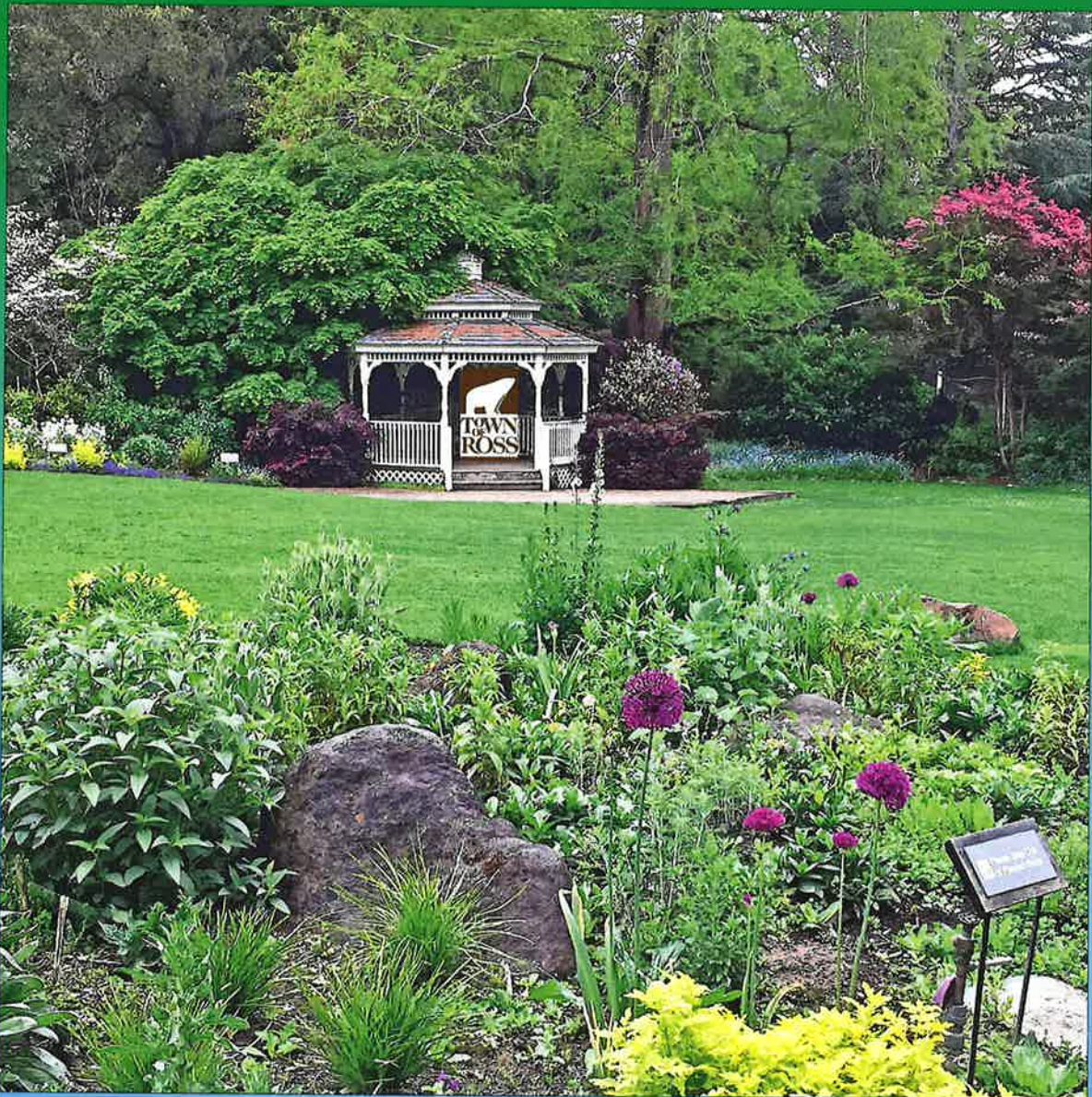


TOWN OF ROSS



FY 2021, Q1
Quarterly Financial Report
July 1, 2020 - September 30, 2020

TOWN OF ROSS
FYE 2020
3 Month Financial Report
July 1, 2020 - Sept 30, 2020

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Town of Ross
All Funds
Balance Sheets
September 30, 2020

