City of Ferndale					
Budget Summary					
For the Month of April 2017					
	4 Months	*4 Months*			
	Through April 30,	***Through April 30,***			12 Months
	2017	**2017**	**$**	**%**	**2017 Budget**
	Actual	**Budget**	**Variance**	**Variance**	**1st Budget Update**
Current Expense/001					
Beginning Cash:	$ 2,212,064				
Revenues:					
Taxes:					
Property Taxes	$ 454,094	$ 465,061	$ (10,967)	-2.36%	$ 1,092,204
Sales Tax	614,628	504,709	109,919	21.78%	1,698,696
Quarterly Mitigation Payments	16,088	16,500	(412)	-2.50%	66,000
Sales Tax - EMS	53,065	55,162	(2,097)	-3.80%	165,486
Water/Sewer/Storm Utility Taxes	224,885	222,250	2,635	1.19%	700,000
Other Utility Taxes	417,564	332,982	84,582	25.40%	885,000
Total Taxes	**$ 1,780,324**	**$ 1,596,664**	**$ 183,660**	**11.50%**	**$ 4,607,386**
Licenses/Permits:					
Permits - Res./Com.	$ 99,057	$ 101,600	$ (2,543)	-2.50%	$ 418,500
Bus. Licenses/Franchise Fees/Cell Tower Rent/Gun Permits	326,995	325,000	1,995	0.61%	341,500
Total Licenses/Permits	**$ 426,052**	**$ 426,600**	**$ (548)**	**-0.13%**	**$ 760,000**
Inter-govt	**$ 100,722**	**$ 88,442**	**$ 12,280**	**13.89%**	**$ 190,326**
Charges For Services:					
Central Service Charges to Other Funds	$ -	$ -	$ -		$ 367,710
Devel Review Fees	62,933	93,750	(30,817)	-32.87%	375,000
Res./Com. Fees	104,555	67,467	37,089	54.97%	202,400
Other Charges for Services	32,770	34,218	(1,448)	-4.23%	114,900
Total Charges For Services	**$ 200,259**	**$ 195,435**	**$ 4,824**	**2.47%**	**$ 1,060,010**
Fines/Forfeit.	**$ 55,332**	**$ 49,260.00**	**$ 6,072.16**	**12.33%**	**$ 154,500**
Misc. - Res./Com. Deposits	$ -	$ -	$ -		$ -
Misc. - Lummi Property Tax Equivalent	1,747	0	1,747		7,950
Misc. - Court Related	8,938	5,433	3,505	**64.50%**	16,000
Misc. - DV Consultant Donations From Other Cities	-	33,067	(33,067)	**-100.00%**	33,067
Misc. - Other	20,665	26,667	(6,001)	**-22.51%**	80,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	1,999	1,167	833	71.38%	3,500
Total Misc.	**$ 33,350**	**$ 66,334**	**$ (32,984)**	**-49.72%**	**$ 140,517**
Transfers In	$ -	$ 281,622	$ (281,622)	**-100.00%**	$ 941,723
Total Revenues	**$ 2,596,039**	**$ 2,704,356**	**$ (108,317)**	**-4.01%**	**$ 7,854,462**
Expenses:					
Council					
Salary/Benefits/Payroll Taxes	$ 18,003	$ 16,876	$ (1,127)	-6.68%	$ 50,627
Non-Labor	0	1,943	1,943	100.00%	7,773
Council	**$ 18,003**	**$ 18,819**	**$ 816**	**4.34%**	**$ 58,400**
Court					
Salary/Benefits/Payroll Taxes	$ 53,528	$ 61,981	$ 8,453	13.64%	$ 185,944
Non-Labor	48,278	61,829	13,551	21.92%	247,315
Court	**$ 101,806**	**$ 123,810**	**$ 22,004**	**17.77%**	**$ 433,259**
Administration					
Salary/Benefits/Payroll Taxes	$ 81,150	$78,737	$ (2,412)	-3.06%	$ 228,412
Non-Labor - Controllable:					
Office Supplies	$ 65	$ 50	$ (15)	-30.36%	$ 200
O & M Supplies	0	0	-		0
Minor Office Equipment	0	0	-		0
Professional Services	5,001	5,125	124	2.42%	20,500
Cell Phone	387	450	63	13.96%	1,800

