       |
|   | Actual           | Budget        | Variance         | Variance | 1st Budget Update |
| Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments   | 0                | 0             | 0                |          | 0                 |
| <b>Total Revenues</b>   | \$ -             | \$ -          | 0                |          | \$ -              |
| <b>Expenses:</b>  | \$ -             | \$ -          | 0                |          | \$ -              |
| Ending Cash:  | \$ 43,424        |               |                  |          |                   |
| <b>Main &amp; LaBounty + Walgreens Roundabouts Construction/347</b> |                  |               |                  |          |                   |
| Beginning Cash:   | \$ 905           |               |                  |          |                   |
| <b>Revenues:</b>  |                  |               |                  |          |                   |
| Transfers In  | \$ -             | \$ -          | 0                |          | \$ -              |
| Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments   | 1                | 0             | 1                |          | 0                 |
| <b>Total Revenues</b>   | \$ 1             | \$ -          | 1                |          | \$ -              |
| <b>Expenses:</b>  | \$ -             | \$ -          | 0                |          | \$ -              |
| Ending Cash:  | \$ 906           |               |                  |          |                   |
| <b>Thornton Road Overpass Construction/370</b>                      |                  |               |                  |          |                   |
| Beginning Cash:   | \$ 32,461        |               |                  |          |                   |
| <b>Revenues:</b>  |                  |               |                  |          |                   |
| Transfers In  | \$ -             | \$ -          | 0                |          | \$ -              |
| Grants  | 50,826           | 51,636        | (810)            | -1.57%   | 1,500,000         |
| Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments   | 0                | 0             | 0                |          | 0                 |
| <b>Total Revenues</b>   | \$ 50,826        | \$ 51,636     | (810)            | -1.57%   | \$ 1,500,000      |
| <b>Expenses:</b>  | \$ 132,607       | \$ 133,000    | 393              | 0.30%    | \$ 1,500,000      |
| Ending Cash:  | \$ (49,320)      |               |                  |          |                   |
| <b>Water/401</b>  |                  |               |                  |          |                   |
| Beginning Cash:   | \$ 1,883,410     |               |                  |          |                   |
| <b>Revenues:</b>  |                  |               |                  |          |                   |
| Connection Fees   | \$ 286,406       | \$ 200,000    | 86,406           | 43.20%   | \$ 600,000        |
| Connection Fees - Utility Billings                                  | 5,055            | 5,000         | 55               | 1.10%    | 15,000            |
| Rate Revenue  | 691,373          | 730,914       | (39,541)         | -5.41%   | 2,287,863         |
| Fees & Other Revenue  | 64,767           | 35,182        | 29,585           | 84.09%   | 158,200           |
| Other/Transfers In/State Loans & Grants/Interfund Loans             | 212              | 126,000       | (125,788)        | -99.83%  | 2,175,000         |
| Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments   | 4,718            | 333           | 4,384            | 1315.32% | 1,000             |
| <b>Total Revenues</b>   | \$ 1,052,531     | \$ 1,097,429  | (44,898)         | -4.09%   | \$ 5,237,063      |
| <b>Expenses/Transfers/Interfund Loans:</b>                          |                  |               |                  |          |                   |
| <b>Administration</b>   |                  |               |                  |          |                   |
| Salary/Benefits/Payroll Taxes                                       | \$ 55,739        | \$ 75,574     | 19,835           | 26.25%   | \$ 231,349        |
| B&O/COF Utility Tax   | 114,729          | 128,879       | 14,150           | 10.98%   | 386,635           |
| Cent. Svcs, Computer/Equip./Rent Non-Labor                          | 2,048            | 42,182        | 40,133           | 95.14%   | 165,015           |
| Other Non-Labor   | 9,418            | 14,775        | 5,357            | 36.25%   | 59,100            |