GENERAL FUND

	<u>Operating</u>	<u>Facilities and Equip</u>	<u>Emergency</u>	<u>Gas Tax</u>	<u>Roadway</u>	<u>Drainage</u>	<u>COPS</u>	<u>General Plan</u>	<u>Total</u>
Assets:									
Cash - WFB - Checking	(1,156,076)	597	0	312	28	592	485	175	(1,153,887)
Cash - WFB - Permits	1,370,797	0	0	0	0	0	0	0	1,370,797
Cash - WFB - Undergrou	373,522	0	0	0	0	0	0	0	373,522
Cash - US Bank	210,457	0	0	0	0	0	0	0	210,457
Cash - LAIF	3,962,109	4,325,071	1,500,000	377,321	1,236,198	689,200	(31,261)	364,556	12,423,194
Investment CalTRUST	233,095	0	0	0	0	0	0	0	233,095
Cash on Hand	300	0	0	0	0	0	0	0	300
Accounts Receivable,net	4,577	0	0	0	3,741	536,900	0	0	545,218
Interest Receivable	21,512	0	0	792	2,596	1,447	(66)	766	27,047
Due from (to)	1,007	0	0	0	(1,007)	0	0	0	0
Total Assets	<u>5,021,300</u>	<u>4,325,668</u>	<u>1,500,000</u>	<u>378,425</u>	<u>1,241,556</u>	<u>1,228,139</u>	<u>(30,842)</u>	<u>365,497</u>	<u>14,029,743</u>
Liabilities:									
Accounts Payable	72,791	0	0	0	82,662	715	0	0	156,168
Payable to RVFD	0	0	0	0	0	0	0	0	0
Permit Deposits Payable	1,370,797	0	0	0	0	0	0	0	1,370,797
Underground Util Deposi	373,522	0	0	0	0	0	0	0	373,522
Prepaid Fees	28,325	0	0	0	0	0	0	0	28,325
Accrued Payroll & PERS	84,017	0	0	0	0	0	0	0	84,017
Deferred Revenue	0	0	0	0	0	0	0	0	0
Total Liabilities	<u>1,929,452</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>82,662</u>	<u>715</u>	<u>0</u>	<u>0</u>	<u>2,012,829</u>
Fund Balance:									
Fund Balance Beg of Yr	4,527,041	4,329,767	1,500,000	356,382	1,197,922	1,190,523	11,723	351,057	13,464,415
Net Change Current Yr	(1,435,193)	(4,099)	0	22,043	(39,028)	36,901	(42,565)	14,440	(1,447,501)
Total Fund Balance	<u>3,091,848</u>	<u>4,325,668</u>	<u>1,500,000</u>	<u>378,425</u>	<u>1,158,894</u>	<u>1,227,424</u>	<u>(30,842)</u>	<u>365,497</u>	<u>12,016,914</u>
Total Fund Balance and Liabilities	<u>5,021,300</u>	<u>4,325,668</u>	<u>1,500,000</u>	<u>378,425</u>	<u>1,241,556</u>	<u>1,228,139</u>	<u>(30,842)</u>	<u>365,497</u>	<u>14,029,743</u>

Town of Ross
All Funds
Statements of Revenues and Expenditures
For the Three Months Ending September 30, 2020

GENERAL FUND

	Operating	Facilities and Equip.	Emergency Fund	Gas Tax	Roadway	Drainage	Public Safety Tax	COPS	Gen Plan Update	TOTAL
Revenues										
Property Taxes	23,070	0	0	0	0	0	0	0	0	23,070
Sales Tax	5,338	0	0	0	0	0	0	0	0	5,338
Franchise Taxes	17,566	0	0	0	0	0	0	0	0	17,566
Other Taxes	18,922	0	0	0	0	0	0	0	0	18,922
Intergov. Revenue	38,279	0	0	0	0	0	0	0	0	38,279
Interest and Rents	91,389	0	0	792	2,596	1,447	0	(66)	766	96,924
Planning Revenue	69,534	0	0	0	0	0	0	0	0	69,534
Building Dept Revenue	220,294	0	0	0	0	0	0	0	0	220,294
Public Works Revenue	34,499	0	0	0	0	0	0	0	0	34,499
Police Revenue	32,457	0	0	0	0	0	0	0	0	32,457
Recreation	141,349	0	0	0	0	0	0	0	0	141,349
Miscellaneous	6,320	0	0	0	0	0	0	0	0	6,320
Other Fund Revenue	0	0	0	21,251	54,442	39,317	0	0	13,674	128,684
	<u>699,017</u>	<u>0</u>	<u>0</u>	<u>22,043</u>	<u>57,038</u>	<u>40,764</u>	<u>0</u>	<u>(66)</u>	<u>14,440</u>	<u>833,236</u>
Expenditures										
General Government	209,628	0	0	0	0	0	0	0	0	209,628
Fire	706,647	0	0	0	0	0	0	0	0	706,647
Police	575,113	0	0	0	0	0	0	0	0	575,113
Planning and Building	180,826	0	0	0	0	0	0	0	0	180,826
Public Works	266,514	0	0	0	0	0	0	0	0	266,514
Recreation	186,187	0	0	0	0	0	0	0	0	186,187
Capital Expenditures	9,294	0	0	0	0	0	0	0	0	9,294
Other Fund Expenditur	0	4,100	0	0	96,067	3,864	0	42,498	0	146,529
	<u>2,134,209</u>	<u>4,100</u>	<u>0</u>	<u>0</u>	<u>96,067</u>	<u>3,864</u>	<u>0</u>	<u>42,498</u>	<u>0</u>	<u>2,280,738</u>
Net	<u>(1,435,192)</u>	<u>(4,100)</u>	<u>0</u>	<u>22,043</u>	<u>(39,029)</u>	<u>36,900</u>	<u>0</u>	<u>(42,564)</u>	<u>14,440</u>	<u>(1,447,502)</u>
Pension UAL Paydown	0	0	0	0	0	0	0	0	0	0
Net	<u>(1,435,192)</u>	<u>(4,100)</u>	<u>0</u>	<u>22,043</u>	<u>(39,029)</u>	<u>36,900</u>	<u>0</u>	<u>(42,564)</u>	<u>14,440</u>	<u>(1,447,502)</u>
Other Sources										
Interfund Transfers	0	0	0	0	0	0	0	0	0	0
Total Other Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	<u>(1,435,192)</u>	<u>(4,100)</u>	<u>0</u>	<u>22,043</u>	<u>(39,029)</u>	<u>36,900</u>	<u>0</u>	<u>(42,564)</u>	<u>14,440</u>	<u>(1,447,502)</u>

Town of Ross
General Fund
OPERATING FUND
Statement of Revenues and Expenditures
Actual and Budget
For the Three Months Ending September 30, 2020