City of Ferndale
Budget Summary
For the Month of April 2017

	4 Months *Through April 30,* 2017 Actual	*4 Months* *Through April 30,* 2017 Budget	$ Variance	% Variance	12 Months 2017 Budget 1st Budget Update
Travel	1,233	1,200	(33)	-2.71%	2,000
Training	168	1,000	832	83.23%	4,000
Miscellaneous	2,439	500	(1,939)	-387.82%	1,500
Subtotal Non-Labor - Controllable	**$ 9,293**	**$ 8,325**	**$ (967.62)**	**-11.62%**	**$ 30,000**
Non-Labor - Other:					
Computer Repair & Maintenance - Finance Administered	$ 800	$ 532	$ (268)	-50.28%	$ 1,600
Equipment Repair & Maintenance - Finance Administered	2,060	2,060	-	0.00%	6,180
Subtotal Non-Labor Other	**$ 2,860**	**$ 2,592**	**$ (268)**	-10.32%	**$ 7,780**
Total Non-Labor	**$ 12,153**	**$ 10,917**	**$ (1,235)**	**-11.31%**	**$ 37,780**
Total Administration	**$ 93,302**	**$ 89,655**	**$ (3,648)**	**-4.07%**	**$ 266,192**
Clerk/Treasurer					
Salary/Benefits/Payroll Taxes	$ 121,654	$ 119,767	$ (1,887)	-1.58%	$ 359,301
Non-Labor	24,025	14,600	(9,425)	-64.55%	43,800
Clerk/Treasurer	**$ 145,678**	**$ 134,367**	**$ (11,311)**	**-8.42%**	**$ 403,101**
Legal Services	**$ 41,980**	**$ 24,475**	**$ (17,505)**	-71.52%	**$ 95,500**
General Government					
Non-Labor - General	$ 73,148	$ 109,879	$ 36,731	33.43%	$ 293,540
Non-Labor - Insurance/Deductibles	219,880	187,073	(32,807)	-17.54%	200,000
Non-Labor - Audit	0	15,000	15,000	100.00%	17,000
Capital	0	0	0		0
General Government	**$ 293,028**	**$ 311,952**	**$ 18,924.20**	**6.07%**	**$ 510,540**
Law Enforcement					
Salary/Benefits/Payroll Taxes - Except O.T.	$ 861,762	$ 880,316	$ 18,554	2.11%	$ 2,700,949
Overtime - General	38,556	36,667	(1,889)	-5.15%	110,000
Overtime - Stonegarden Grant	7,274	0	(7,274)		0
Overtime - Traffic Safety	1,485	0	(1,485)		0
Overtime - Special Events	1,094	0	(1,094)		0
Facilities - Other	17,459	17,875	416	2.33%	51,500
Computer/Equip. Rent Non-Labor	109,047	106,796	(2,251)	-2.11%	349,388
Other Non-Labor	132,183	61,706	(70,477)	-114.22%	184,822
Capital	0	0	-		-
Law Enforcement	**$ 1,168,860**	**$ 1,103,360**	**$ (65,500.90)**	**-5.94%**	**$ 3,396,659**
Detention					
Salary/Benefits/Payroll Taxes	$ 30,554	$30,747	$ 193	0.63%	$ 92,242
Jail Contract Non-Labor	84,817	92,308	7,491	8.12%	400,000
Other Non-Labor	1,258	1,040	(218)		4,160
Detention	**$ 116,629**	**$ 124,095**	**$ 7,466**	**6.02%**	**$ 496,402**
Building Inspection					
Salary/Benefits/Payroll Taxes	$ 127,285	$ 113,730	$ (13,555)	-11.92%	$ 348,154
Computer/Equip.Rent Non-Labor	7,259	7,259	0	0.00%	16,216
Other Non-Labor	2,684	3,108	425	13.66%	16,850
Capital	0	0	-		0
Building Inspection	**$ 137,228**	**$ 124,098**	**$ (13,130)**	**-10.58%**	**$ 381,220**
Emergency Preparedness	**$ 60,380**	**53,035**	**$ (7,345)**	-13.85%	**$ 130,000**
Clean Air	**$ 4,522**	**$4,525**	**$ 3**	0.07%	**$ 4,525**
Engineering					
Salary/Benefits/Payroll Taxes	$ 110,018	$81,567	$ (28,451)	-34.88%	$ 244,702
Computer/Equip.Rent Non-Labor	8,980	8,813	(167)	-1.90%	26,441
Non-Labor	10,678	26,250	15,572		105,000
Engineering	**$ 129,677**	**$ 116,631**	**$ (13,046)**	**-11.19%**	**$ 376,143**
General Bldg. Maint.					
Salary/Benefits/Payroll Taxes	$ 12,721	$17,148	$ 4,427	25.81%	$ 52,493
Non-Labor	26,610	23,524	(3,086)	-13.12%	62,895
Capital	0		0		
General Bldg. Maint.	**$ 39,331**	**$ 40,671**	**$ 1,340**	**3.30%**	**$ 115,388**
Parks					
Salary/Benefits/Payroll Taxes	$ 61,408	$ 80,719	$ 19,312	23.92%	$ 308,158
Computer/Equip.Rent Non-Labor	24,970	24,887	(83)	-0.33%	74,660
Building Maintenance Non-Labor	405	300	(105)	-35.00%	2,400