| <b>Administration</b>   | \$ 181,934       | \$ 261,409    | 79,475           | 30.40%   | \$ 842,099        |
| <b>Maintenance</b>  |                  |               |                  |          |                   |
| Salary/Benefits/Payroll Taxes                                       | \$ 141,334       | \$ 134,803    | (6,531)          | -4.84%   | \$ 388,175        |
| Non-Labor   | 18,885           | \$ 29,933     | 11,048           | 36.91%   | 102,000           |
| <b>Maintenance</b>  | \$ 160,219       | \$ 164,736    | 4,518            | 2.74%    | \$ 490,175        |
| <b>Operations</b>   |                  |               |                  |          |                   |
| Salary/Benefits/Payroll Taxes                                       | \$ 77,215        | \$ 77,814     | 599              | 0.77%    | \$ 238,205        |
| PSE Electricity Non-Labor   | 54,337           | \$ 50,047     | (4,290)          | -8.57%   | 145,000           |
| Other Non-Labor   | 156,409          | \$ 59,413     | (96,996)         | -163.26% | 233,850           |
| <b>Operations</b>   | \$ 287,960       | \$ 187,273    | (100,687)        | -53.76%  | \$ 617,055        |
| <b>Capital</b>  | \$ 108,116       | \$ 108,000.00 | (116)            | -0.11%   | \$ 2,210,000      |
| <b>Transfers/Loans/Misc</b>   | \$ 212           | \$ 0          | (212)            |          | \$ 748,665        |
| <b>Total Expenses/Transfers/Interfund Loans</b>                     | \$ 738,442       | \$ 721,420    | (17,023)         | -2.36%   | \$ 4,907,994      |



| <b>City of Ferndale</b>   |                         |                         |                  |                 |                          |
|---|-------------------------|-------------------------|------------------|-----------------|--------------------------|
| <b>Budget Summary</b>   |                         |                         |                  |                 |                          |
| <b>For the Month of April 2018</b>                                    |                         |                         |                  |                 |                          |
|   | <i>4 Months</i>         |                         | <i>4 Months</i>  |                 |                          |
|   | <i>Through Apr. 30,</i> | <i>Through Apr. 30,</i> |                  |                 | 12 Months                |
|   | <b>2018</b>             | <b>2018</b>             | <b>\$</b>        | <b>%</b>        | <b>2018 Budget</b>       |
|   | <b>Actual</b>           | <b>Budget</b>           | <b>Variance</b>  | <b>Variance</b> | <b>1st Budget Update</b> |
| <b>Water 401 Total Expenses Summary:</b>                              |                         |                         |                  |                 |                          |
| Salary/Benefits/Payroll Taxes   | \$ 274,288              | \$ 288,192              | 13,903           | 4.82%           | \$ 857,729               |
| Non-Labor   | \$ 355,826              | \$ 325,228              | (30,598)         | -9.41%          | \$ 1,091,600             |
| Capital   | \$ 108,116              | \$ 108,000              | (116)            | -0.11%          | \$ 2,210,000             |
| Transfers   | \$ 212                  | \$ -                    | (212)            |                 | \$ 748,665               |
| Other Non-Budgeted Items  | \$ -                    | \$ -                    |                  |                 |                          |
| Ending Cash:  | \$ 2,197,499            |                         |                  |                 | \$ 2,212,479             |
| <b>Sewer/402</b>  |                         |                         |                  |                 |                          |
| Beginning Cash:   | \$ 2,149,357            |                         |                  |                 |                          |
| <b>Revenues:</b>  |                         |                         |                  |                 |                          |
| Connection Fees   | \$ 255,372              | \$ 258,936              | (3,564)          | -1.38%          | \$ 824,807               |
| Connection Fees - Utility Billings                                    | 7,247                   | 8,983                   | (1,737)          | -19.33%         | 25,300                   |
| Rate Revenue  | 1,076,573               | 1,093,637               | (17,064)         | -1.56%          | 3,270,030                |