	<u>Current Month</u>	<u>YTD Actual</u>	<u>YTD Budget</u>	<u>YTD Variance</u>	<u>Annual Budget</u>	<u>%</u>
REVENUE						
Property Taxes	0	23,070	38,000	(14,930)	4,993,000	0.46 %
Sales Tax	5,338	5,338	4,167	1,171	50,000	10.68 %
Franchise Taxes	2,520	17,566	18,167	(601)	197,000	8.92 %
Property Transfer Tax	5,095	16,681	13,333	3,348	80,000	20.85 %
Other Taxes	963	2,241	2,700	(459)	40,000	5.60 %
Intergovernmental Revenue	10,270	38,279	21,200	17,079	167,600	22.84 %
Interest and Rents	47,038	91,389	90,321	1,068	361,283	25.30 %
Planning Revenue	19,100	69,534	28,750	40,784	115,000	60.46 %
Building Revenue	43,592	220,294	203,800	16,494	695,200	31.69 %
Public Works Revenue	20,343	34,499	21,900	12,599	87,600	39.38 %
Police Revenue	15,279	32,457	10,925	21,532	43,700	74.27 %
Recreation Revenue	21,558	141,349	203,075	(61,726)	492,300	28.71 %
Miscellaneous	121	6,320	3,250	3,070	15,500	40.77 %
Total Revenue	191,217	699,017	659,588	39,429	7,338,183	9.53 %
EXPENDITURES						
General Government						
Wages	31,289	93,133	92,183	950	368,731	25.26 %
Employee Benefits	6,295	36,488	38,959	(2,471)	112,672	32.38 %
Outside Services	25,553	51,659	79,713	(28,054)	339,450	15.22 %
Memberships and Organizations	1,209	9,486	11,772	(2,286)	34,348	27.62 %
Insurance	0	9,233	9,000	233	9,000	102.59 %
Other	4,621	9,629	11,875	(2,246)	47,500	20.27 %
	68,967	209,628	243,502	(33,874)	911,701	22.99 %
Fire Department						
PERS - Employer Share - UAL	0	123,817	123,817	0	123,817	100.00 %
OPEB - Retiree Health - Fire	(705)	0	0	0	0	0.00 %
Ross Valley Fire Department	179,938	539,815	539,815	0	2,159,257	25.00 %
Fire Inspect Program & Coord.	0	0	625	(625)	2,500	0.00 %
Fire Station Misc Repairs	0	11,905	0	11,905	0	0.00 %
MERA - Fire	0	9,689	9,689	0	9,689	100.00 %
Wildfire Prevention Program	0	0	0	0	106,000	0.00 %
Insurance	0	18,466	18,000	466	18,000	102.59 %
Facilities Rental - Fire	985	2,955	3,218	(263)	12,873	22.96 %
	180,218	706,647	695,164	11,483	2,432,136	29.05 %
Police Department						
Wages	79,712	228,109	228,287	(178)	958,148	23.81 %
Employee Benefits	32,971	221,555	231,417	(9,862)	554,223	39.98 %
Outside Services	65	81,248	95,963	(14,715)	99,575	81.59 %
Memberships and Organizations	0	200	188	12	750	26.67 %
Maintenance and Repairs	1,889	4,619	10,500	(5,881)	42,000	11.00 %
Vehicles	787	2,088	5,375	(3,287)	21,500	9.71 %
Insurance	0	18,466	18,000	466	18,000	102.59 %
Other	7,938	18,828	17,750	1,078	79,400	23.71 %
	123,362	575,113	607,480	(32,367)	1,773,596	32.43 %
Planning and Building Department						
Wages	36,501	109,499	108,230	1,269	432,920	25.29 %
Employee Benefits	10,684	48,153	49,772	(1,619)	155,916	30.88 %
Outside Services	1,325	6,548	25,250	(18,702)	277,000	2.36 %
Memberships and Organizations	0	625	1,750	(1,125)	7,000	8.93 %
Vehicle	0	0	250	(250)	1,000	0.00 %
Insurance	0	9,233	9,000	233	9,000	102.59 %
Other	5,889	6,768	8,514	(1,746)	40,589	16.67 %
	54,399	180,826	202,766	(21,940)	923,425	19.58 %

FOR MANAGEMENT USE ONLY.

Town of Ross
General Fund
OPERATING FUND
Statement of Revenues and Expenditures
Actual and Budget
For the Three Months Ending September 30, 2020