City of Ferndale

Budget Summary

For the Month of April 2017

	4 Months	*4 Months*			
	Through April 30,	***Through April 30,***			12 Months
	2017	**2017**	**$**	**%**	**2017 Budget**
	Actual	**Budget**	**Variance**	**Variance**	**1st Budget Update**
Other Non-Labor	17,696	30,275	12,579	41.55%	109,500
Capital	248	0	(248)		60,000
Parks	**$ 104,726**	**$ 136,181**	**$ 31,455**	**23.10%**	**$ 554,718**
Mental/Physical Health	**$ -**	**$ -**	**$ -**		**$ 3,600**
Community Development Dept. 019					
Salary/Benefits/Payroll Taxes	$ 141,313	$ 126,078	$ (15,235)	-12.08%	$ 378,233
Vehicle/Computer Rent Non-Labor	13,273	11,032	(2,241)	-20.31%	33,090
Other Non-Labor	31,976	54,725	22,749	41.57%	189,700
Capital	0	0	-		0
Community Development Dept. 019	**$ 186,562**	**$ 191,834**	**$ 5,273**	**2.75%**	**$ 601,023**
Transfers/Interfund Loans	**$ -**	**$ -**	**$ -**		**$ 28,843**
Current Expense Fund No. 001 - Total Expenses	**$ 2,641,712**	**$ 2,597,508**	**$ (44,205)**	**-1.70%**	**$ 7,855,513**
Cur. Exp. (General) Fund No. 001 Total Expenses Summary:					
Salary/Benefits/Payroll Taxes	**$ 1,667,805**	**$ 1,644,334**	**$ (23,471)**	-1.43%	**$ 5,059,215**
Non-Labor - Other	**$ 973,660**	**$ 953,174**	**($20,486)**	-2.15%	**$ 2,736,298**
Capital	**$ 248**	**$ -**	**$ (248)**		**$ 60,000**
Other Non-Budgeted Items	**$ 64**				
Ending Cash:	**$ 2,166,454**				**$ 2,211,013**
<u>Gen. Fund Contingency Reserve/002</u>					
Beginning Cash:	$ 100,323				
Revenues:					
Transfers In	$ -	$ -	$ -		**$ -**
Interfund Loan Repayment					0
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	225	0	225		-
Total Revenues	**$ 225**	**$ -**	**$ 225**		**$ -**
Expenses:	**$ -**	**$ -**	**$ -**		**$ -**
Ending Cash:	**$ 100,548**				
<u>Facilities Capital Reserve/003</u>					
Beginning Cash:	$ 100,323				
Revenues:					
Transfers In	$ -	$ -	$ -		**$ -**
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	225	0	225		-
Total Revenues	**$ 225**	**$ -**	**$ 225**		**$ -**
Expenses:	**$ -**	**$ -**	**$ -**		**$ -**
Ending Cash:	**$ 100,548**				
<u>LEOFF 1 Reserve/004</u>					
Beginning Cash:	$ 439,675				
Revenues:					
Transfers In	$ -	$ 66,000	$ (66,000)		$ 100,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	1,782	280	1,502	537.22%	839
Total Revenues	**$ 1,782**	**$ 66,280**	**$ (64,498)**	-97.31%	**$ 100,839**
Expenses:	**$ 9,469**	**$ 11,015**	**$ 1,546**	14.03%	**$ 132,178**
Ending Cash:	**$ 431,988**				
<u>Solid Waste Tax/005</u>					
Beginning Cash:	$ 205,156				
Revenues:					
Solid Waste Tax	$ 587,056	$ 589,557	$ (2,501)	-0.42%	$ 1,825,071
Solid Waste Tax - Recyclables	8,504	10,461	(1,957)	-18.71%	34,984
Transfer In From Fund 215	0	0	0		2,500

City of Ferndale

Budget Summary

For the Month of April 2017

	4 Months	4 Months			
	Through April 30,	*Through April 30,*			12 Months
	2017	**2017**	**$**	**%**	**2017 Budget**
	Actual	**Budget**	**Variance**	**Variance**	**1st Budget Update**
Late Fees	0				0
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	0	0		0
Total Revenues	**$ 595,560**	**$ 600,018**	**$ (4,459)**	-0.74%	**$ 1,862,555**
Expenses:	**$ 113,573**	**$ 860,152**	**$ 746,579**		**$ 1,980,105**
Ending Cash:	**$ 687,143**				
Pioneer Pavilion Com. Center Operating/007					
Beginning Cash:	$ 5,468				
Revenues:					
Rental Fees - COC	$ -	$ -	$ -		$ -
Rental Fees / Other	3,640	1,000	2,640	264.00%	2,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	0	0		0
Transfers In FromSolid Waste Fund 005	416	415	1	0.20%	30,000
Total Revenues	**$ 4,055**	**$ 1,415**	**$ 2,641**	186.63%	**$ 32,000**
Expenses:	**$ 9,523**	**$ 11,600**	**$ 2,077**	17.91%	**$ 34,800**
Ending Cash:	**$ 0**				
Street/101					
Beginning Cash:	$ 42,460				
Revenues:					
Fuel Taxes + Multi Transpo City	$ 87,556	$ 97,281	$ (9,725)	-10.00%	$ 291,843
Encroachment Permits/Haul Route Review Fees	7,050	5,658	1,392	24.60%	16,974
Transfers In - Solid Waste Tax 005 & REET 1 & 2 & Traf Mit 104	163,066	163,066	0	0.00%	1,098,690
Transfers In - TBD 113	50,000	50,000	0	0.00%	330,000
Grants	39,262	39,262	0	0.00%	1,429,700
Misc	10	0	10		-
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	-	0	0		-
Total Revenues	**$ 346,945**	**$ 355,267**	**$ (8,322)**	-2.34%	**$ 3,167,207**
Expenses:					
Administration					
Salary/Benefits/Payroll Taxes	$ 56,918	$ 92,056	$ 35,138	38.17%	$ 276,168
Central Services, Computer/Equip. Rent Non-Labor	15,400	42,786	27,387	64.01%	171,146
Other Non-Labor	26,179	25,463	(717)	-2.81%	49,250
Administration	**$ 98,497**	**$ 160,305**	**$ 61,808**	**38.56%**	**$ 496,564**
Sidewalks					
Salary/Benefits/Payroll Taxes	$ 1,935	$ 6,946	$ 5,010	72.14%	$ 21,262
Non-Labor	0	1,500	1,500		6,000
Sidewalks	**$ 1,935**	**$ 8,446**	**$ 6,510**	**77.09%**	**$ 27,262**
Roadway					
Salary/Benefits/Payroll Taxes	$ 64,984	$ 65,315	$ 331	0.51%	$ 157,087
Other Non-Labor	22,264	29,338	7,073	24.11%	85,350
Roadway	$ 87,248	$ 94,653	$ 7,405	7.82%	$ 242,437
Street Lights	$ 50,233	$ 50,500	$ 267	0.53%	$ 200,000
Traffic Control					
Salary/Benefits/Payroll Taxes	$ 10,631	$ 14,817	$ 4,185.87	28.25%	$ 45,359
Non-Labor	4,470	6,250	1,780	28.47%	25,000
Capital	0	0	-		0
Traffic Control	**$ 15,102**	**$ 21,067**	**$ 5,965.50**	**28.32%**	**$ 70,359**
Snow & Ice					
Salary/Benefits/Payroll Taxes	$ 41,981	$ 21,000	$ (20,981)	-99.91%	$ 44,271
Non-Labor	12,264	1,400	(10864)	-776.00%	5,200
Snow & Ice	$ 54,245	$ 22,400	(31,845)	-142.17%	$ 49,471
Street Cleaning					
Salary/Benefits/Payroll Taxes	$ 10,339	$ 10,335	$ (4)	-0.04%	$ 25,514
Non-Labor	26	1,300	1,274		5,200