| Fees & Other Revenue  | 3,850                   | 2,913                   | 937              | 32.17%          | 8,500                    |
| Leachate Revenue  | 0                       | 0                       | 0                |                 | 0                        |
| Other/Transfers In/State Loans & Grants/Interfund Loans/Bond Proceeds | 0                       | 0                       | 0                |                 | 0                        |
| Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments     | 10,581                  | 1,833                   | 8,748            | 477.14%         | 5,500                    |
| <b>Total Revenues</b>   | <b>\$ 1,353,622</b>     | <b>\$ 1,366,303</b>     | <b>(12,681)</b>  | <b>-0.93%</b>   | <b>\$ 4,134,137</b>      |
| <b>Expenses/Transfers/Interfund Loans:</b>                            |                         |                         |                  |                 |                          |
| <b>Administration</b>   |                         |                         |                  |                 |                          |
| Salary/Benefits/Payroll Taxes   | \$ 32,897               | \$60,106                | 27,209           | 45.27%          | \$ 183,999               |
| B&O/COF Utility Tax   | 130,905                 | 187,761                 | 56,856           | 30.28%          | 443,343                  |
| Cent. Svcs, Computer/Equip.Rent Non-Labor                             | 1,811                   | \$10,511                | 8,699            | 82.77%          | 109,158                  |
| Other Non-Labor   | 12,356                  | \$15,763                | 3,407            | 21.61%          | 55,050                   |
| <b>Administration</b>   | <b>\$ 177,969</b>       | <b>\$ 274,142</b>       | <b>96,172</b>    | <b>35.08%</b>   | <b>\$ 791,550</b>        |
| <b>Maintenance</b>  |                         |                         |                  |                 |                          |
| Salary/Benefits/Payroll Taxes   | \$ 77,376               | \$74,196                | (3,180)          | -4.29%          | \$ 227,131               |
| Non-Labor   | 4,744                   | \$24,350                | 19,606           | 80.52%          | 85,400                   |
| <b>Maintenance</b>  | <b>\$ 82,120</b>        | <b>\$ 98,546</b>        | <b>16,426</b>    | <b>16.67%</b>   | <b>\$ 312,531</b>        |
| <b>Operations</b>   |                         |                         |                  |                 |                          |
| Salary/Benefits/Payroll Taxes   | \$ 81,388               | \$77,814                | (3,574)          | -4.59%          | \$ 238,205               |
| PSE Electricity Non-Labor   | 83,411                  | \$66,666                | (16,745)         | -25.12%         | 200,000                  |
| Sludge Removal Non-Labor 402.000.003                                  | 1,857                   | \$7,500                 | 5,643            | 75.24%          | 302,850                  |
| Other Non-Labor   | 73,542                  | \$85,275                | 11,733           | 13.76%          | 252,700                  |
| <b>Operations</b>   | <b>\$ 240,198</b>       | <b>\$ 237,255</b>       | <b>(2,943)</b>   | <b>-1.24%</b>   | <b>\$ 993,755</b>        |
| <b>Capital</b>  | <b>\$ 389,644</b>       | <b>\$238,968</b>        | <b>(150,676)</b> | <b>-63.05%</b>  | <b>\$ 1,225,000</b>      |
| <b>Transfers/Debt Service/Interfund Loans/Misc</b>                    | <b>\$ -</b>             | <b>\$0</b>              | <b>0</b>         |                 | <b>\$ 1,041,923</b>      |
| <b>Total Expenses/Transfers/Interfund Loans</b>                       | <b>\$ 889,931</b>       | <b>\$ 848,909</b>       | <b>(41,021)</b>  | <b>-4.83%</b>   | <b>\$ 4,364,759</b>      |
| <b>Sewer 402 Total Expenses Summary:</b>                              |                         |                         |                  |                 |                          |
| Salary/Benefits/Payroll Taxes   | \$ 191,661              | \$ 212,116              | 20,455           | 9.64%           | \$ 649,335               |
| Non-Labor   | \$ 308,626              | \$ 397,825              | 89,200           | 22.42%          | \$ 1,448,501             |
| Capital   | \$ 389,644              | \$ 238,968              | (150,676)        | -63.05%         | \$ 1,225,000             |
| Transfers   | \$ -                    | \$ -                    | 0                |                 | \$ 1,041,923             |