	<u>Current Month</u>	<u>YTD Actual</u>	<u>YTD Budget</u>	<u>YTD Variance</u>	<u>Annual Budget</u>	<u>%</u>
Public Works Department						
Wages	25,462	75,907	75,727	180	302,908	25.06 %
Employee Benefits	7,020	55,807	56,974	(1,167)	141,554	39.42 %
Outside Services	(1,317)	18,122	23,959	(5,837)	64,944	27.90 %
Memberships and Organizations	10,261	23,330	25,136	(1,806)	33,386	69.88 %
Building and Land Maintenance	18,946	36,347	36,350	(3)	145,400	25.00 %
Street Maintenance	9,369	27,199	23,750	3,449	95,000	28.63 %
Tree Maintenance	0	3,100	7,500	(4,400)	30,000	10.33 %
Vehicles	190	398	1,600	(1,202)	6,400	6.22 %
Insurance	0	18,466	18,000	466	18,000	102.59 %
Other	6,242	7,838	5,131	2,707	22,157	35.37 %
	<u>76,173</u>	<u>266,514</u>	<u>274,127</u>	<u>(7,613)</u>	<u>859,749</u>	<u>31.00 %</u>
Recreation Department						
Wages	12,605	84,703	96,021	(11,318)	260,971	32.46 %
Employee Benefits	1,895	13,848	11,767	2,081	47,067	29.42 %
Outside Services	16,382	50,538	42,557	7,981	137,500	36.75 %
Rent	0	2,253	5,500	(3,247)	19,500	11.55 %
Maintenance and Repairs	1,183	2,220	1,250	970	5,000	44.40 %
Insurance	0	18,466	18,000	466	18,000	102.59 %
Program Expense	0	1,554	5,500	(3,946)	22,000	7.06 %
Other	289	2,605	10,425	(7,820)	41,700	6.25 %
Ross School Capital Lease Payment	0	10,000	10,000	0	10,000	100.00 %
	<u>32,354</u>	<u>186,187</u>	<u>201,020</u>	<u>(14,833)</u>	<u>561,738</u>	<u>33.14 %</u>
Capital and One Time Expenditures						
Furniture	0	0	1,250	(1,250)	5,000	0.00 %
Police Equip - see donation	1,051	1,051	0	1,051	0	0.00 %
Sculpture/Monument Restoration	0	0	613	(613)	2,450	0.00 %
Technology Equipment	3,423	3,423	3,875	(452)	15,500	22.08 %
Zero Waste Grant Expenditures	0	4,820	2,250	2,570	9,000	53.56 %
	<u>4,474</u>	<u>9,294</u>	<u>7,988</u>	<u>1,306</u>	<u>31,950</u>	<u>29.09 %</u>
Tota Expenditures	<u>539,947</u>	<u>2,134,209</u>	<u>2,232,047</u>	<u>(97,838)</u>	<u>7,494,295</u>	<u>28.48 %</u>
Net before below items	(348,730)	(1,435,192)	(1,572,459)	137,267	(156,112)	919.33 %
Xfer from Public Safety Tax Fn	0	0	0	0	893,033	0.00 %
Net before below items	(348,730)	(1,435,192)	(1,572,459)	137,267	736,921	(194.76) %
Pension UAL Optional Payment	0	0	0	0	(200,000)	0.00 %
Xfer to Facilities & Equip Fnd	0	0	0	0	(550,000)	0.00 %
Xfer from Gen Plan Update Fund	0	0	0	0	30,000	0.00 %
Net Change in Fund Balance	<u>(348,730)</u>	<u>(1,435,192)</u>	<u>(1,572,459)</u>	<u>137,267</u>	<u>\$ 16,921</u>	<u>(8,481.72) %</u>

Town of Ross
General Fund
Statements of Revenues and Expenditures
For the Three Months Ending September 30, 2020

<u>REVENUE</u>	FACILITIES & EQUIPMENT		EMERGENCY	
	<u>YTD Actual</u>	<u>Budget For Year</u>	<u>YTD Actual</u>	<u>Budget For Year</u>
5311-66 Construction Penalties	0	75,000	0	0
5291-66 Prop 68 Parks Grant	0	200,000	0	0
5400-66 Contrib - Park Improvements	0	5,000	0	0
5498-66 Electric Vehicle Station Grant	0	6,000	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenue	0	286,000	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
<u>EXPENDITURES</u>				
9126-66 ADA Transition Plan	0	20,000	0	0
9185-66 Civic Center Master Plan	1,220	70,000	0	0
9179-66 Electric Vehicle Station	0	24,000	0	0
9062-66 Natalie Coffin Greene Park	0	85,000	0	0
9199-66 Public Safety Building	50	25,000	0	0
9095-66 Resurface Tennis Courts	0	85,000	0	0
9188-66 Ross Common Restoration	0	300,000	0	0
9105-66 Seismic Study - Civic Center	2,830	80,000	0	0
9189-66 Town Hall Improvements	0	70,000	0	0
8530-66 Vehicle Purchases	0	55,000	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	4,100	814,000	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
Excess (Deficiency) of Revenue Over Expenditures	(4,100)	(528,000)	0	0
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Town of Ross
SPECIAL REVENUE FUNDS
 Statements of Revenues and Expenditures
 For the Three Months Ending September 30, 2020