City of Ferndale

Budget Summary

For the Month of April 2017

	4 Months *Through April 30,* 2017 Actual	4 Months *Through April 30,* 2017 Budget	$ Variance	% Variance	12 Months 2017 Budget 1st Budget Update
Street Cleaning	$ 10,365	$ 11,635	$ 1,270	10.91%	$ 30,714
Capital Projects	$ 71,779	$128,690	$ 56,911	44.22%	$ 2,125,500
Street Fund No. 101 - Total Expenses	**$ 389,405**	**$ 497,695**	**$ 108,290**	21.76%	**$ 3,242,307**
Street 101 Total Expenses Summary:					
Salary/Benefits/Payroll Taxes	**$ 186,789**	**$ 210,469**	**$ 23,680**	11.25%	**$ 569,661**
Non-Labor - Other	**$ 130,837**	**$ 158,536**	**$ 27,700**	17.47%	**$ 547,146**
Capital	**$ 71,779**	**$ 128,690**	**$ 56,911**	44.22%	**$ 2,125,500**
Other Non-Budgeted Items					
Ending Cash:	**$ 0**				
Park Mitigation/102					
Beginning Cash:	$ 179,072				
Revenues:					
Fees	$ 25,944	$ 63,158	$ (37,214)	-58.92%	$ 218,273
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	281	0	281		0
Total Revenues	**$ 26,225**	**$ 63,158**	**$ (36,933)**	-58.48%	**$ 218,273**
Expenses/Transfers:	**$ -**	**$ 90,272**	**$ 90,272**		**$ 161,455**
Ending Cash:	**$ 205,297**				
Traffic Mitigation/104					
Beginning Cash:	$ 468,341				
Revenues:					
Fees	$ 75,746	$ 109,076	$ (33,330)	-30.56%	$ 370,728
Transfer In - Project Residuals	-	0	0		0
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	528	0	528		0
Total Revenues	**$ 76,274**	**$ 109,076**	**$ (32,802)**	-30.07%	**$ 370,728**
Expenses/Transfers/Loans:	**$ 50,000**	**$ -**	**$ (50,000)**		**$ 250,000**
Ending Cash:	**$ 494,615**				
Criminal Justice/106					
Beginning Cash:	$ 4,569				
Revenues:					
State Revenues/Grants/Interfund Loans/Other	$ 8,500	$ 5,963	$ 2,537	42.55%	$ 17,888
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	0	0		0
Total Revenues	**$ 8,500**	**$ 5,963**	**$ 2,537**	42.55%	**$ 17,888**
Expenses:	**$ -**	**$ -**	**$ -**		**$ 14,000**
Ending Cash:	**$ 13,069**				
Local Criminal Justice/107					
Beginning Cash:	$ 33,446				
Revenues:					
State Revenues	$ 74,052	$66,667	$ 7,386	11.08%	$ 200,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	0	0		0
Total Revenues	**$ 74,052**	**$ 66,667**	**$ 7,386**	11.08%	**$ 200,000**
Expenses/Transfers:	**$ -**	**$ -**	**$ -**		**$ 200,000**
Ending Cash:	**$ 107,498**				
Transp. Benefit District (TBD) .2% Sales Tax/113					
Beginning Cash:	$ 91,668				
Revenues:					
.2% Sales Tax - State Revenues	$ 144,342	$ 132,613	$ 11,729	8.84%	$ 397,838
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	0	0		0