| Other Non-Budgeted Items  | \$ -                    | \$ -                    |                  |                 |                          |
| Ending Cash:  | \$ 2,613,049            |                         |                  |                 | \$ 1,918,735             |
| <b>95/96/05 Bond Redemption/403</b>                                   |                         |                         |                  |                 |                          |
| Beginning Cash:   | \$ 4,593                |                         |                  |                 |                          |
| <b>Revenues:</b>  |                         |                         |                  |                 |                          |
| Transfers In / Other  | \$ -                    | \$ -                    | 0                |                 | \$ 1,136,783             |
| Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments     | 20                      | 0                       | 20               |                 | 0                        |
| <b>Total Revenues</b>   | <b>\$ 20</b>            | <b>\$ -</b>             | <b>20</b>        |                 | <b>\$ 1,136,783</b>      |
| <b>Expenses:</b>  | <b>\$ 600</b>           | <b>\$ 5,251</b>         | <b>4,651</b>     | <b>88.57%</b>   | <b>\$ 1,137,482</b>      |

| City of Ferndale   |                   |                   |                  |               |                     |
|--|-------------------|-------------------|------------------|---------------|---------------------|
| Budget Summary   |                   |                   |                  |               |                     |
| For the Month of April 2018  |                   |                   |                  |               |                     |
|  | 4 Months          |                   | 4 Months         |               |                     |
|  | Through Apr. 30,  |                   | Through Apr. 30, |               | 12 Months           |
|  | 2018              |                   | 2018             |               | 2018 Budget         |
|  | Actual            | Budget            | Variance         | Variance      | 1st Budget Update   |
| Ending Cash:   | \$ 4,013          |                   |                  |               |                     |
| <b>95/96/05 Bond Reserve/404</b>                                       |                   |                   |                  |               |                     |
| Beginning Cash:  | \$ 1,148,166      |                   |                  |               |                     |
| <b>Revenues:</b>   |                   |                   |                  |               |                     |
| Transfers In   | \$ -              | \$ -              | 0                |               | \$ -                |
| Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments      | 1,421             | 0                 | 1,421            |               | 3,000               |
| <b>Total Revenues</b>  | <b>\$ 1,421</b>   | <b>\$ -</b>       | <b>1,421</b>     |               | <b>\$ 3,000</b>     |
| <b>Expenses:</b>   | <b>\$ -</b>       | <b>\$ -</b>       | <b>0</b>         |               | <b>\$ -</b>         |
| Ending Cash:   | \$ 1,149,587      |                   |                  |               |                     |
| <b>WWTP Debt Service/405</b>   |                   |                   |                  |               |                     |
| Beginning Cash:  | \$ 850,000        |                   |                  |               |                     |
| <b>Revenues:</b>   |                   |                   |                  |               |                     |
| Transfers In   | \$ -              | \$ -              |                  |               | \$ -                |
| <b>Total Revenues</b>  | <b>\$ -</b>       | <b>\$ -</b>       | <b>0</b>         |               | <b>\$ -</b>         |
| <b>Expenses:</b>   |                   |                   |                  |               |                     |
| Transfers/Debt Service/Loans   | 0                 | \$ -              | 0                |               | \$ -                |
| <b>Expenses/Transfers/Loan Debt Service</b>                            | <b>0</b>          | <b>0</b>          | <b>0</b>         |               | <b>0</b>            |
| Ending Cash:   | \$ 850,000        |                   |                  |               |                     |