<u>REVENUE</u>	<u>GAS TAX</u>		<u>ROADWAY</u>		<u>DRAINAGE</u>	
	<u>YTD Actual</u>	<u>Budget For Year</u>	<u>YTD Actual</u>	<u>Budget For Year</u>	<u>YTD Actual</u>	<u>Budget For Year</u>
5120-51 State Gas Tax Revenue	17,404	65,000	0	0	0	0
5127-51 Road Maint & Rehab Acct RMRA	3,847	43,000	0	0	0	0
5115-45 Road Impact Fees	0	0	39,317	160,000	0	0
5507-45 Rule 20A PG&E Undergrounding	0	0	0	20,000	0	0
5504-45 TAM Local Roads Meas A S3.2	0	0	0	49,600	0	0
5511-45 TAM Redwood Mkt Meas AA 2.4	0	0	3,741	0	0	0
5501-45 TAM Safe Pathways Meas AA 2.2	0	0	0	81,000	0	0
5509-45 Sidewalk Improvement Reimb.	0	0	0	10,000	0	0
5487-45 Miscellaneous	0	0	11,384	0	0	0
5115-65 Drainage Impact Fee	0	0	0	0	39,317	160,000
5140-65 Winship Bridge (HBP) (MCFCD)	0	0	0	0	0	137,000
Interest Income	792	5,000	2,596	12,000	1,447	9,000
Total Revenue	22,043	113,000	57,038	332,600	40,764	306,000
<u>EXPENDITURES</u>						
9125-51 ADA Improvements	0	25,000	0	0	0	0
9002-51 Road Repair/Improvements	0	208,000	0	0	0	0
9003-51 Road Maint & Rehab RMRA	0	43,000	0	0	0	0
9040-45 Road Improvements	0	0	83,527	413,000	0	0
9201-45 Rule 20A PG&E Undergrounding	0	0	0	20,000	0	0
9202-45 Sidewalk Improvement Program	0	0	0	50,000	0	0
9124-45 TAM Redwood Mkt Meas AA 2.4	0	0	3,741	0	0	0
9075-45 TAM Safe Pathways Meas AA 2.2	0	0	8,799	176,000	0	0
9007-65 Drainage Improvements	0	0	0	0	0	50,000
9064-65 Winship Bridge Replacement	0	0	0	0	3,864	137,000
Total Expenditures	0	276,000	96,067	659,000	3,864	187,000
Excess (Deficiency) of Revenue Over Expenditures	22,043	(163,000)	(39,029)	(326,400)	36,900	119,000

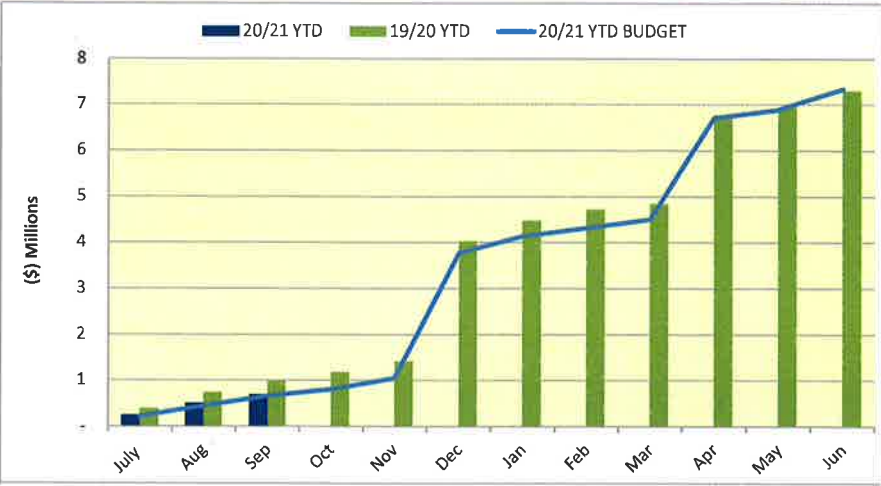
Town of Ross
SPECIAL REVENUE FUNDS
 Statements of Revenues and Expenditures
 For the Three Months Ending September 30, 2020

	PUBLIC SAFETY TAX FUND		COPS		GEN PLAN UPDATE	
	<u>YTD Actual</u>	<u>Budget For Year</u>	<u>YTD Actual</u>	<u>Budget For Year</u>	<u>YTD Actual</u>	<u>Budget For Year</u>
REVENUE						
5020-40 Public Safety Tax	0	893,033	0	0	0	0
5120-90 COPS - State Grant	0	0	0	163,000	0	0
5135-73 General Plan Impact Fees	0	0	0	0	13,674	65,000
Interest Income	0	0	(66)	100	766	6,000
Total Revenue	<u>0</u>	<u>893,033</u>	<u>(66)</u>	<u>163,100</u>	<u>14,440</u>	<u>71,000</u>
EXPENDITURES						
9000-90 Front Line Police Personnel	0	0	42,498	170,000	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>42,498</u>	<u>170,000</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenue Over Expend.	<u>0</u>	<u>893,033</u>	<u>(42,564)</u>	<u>(6,900)</u>	<u>14,440</u>	<u>71,000</u>

OPERATING FUND REVENUE vs BUDGET

Graph #1

	20/21 Actual	20/21 Budget	Variance
July	\$ 251,004	\$ 219,189	\$ 31,815
Aug	256,796	224,243	32,553
Sep	191,217	216,156	(24,939)
Oct	-	149,181	-
Nov	-	242,890	-
Dec	-	2,721,582	-
Jan	-	358,782	-
Feb	-	179,491	-
Mar	-	196,032	-
Apr	-	2,206,332	-
May	-	177,989	-
Jun	-	446,316	-
Total	\$ 699,017	\$ 7,338,183	\$ 39,429

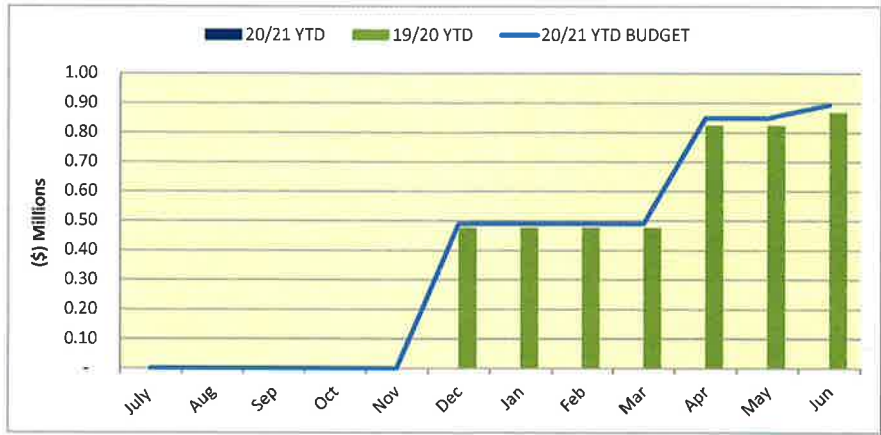


Revenues are more than year to date budget by \$39K.