City of Ferndale

Budget Summary

For the Month of April 2017

	4 Months Through April 30, 2017 Actual	4 Months Through April 30, 2017 Budget	$ Variance	% Variance	12 Months 2017 Budget 1st Budget Update
Total Revenues	**$ 144,342**	**$ 132,613**	**$ 11,729**	8.84%	**$ 397,838**
Expenses/Transfers:	**$ 50,000**	**$153,900**	**$ 103,900**		**$ 330,000**
Ending Cash:	**$ 186,010**				
Expenses Transfers to Street Fund No. 101:					
WA Street Vista to Third	**$ 2,779**				
Library X Walk	**4,952**				
WA Street Main to Vista	**7,483**				
Portal Way Pavement	**659**				
Portal Way Roundabout	**28,557**				
Cherry Street sidewalk	**89**				
WA Street Roundabout	**5,481**				
Total Expenses	**$ 50,000**				
<u>Hotel Motel Tax/198</u>					
Beginning Cash:	$ 13,610				
Revenues:					
State Revenues/Other	$ 23,532	$ 17,333	$ 6,199	35.76%	$ 52,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	0	0		0
Total Revenues	**$ 23,532**	**$ 17,333**	**$ 6,199**	35.76%	**$ 52,000**
Expenses:	**$ 1,484**	**$ 17,750**	**$ 16,266**		**$ 52,000**
Ending Cash:	**$ 35,658**				
<u>Street/Parks/Land Debt Service/214</u>					
Beginning Cash:	$ 11,023				
Revenues:					
Transfers In	$ -	$ -	$ -		$ 120,947
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	1	0	1		0
Total Revenues	**$ 0**	**$ -**	**$ 1**		**$ 120,947**
Expenses:	**$ -**	**$ 3,262**	**$ 3,262**		**$ 120,947**
Ending Cash:	**$ 11,024**				
<u>LaBounty LID 2006-1 Bond Debt Service/215</u>					
Beginning Cash:	$ 4,220				
Revenues:					
Transfers In	$ -	$ -	$ -		$ 2,500
LID Interest/Principal/Penalties	0	0	0		53,072
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	0	0		0
Total Revenues	**$ -**	**$ -**	**$ -**		**$ 55,572**
Expenses:	**$ -**	**$0**	**$ -**		**$ 55,572**
Ending Cash:	**$ 4,220**				
<u>LaBounty LID 2006-1 Bond Guarantee/216</u>					
Beginning Cash:	$ 28,136				
Revenues:					
Transfers In	$ -	$ -			$ -
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	63	0	63		0
Total Revenues	**$ 63**	**$ -**	**$ 63**		**$ -**
Expenses:	**$ -**	**$ -**	**$ -**		**$ 2,500**
Ending Cash:	**$ 28,199**				
<u>LaBounty GO Bond Debt Service/217</u>					
Beginning Cash:	$ 148				

City of Ferndale
Budget Summary
For the Month of April 2017

	4 Months Through April 30, 2017 Actual		4 Months Through April 30, 2017 Budget		$ Variance		% Variance	12 Months 2017 Budget 1st Budget Update	
Revenues:									
Transfers In	$	-	$	-	$	-		$	26,720
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments		0		0		0			0
Total Revenues	**$**	**0**	**$**	**-**	**$**	**0**		**$**	**26,720**
Expenses:	**$**	**-**	**$**	**13,360.00**	**$**	**13,360**		**$**	**26,720**
Ending Cash:	**$**	**148**							
2010 GO Bond Debt Service/218									
Beginning Cash:	$	1,382							
Revenues:									
Federal BAB Subsidy - 35% of Interest	$	-	$	-	$	-		$	68,080
Transfers In		0		0		0			365,026
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments		2		53		(52)	-96.78%		160
Total Revenues	**$**	**2**	**$**	**53**	**$**	**(52)**	-96.78%	**$**	**433,266**
Expenses:	**$**	**300**	**$**	**350**	**$**	**50**		**$**	**430,514**
Ending Cash:	**$**	**1,084**							
2011 GO Bond Debt Service/219									
Beginning Cash:	$	3,035							
Revenues:									
Transfers In	$	-	$	78,969	$	(78,969)	-100.00%	$	160,238
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments		6		0		6			35
Total Revenues	**$**	**6**	**$**	**78,969**	**$**	**(78,963)**		**$**	**160,273**
Expenses:	**$**	**300**	**$**	**-**	**$**	**(300)**		**$**	**160,273**
Ending Cash:	**$**	**2,740**							
2013 Library GO Bond Debt Service/220									
Beginning Cash:	$	1,767							
Revenues:									
Property Tax	$	421	$	3,976	$	(3,555)	-89.41%	$	63,910
Transfers In		0		122,162		(122,162)	-100.00%		122,162
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments		0		0		0			0
Total Revenues	**$**	**4,108**	**$**	**126,138**	**$**	**(125,717)**	**-99.67%**	**$**	**186,072**
Expenses:	**$**	**-**	**$**	**-**	**$**	**-**		**$**	**186,072**
Ending Cash:	**$**	**5,875**							
Real Estate Excise Tax REET 1/301									
Beginning Cash:	$	74,598							
Revenues:									
REET 1	$	83,922	$	91,667	$	(7,745)	-8.45%	$	275,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments		167		44		123	280.66%		132
Total Revenues	**$**	**84,089**	**$**	**91,711**	**$**	**(7,621)**	-8.31%	**$**	**275,132**
Expenses/Transfers/Loans:	**$**	**-**	**$**	**-**	**$**	**-**		**$**	**221,037**
Ending Cash:	**$**	**158,687**							
Real Estate Excise Tax REET 2/302									
Beginning Cash:	$	595,569							
Revenues:									
REET 2	$	83,922	$	91,667	$	(7,745)	-8.45%	$	275,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments		554		177		377	212.33%		532
Transfers In		0							0
Total Revenues	**$**	**84,476**	**$**	**91,844**	**$**	**(7,368)**	-8.02%	**$**	**275,532**
Expenses/Transfers/Loans:	**$**	**-**	**$**	**-**	**$**	**-**		**$**	**120,000**