| <b>Storm &amp; Flood Control/407</b>                                   |                   |                   |                  |               |                     |
| Beginning Cash:  | \$ 666,363        |                   |                  |               |                     |
| <b>Revenues:</b>   |                   |                   |                  |               |                     |
| Rate & Fee Revenue   | \$ 409,923        | \$ 367,756        | 42,167           | 11.47%        | \$ 1,136,130        |
| Mitigation Fees  | 22,267            | 19,611            | 2,656            | 13.54%        | 65,000              |
| Grants/Loans/Interfund Loans/Bond Proceeds/Donations/Transfers In/Misc | 1,192             | 0                 | 1,192            |               | 250,000             |
| Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments      | 774               | 167               | 607              | 363.22%       | 500                 |
| <b>Total Revenues</b>  | <b>\$ 434,156</b> | <b>\$ 387,534</b> | <b>46,622</b>    | <b>12.03%</b> | <b>\$ 1,451,630</b> |
| <b>Expenses/Transfers/Loan Debt Service</b>                            |                   |                   |                  |               |                     |
| Salary/Benefits/Payroll Taxes  | \$ 85,460         | \$ 142,428        | 56,967           | 40.00%        | \$ 477,283          |
| Cent. Svcs. B&O/COF Utility Tax, Computer/Equip.Rent Non-Labor         | 1,276             | \$1,079           | (197)            | -18.29%       | 25,237              |
| Non-Labor - Other  | 71,268            | 104,790           | 33,522           | 31.99%        | 299,158             |
| Capital  | 156,043           | 129,000           | (27,043)         | -20.96%       | 365,000             |
| Transfers/Debt Service/Loans   | 0                 | 0                 | 0                |               | 192,252             |
| <b>Expenses/Transfers/Loan Debt Service</b>                            | <b>\$ 314,048</b> | <b>\$ 377,296</b> | <b>63,249</b>    | <b>16.76%</b> | <b>\$ 1,358,930</b> |
| Ending Cash:   | \$ 786,472        |                   |                  |               |                     |
| <b>Utility Loan Service/408</b>  |                   |                   |                  |               |                     |
| Beginning Cash:  | \$ 15,105         |                   |                  |               |                     |
| <b>Revenues:</b>   |                   |                   |                  |               |                     |
| Transfers In   | \$ -              | \$ 310,733        | (310,733)        |               | \$ 352,645          |
| Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments      | 0                 | 0                 | 0                |               | 0                   |
| <b>Total Revenues</b>  | <b>\$ -</b>       | <b>\$ 310,733</b> | <b>(310,733)</b> |               | <b>\$ 352,645</b>   |
| <b>Expenses:</b>   | <b>\$ -</b>       | <b>\$ -</b>       | <b>0</b>         |               | <b>\$ 352,644</b>   |
| Ending Cash:   | \$ 15,105         |                   |                  |               |                     |
| <b>CCWA Water Conversion Debt Service/409</b>                          |                   |                   |                  |               |                     |
| Beginning Cash:  | \$ 20,873         |                   |                  |               |                     |
| <b>Revenues:</b>   |                   |                   |                  |               |                     |
| Assessments  | \$ 17,700         | \$ 16,667         | 1,033            | 6.20%         | \$ 50,000           |
| Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments      | 0                 | 0                 | 0                |               | 0                   |

|   |                  |              |                  |          |                   |
|---|------------------|--------------|------------------|----------|-------------------|
| <b>City of Ferndale</b>   |                  |              |                  |          |                   |
| <b>Budget Summary</b>   |                  |              |                  |          |                   |
| <b>For the Month of April 2018</b>                                |                  |              |                  |          |                   |
|   | 4 Months         |              | 4 Months         |          |                   |