PUBLIC SAFETY TAX FUND REVENUE vs BUDGET

Graph #2

	20/21 Actual	20/21 Budget	Variance
July	\$ -	\$ -	\$ -
Aug	-	-	-
Sep	-	-	-
Oct	-	-	-
Nov	-	-	-
Dec	-	490,394	(490,394)
Jan	-	-	-
Feb	-	-	-
Mar	-	-	-
Apr	-	357,901	(357,901)
May	-	-	-
Jun	-	44,738	(44,738)
Total	\$ -	\$ 893,033	\$ (893,033)

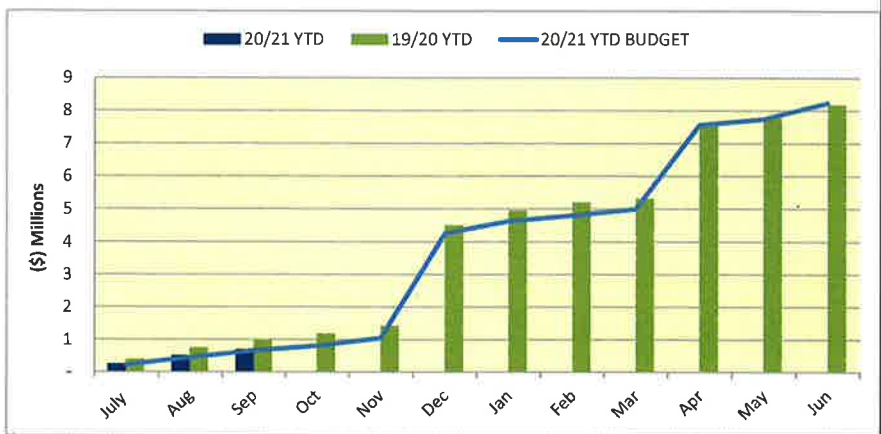


The Public Safety parcel tax is budgeted at \$1,069 per parcel for 837 parcels less a collection fee of \$1,720.

OPERATING FUND & PUBLIC SAFETY TAX FUND REVENUES COMBINED vs BUDGET

Graph #3

	20/21 Actual	20/21 Budget	Variance
July	251,004	\$ 219,189	\$ 31,815
Aug	256,796	224,243	32,553
Sep	191,217	216,156	(24,939)
Oct	-	149,181	-
Nov	-	242,890	-
Dec	-	3,211,976	-
Jan	-	358,782	-
Feb	-	179,491	-
Mar	-	196,032	-
Apr	-	2,564,233	-
May	-	177,989	-
Jun	-	491,054	-
Total	\$ 699,017	\$ 8,231,216	\$ 39,429

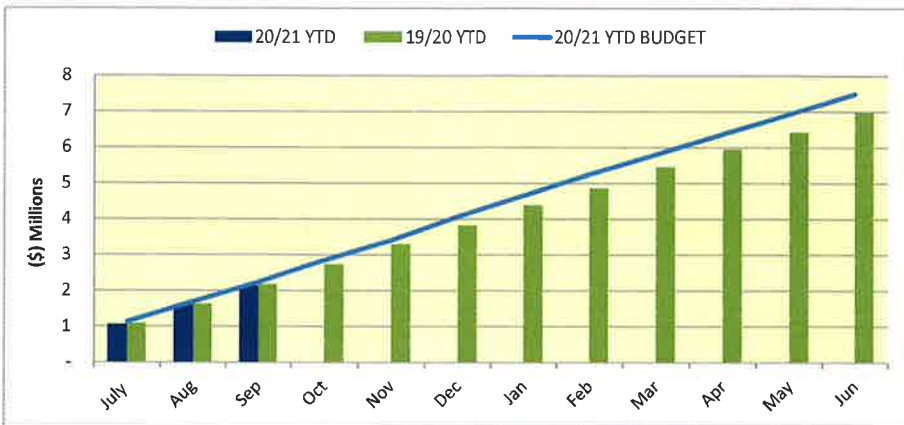


This graph combines revenue from the Operating Fund and Public Safety Tax Fund.

OPERATING FUND EXPENDITURES vs BUDGET (excluding optional pension payment)

Graph #4

	20/21 Actual	20/21 Budget	Variance
July	\$ 1,062,397	\$ 1,129,797	\$ (67,400)
Aug	531,865	555,711	(23,846)
Sep	539,947	546,539	(6,592)
Oct	-	615,283	-
Nov	-	549,202	-
Dec	-	668,202	-
Jan	-	589,701	-
Feb	-	594,199	-
Mar	-	555,606	-
Apr	-	576,658	-
May	-	549,199	-
Jun	-	564,198	-
Total	\$ 2,134,209	\$ 7,494,295	\$ (97,838)