City of Ferndale					
Budget Summary					
For the Month of April 2017					
	4 Months	*4 Months*			
	Through April 30,	***Through April 30,***			12 Months
	2017	**2017**	**$**	**%**	**2017 Budget**
	Actual	**Budget**	**Variance**	**Variance**	**1st Budget Update**
Ending Cash:	**$ 680,045**				
Star Park Constr./309					
Beginning Cash:	$ 53,417				
Revenues:					
Donations	$ 6,094	$ -	$ 6,094		$ -
Grants	0	0	0		0
Transfers In/Interfund Loans	0	0	0		0
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	210	0	210		0
Total Revenues	**$ 6,304**	**$ -**	**$ 6,304**		**$ -**
Expenses:	**$ 119**	**$ -**	**$ (119)**		**$ -**
Ending Cash:	**$ 59,603**				
Main & LaBounty + Walgreens Roundabouts Construction/347					
Beginning Cash:	$ 903				
Revenues:					
Transfers In	$ -	$ -	$ -		$ -
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	0	0		0
Total Revenues	**$ 0**	**$ -**	**$ 0**		**$ -**
Expenses:	**$ -**	**$ -**	**$ -**		**$ -**
Ending Cash:	**$ 904**				
Thornton Road Overpass Construction/370					
Beginning Cash:	$ 70,653				
Revenues:					
Transfers In	$ -	$ -	$ -		$ -
Grants	19,469	254,136	(234,667)	-92.34%	1,200,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	0	0		0
Total Revenues	**$ 19,469**	**$ 254,136**	**$ (234,667)**	-92.34%	**$ 1,200,000**
Expenses:	**$ 22,857**	**$ 6,000.00**	**$ (16,857)**		**$ 1,200,000**
Ending Cash:	**$ 67,264**				
Water/401					
Beginning Cash:	$ 752,210				
Revenues:					
Connection Fees	$ 134,078	$ 150,000	$ (15,922)	-10.61%	$ 600,000
Connection Fees - Utility Billings	5,488	5,000	488	9.76%	15,000
Rate Revenue	716,674	667,075	49,598	7.44%	2,187,246
Fees & Other Revenue	70,299	50,015	20,284	40.56%	164,000
Other/Transfers In/State Loans & Grants/Interfund Loans	688,226	301,000	387,226	128.65%	301,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	941	333	607	182.20%	1,000
Total Revenues	**$ 1,615,704**	**$ 1,173,423**	**$ 442,281**	37.69%	**$ 3,268,246**
Expenses/Transfers/Interfund Loans:					
Administration					
Salary/Benefits/Payroll Taxes	$ 57,997	$ 72,166	$ 14,169	19.63%	$ 220,916
B&O/COF Utility Tax	118,436	97,002	(21,434)	-22.10%	388,009
Cent. Svcs, Computer/Equip.Rent Non-Labor	19,987	53,149	33,163	62.40%	159,448
Other Non-Labor	14,981	14,588	(393)	-2.70%	58,350
Administration	$ 211,400	$ 236,905	$ 25,505	10.77%	$ 826,723
Maintenance					
Salary/Benefits/Payroll Taxes	$ 97,842	$ 116,336	$ 18,494	15.90%	$ 356,130
Non-Labor	12,903	29,633	16,731	56.46%	101,400