|   | Through Apr. 30, |              | Through Apr. 30, |          | 12 Months         |
|   | 2018             | 2018         | \$               | %        | 2018 Budget       |
|   | Actual           | Budget       | Variance         | Variance | 1st Budget Update |
| <b>Total Revenues</b>   | \$ 17,700        | \$ 16,667    | 1,033            | 6.20%    | \$ 50,000         |
| <b>Expenses:</b>  | \$ -             | \$ 6,047     | 6,047            |          | \$ 36,284         |
| Ending Cash:  | \$ 38,573        |              |                  |          |                   |
| <b><u>Computer Repair/Replace/510</u></b>                         |                  |              |                  |          |                   |
| Beginning Cash:   | \$ -             |              |                  |          |                   |
| <b>Revenues:</b>  |                  |              |                  |          |                   |
| Interfund Revenues  | \$ 62,960        | \$ 64,547    | (1,587)          | -2.46%   | \$ 193,640        |
| Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments | -                | 0            | 0                |          | 0                 |
| <b>Total Revenues</b>   | \$ 62,960        | \$ 64,547    | (1,587)          | -2.46%   | \$ 193,640        |
| <b>Expenses:</b>  | \$ 62,960        | \$ 57,070    | (5,890)          | -10.32%  | \$ 158,309        |
| Ending Cash:  | \$ 0             |              |                  |          |                   |
| <b><u>Equipment Maint./Replace/550</u></b>                        |                  |              |                  |          |                   |
| Beginning Cash:   | \$ 223,360       |              |                  |          |                   |
| <b>Revenues:</b>  |                  |              |                  |          |                   |
| Interfund Revenues  | \$ -             | \$ 227,069   | (227,069)        |          | \$ 658,804        |
| Other Revenues/Bond Proceeds                                      | 0                | 0            | 0                |          | 0                 |
| Interfund Loans/Transfers   | 0                | 0            | 0                |          | 545,000           |
| Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments | 181              | 0            | 181              |          | 0                 |
| <b>Total Revenues</b>   | \$ 181           | \$ 227,069   | (226,888)        | -99.92%  | \$ 1,203,804      |
| <b>Expenses:</b>  |                  |              |                  |          |                   |
| Salary/Benefits/Payroll Taxes                                     | \$ 43,903        | \$ 36,905    | (6,998)          | -18.96%  | \$ 110,714        |
| Cent. Svcs, Computer Rent Non-Labor                               | 243              | 6,424        | 6,181            | 96.22%   | 19,272            |
| Insurance Non-Labor   | 0                | 15,650       | 15,650           |          | 62,000            |
| Op Supplies / Parts Non-Labor                                     | 11,827           | 21,250       | 9,423            | 44.34%   | 85,000            |
| Gas/Oil Non-Labor   | 23,851           | 27,500       | 3,649            | 13.27%   | 110,000           |
| Contract R&M Non-Labor  | 2,732            | 10,000       | 7,268            | 72.68%   | 40,000            |
| Other Non-Labor   | 9,240            | 9,250        | 10               | 0.11%    | 24,200            |
| Capital   | 31,949           | 80,000       | 48,051           | 60.06%   | 636,000           |
| Interfund Loan Repayments   | 0                | 0            | 0                |          | 0                 |
| <b>Total Expenses:</b>  | \$ 123,745       | \$ 206,979   | 83,234           | 40.21%   | \$ 1,087,186      |
| Ending Cash:  | \$ 99,796        |              |                  |          |                   |
| <b><u>Court Agency/650</u></b>                                    |                  |              |                  |          |                   |
| <b>Revenues:</b>  | \$ 49,468        | \$ 75,000    | 25,532           | 34.04%   | \$ 225,000        |
| <b>Expenses:</b>  | \$ 49,468        | \$ 75,000    | 25,532           | 34.04%   | \$ 225,000        |
| <b><u>All Funds:</u></b>  |                  |              |                  |          |                   |
| Salary/Benefits/Payroll Taxes                                     | \$ 2,517,016     | \$ 2,583,434 | 66,417           | 2.57%    | \$ 7,943,056      |