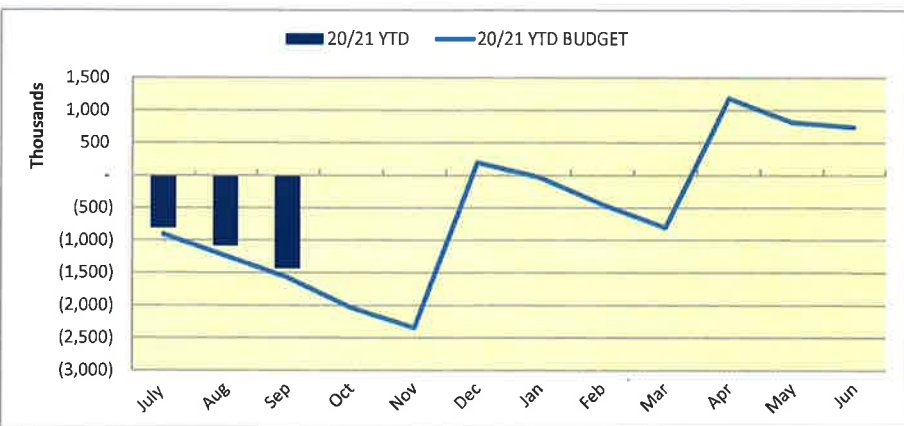


Expenditures are under budget \$98K.

OPERATING and PUBLIC SAFETY TAX REVENUES OVER (UNDER) EXPENDITURES vs BUDGET

Graph #5

	20/21 Actual	20/21 Budget	Variance
July	\$ (811,393)	\$ (910,608)	\$ 99,215
Aug	(275,069)	(331,468)	56,399
Sep	(348,730)	(330,383)	(18,347)
Oct	-	(466,102)	-
Nov	-	(306,312)	-
Dec	-	2,543,774	-
Jan	-	(230,919)	-
Feb	-	(414,708)	-
Mar	-	(359,574)	-
Apr	-	1,987,575	-
May	-	(371,210)	-
Jun	-	(73,144)	-
Total	\$ (1,435,192)	\$ 736,921	\$ 137,267

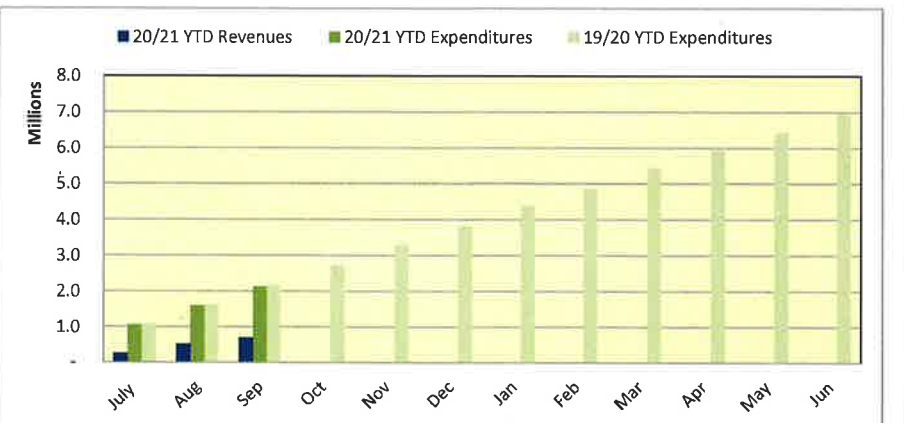


Operating and Public Safety Tax revenues are \$39K over budget and expenditures are \$98K under budget resulting in a \$137K positive variance.

OPERATING and PUBLIC SAFETY TAX REVENUES vs EXPENDITURES

Graph #6

	20/21 Actual Revenues	20/21 Actual Expenditures	Net
July	\$ 251,004	\$ 1,062,397	\$ (811,393)
Aug	256,796	531,865	(275,069)
Sep	191,217	539,947	(348,730)
Oct	-	-	-
Nov	-	-	-
Dec	-	-	-
Jan	-	-	-
Feb	-	-	-
Mar	-	-	-
Apr	-	-	-
May	-	-	-
Jun	-	-	-
Total	\$ 699,017	\$ 2,134,209	\$ (1,435,192)



Operating expenses exceeded revenues by \$1.4M. Last year for the same period the amount was \$1.2M.

BASIC PROPERTY TAXES (A/n 5010)

Graph #7

	20/21 Actual	19/20 Actual	Difference Between Yrs
July	\$ -	\$ -	\$ -
Aug	260	-	260
Sep	-	-	-
Oct	-	599	-
Nov	-	82,677	-
Dec	-	2,170,631	-
Jan	-	42,403	-
Feb	-	7,821	-
Mar	-	11,922	-
Apr	-	1,552,508	-
May	-	35	-
Jun	-	226,338	-
Total	\$ 260	\$ 4,094,934	\$ 260

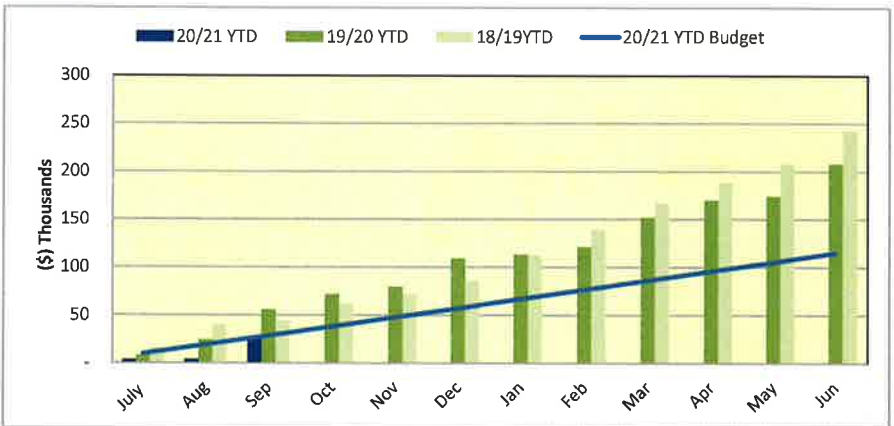


Basic property taxes represent 60% of budgeted Operating Fund revenues. Property owners pay in two installments, December 10th and April 10th. The County remits receipts as follows: 55% in December, 40% in April, and 5% in June.