City of Ferndale					
Budget Summary					
For the Month of April 2017					
	4 Months	*4 Months*			
	Through April 30,	***Through April 30,***			12 Months
	2017	**2017**	**$**	**%**	**2017 Budget**
	Actual	**Budget**	**Variance**	**Variance**	**1st Budget Update**
Maintenance	**$ 110,745**	**$ 145,969**	**$ 35,224**	**24.13%**	**$ 457,530**
Operations					
Salary/Benefits/Payroll Taxes	$ 52,330	$ 74,443.41	$ 22,113	29.70%	$ 227,888
PSE Electricity Non-Labor	25,875	35,806	9,930	27.73%	143,222
Other Non-Labor	94,492	51,875	(42,617)	-82.15%	203,700
Operations	**$ 172,698**	**$ 162,124**	**$ (10,574)**	**-6.52%**	**$ 574,810**
Capital	**$ 119,441**	**$ 75,950**	**$ (43,491)**	**-57.26%**	**$ 1,070,000**
Transfers/Loans/Misc	**$ -**	**$ 485,726**	**$ 485,726**		**$ 870,243**
Total Expenses/Transfers/Interfund Loans	**$ 614,284**	**$ 1,106,675**	**$ 492,390**	**44.49%**	**$ 3,799,306**
Water 401 Total Expenses Summary:					
Salary/Benefits/Payroll Taxes	**$ 208,169**	**$ 262,946**	**$ 54,777**	20.83%	**$ 804,934**
Non-Labor	**$ 286,674**	**$ 282,053**	**$ (4,621)**	-1.64%	**$ 1,054,129**
Capital	**$ 119,441**	**$ 75,950**	**$ (43,491)**	-57.26%	**$ 1,070,000**
Transfers	**$ -**	**$ 485,726**	**$ 485,726**		**$ 870,243**
Other Non-Budgeted Items	**$ -**	**$ -**			
Ending Cash:	**$ 1,753,631**				**$ 221,150**
Sewer/402					
Beginning Cash:	$ 4,051,061				
Revenues:					
Connection Fees	$ 185,254	$ 223,075	$ (37,821)	-16.95%	$ 717,224
Connection Fees - Utility Billings	7,856	7,333	522	7.12%	22,000
Rate Revenue	993,720	1,012,384	(18,665)	-1.84%	3,032,934
Fees & Other Revenue	3,500	2,913	587	20.15%	8,500
Leachate Revenue	0	0	0		0
Other/Transfers In/State Loans & Grants/Interfund Loans/Bond Proceeds	0	0	0		260,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	(6,210)	3,333	(9,544)	-286.31%	10,000
Total Revenues	**$ 1,184,118**	**$ 1,249,039**	**$ (64,920)**	-5.20%	**$ 4,050,658**
Expenses/Transfers/Interfund Loans:					
Administration					
Salary/Benefits/Payroll Taxes	$ 36,994	$ 57,454	$ 20,460	35.61%	$ 175,880
B&O/COF Utility Tax	125,851	139,463	13,613	9.76%	406,093
Cent. Svcs, Computer/Equip.Rent Non-Labor	12,530	35,116	22,586	64.32%	105,349
Other Non-Labor	7,105	15,619	8,514	54.51%	54,475
Administration	**$ 182,480**	**$ 247,652**	**$ 65,173**	**26.32%**	**$ 741,797**
Maintenance					
Salary/Benefits/Payroll Taxes	$ 72,199	$ 63,538	$ (8,661)	-13.63%	$ 194,504
Non-Labor	5,844	21,225	15,381	72.47%	84,900
Maintenance	**$ 78,043**	**$ 84,763**	**$ 6,720**	**7.93%**	**$ 279,404**
Operations					
Salary/Benefits/Payroll Taxes	$ 70,100	$ 74,443	$ 4,343	5.83%	$ 227,888
PSE Electricity Non-Labor	59,703	47,500	(12,203)	-25.69%	190,000
Sludge Removal Non-Labor 402.000.003	5,702	7,500	1,798	23.98%	142,650
Other Non-Labor	55,812	56,050	238	0.42%	215,800
Operations	**$ 191,318**	**$ 185,493**	**$ (5,824)**	**-3.14%**	**$ 776,338**
Capital	**$ 655,885**	**$ 560,000**	**$ (95,885)**	**-17.12%**	**$ 2,648,000**
Transfers/Debt Service/Interfund Loans/Misc	**$ -**	**$ 173,691**	**$ 173,691**		**$ 880,257**
Total Expenses/Transfers/Interfund Loans	**$ 1,107,726**	**$ 1,251,599**	**$ 143,874**	**11.50%**	**$ 5,325,796**
Sewer 402 Total Expenses Summary:					
Salary/Benefits/Payroll Taxes	**$ 179,293**	**$ 195,435**	**$ 16,142**	8.26%	**$ 598,272**
Non-Labor	**$ 272,547**	**$ 322,473**	**$ 49,926**	15.48%	**$ 1,199,267**
Capital	**$ 655,885**	**$ 560,000**	**$ (95,885)**	-17.12%	**$ 2,648,000**

City of Ferndale					
Budget Summary					
For the Month of April 2017					
	4 Months	*4 Months*			
	Through April 30,	***Through April 30,***			12 Months
	2017	**2017**	**$**	**%**	**2017 Budget**
	Actual	**Budget**	**Variance**	**Variance**	**1st Budget Update**
Transfers	**$ -**	**$ 173,691**	**$ 173,691**		**$ 880,257**
Other Non-Budgeted Items	**$ -**	**$ -**			
Ending Cash:	**$ 4,127,455**				**$ 2,775,923**
95/96/05 Bond Redemption/403					
Beginning Cash:	$ 5,255				
Revenues:					
Transfers In / Other	$ -	$ 535,357	$ (535,357)		$ 1,131,931
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	10	0	10		0
Total Revenues	**$ 10**	**$ 535,357**	**$ (535,347)**		**$ 1,131,931**
Expenses:	**$ 702**	**$ -**	**$ (702)**		**$ 1,132,831**
Ending Cash:	**$ 4,562**				
95/96/05 Bond Reserve/404					
Beginning Cash:	$ 1,145,495				
Revenues:					
Transfers In	$ -	$ -	$ -		$ -
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	2,673	3,333	(660)		10,000
Total Revenues	**$ 2,673**	**$ 3,333**	**$ (660)**		**$ 10,000**
Expenses:	**$ -**	**$ 2,700.00**	**$ 2,700**		**$ 354,019**
Ending Cash:	**$ 1,148,167**				
Storm & Flood Control/407					
Beginning Cash:	$ 920,971				
Revenues:					
Rate & Fee Revenue	$ 369,193	$ 352,603	$ 16,590	4.71%	$ 1,089,290
Mitigation Fees	15,253	50,800	(35,547)	-69.97%	200,000
Grants/Loans/Interfund Loans/Bond Proceeds/Donations/Transfers In/Misc	0	0	0		-
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	338	67	271	403.76%	200
Total Revenues	**$ 384,784**	**$ 403,470**	**$ (18,686)**	-4.63%	**$ 1,289,490**
Expenses/Transfers/Loan Debt Service					
Salary/Benefits/Payroll Taxes	$ 97,319	$ 130,373	$ 33,054	25.35%	$ 441,119
Cent. Svcs, B&O/COF Utility Tax, Computer/Equip.Rent Non-Labor	63,807	38,390	(25,417)	-66.21%	137,170
Non-Labor - Other	18,641	43,919	25,279	57.56%	175,677
Capital	55,839	45,000	(10,839)	-24.09%	500,000
Transfers/Debt Service/Loans	0	77,054	77,054	100.00%	90,138
Expenses/Transfers/Loan Debt Service	**$ 235,606**	**$ 334,736**	**$ 99,130**	29.61%	**$ 1,344,104**
Ending Cash:	**$ 1,070,149**				
Utility Loan Service/408					
Beginning Cash:	$ 6,565				
Revenues:					
Transfers In	$ -	$ 311,729	$ (311,729)	-100.00%	$ 353,641
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	92	0	92		0
Total Revenues	**$ 92**	**$ 311,729**	**$ (311,637)**		**$ 353,641**
Expenses:	**$ 6,657**	**$ -**	**$ (6,657)**		**$ 347,049**
Ending Cash:	**$ 0**				
CCWA Water Conversion Debt Service/409					
Beginning Cash:	**$ -**				

City of Ferndale					
Budget Summary					
For the Month of April 2017					
	4 Months	*4 Months*			
	Through April 30,	***Through April 30,***			12 Months
	2017	**2017**	**$**	**%**	**2017 Budget**
	Actual	**Budget**	**Variance**	**Variance**	**1st Budget Update**
Revenues:					
Assessments	$ 15,634	$ 42,000	$ (26,366)	-62.78%	$ 126,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	0	0		0
Total Revenues	**$ 15,634**	**$ 42,000**	**$ (26,366)**	**-62.78%**	**$ 126,000**
Expenses:	**$ -**	**$ 31,500**	**$ 31,500**	**100.00%**	**$ 126,000**
Ending Cash:	**$ 15,634**				
Computer Repair/Replace/510					
Beginning Cash:	$ -				
Revenues:					
Interfund Revenues	$ 66,759	$ 50,000	$ 16,759	33.52%	$ 150,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	-	0	-		0
Total Revenues	**$ 66,759**	**$ 50,000**	**$ 16,759**	**33.52%**	**$ 150,000**
Expenses:	**$ 62,995**	**$ 55,175**	**$ (7,821)**	**-14.17%**	**$ 152,624**
Ending Cash:	**$3,763**				
Equipment Maint./Replace/550					
Beginning Cash:	$ 37,038				
Revenues:					
Interfund Revenues	$ 199,692	$ 204,667	$ (4,975)	-2.43%	$ 614,000
Other Revenues/Bond Proceeds	166,171	0	166,171		0
Interfund Loans	0	0	0		0
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	3,428	0	3,428		0
Total Revenues	**$ 369,291**	**$ 204,667**	**$ 164,624**	**80.44%**	**$ 614,000**
Expenses:					
Salary/Benefits/Payroll Taxes	$ 71,619	$ 56,311	$ (15,309)	-27.19%	$ 105,932
Cent. Svcs, Computer Rent Non-Labor	258	6,198	5,941	95.85%	18,595
Insurance Non-Labor	0	15,450	15,450	100.00%	61,800
Op Supplies / Parts Non-Labor	14,158	21,250	7,092	33.38%	85,000
Gas/Oil Non-Labor	24,895	27,500	2,605	9.47%	110,000
Contract R&M Non-Labor	13,394	10,000	(3,394)	-33.94%	40,000
Other Non-Labor	6,444	5,906	(538)	-9.11%	23,625
Capital	185,162	135,000	(50,162)	-37.16%	164,000
Interfund Loan Repayments	0	0	0		0
Total Expenses:	**$ 315,930**	**$ 277,615**	**$ (38,315)**	-13.80%	**$ 608,952**
Ending Cash:	**$ 90,398**				
Court Agency/650					
Revenues:	**$ 53,854**	**$ 75,000**	**$ 21,146**	28.20%	**$ 225,000**
Expenses:	**$ 53,854**	**$ 75,000**	**$ 21,146**	28.20%	**$ 225,000**
All Funds:					
Salary/Benefits/Payroll Taxes	**$ 2,410,994**	**$ 2,499,867**	**$ 88,873**	3.56%	**$ 7,579,133**