INVESTMENT INCOME FROM LAIF AND CALTRUST - Operating Fund

Graph #8

	20/21 Actual	19/20 Actual	Difference Between Yrs
July	\$ 3,592	\$ 8,385	\$ (4,793)
Aug	156	16,343	(16,187)
Sep	21,419	31,377	(9,958)
Oct	-	15,832	-
Nov	-	7,742	-
Dec	-	29,190	-
Jan	-	4,028	-
Feb	-	8,513	-
Mar	-	30,806	-
Apr	-	17,975	-
May	-	4,061	-
Jun	-	33,642	-
Total	\$ 25,167	\$ 207,894	\$ (30,938)

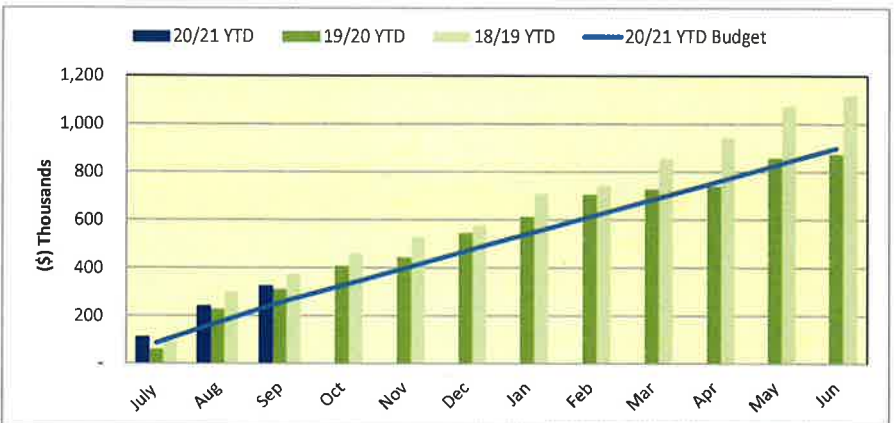


LAIF balance at 9/30/20 was \$12.4M earning .84%, CalTrust was \$233K earning .10%. In the current quarter a net of \$1.3M was transferred from LAIF into WFB.

BUILDING, PUBLIC WORKS, AND PLANNING REVENUES

Graph #9

	20/21 Actual	19/20 Actual	Difference Between Yrs
July	\$ 110,762	\$ 60,358	\$ 50,404
Aug	130,530	165,647	(35,117)
Sep	83,035	84,467	(1,432)
Oct	-	95,781	-
Nov	-	35,534	-
Dec	-	104,233	-
Jan	-	66,286	-
Feb	-	91,557	-
Mar	-	23,090	-
Apr	-	12,024	-
May	-	118,381	-
Jun	-	16,289	-
Total	\$ 324,327	\$ 873,647	\$ 13,855

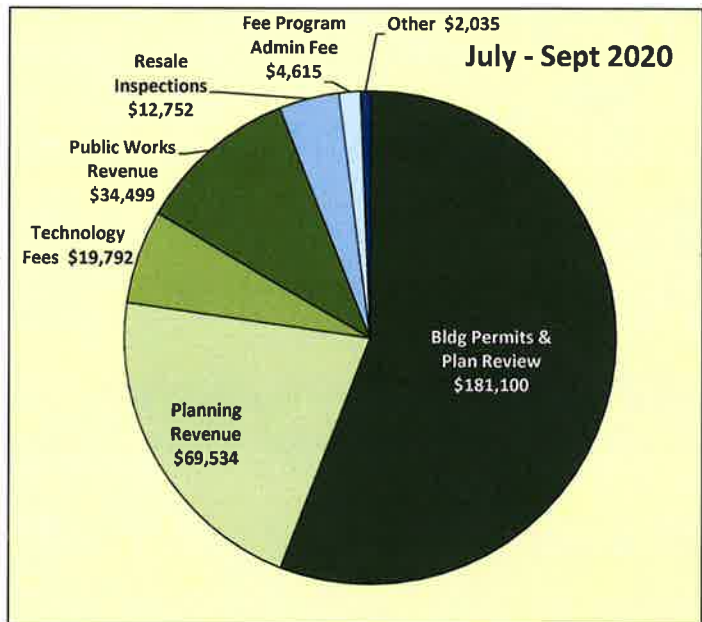


Building activity fluctuates from month to month depending upon project applications.

BUILDING, PUBLIC WORKS, AND PLANNING REVENUE

Graph #10

	20/21 July - Sept Revenues	Annual Budget	Variance
Bldg Permits & Plan Review	\$ 181,100	\$ 544,000	\$ (362,900)
Planning Revenue	69,534	115,000	(45,466)
Technology Fees	19,792	80,000	(60,208)
Public Works Revenue	34,499	87,600	(53,101)
Resale Inspections	12,752	32,000	(19,248)
Fee Program Admin Fee	4,615	19,000	(14,385)
Other	2,035	20,200	(18,165)
	<u>\$ 324,327</u>	<u>\$ 897,800</u>	<u>\$ (573,473)</u>



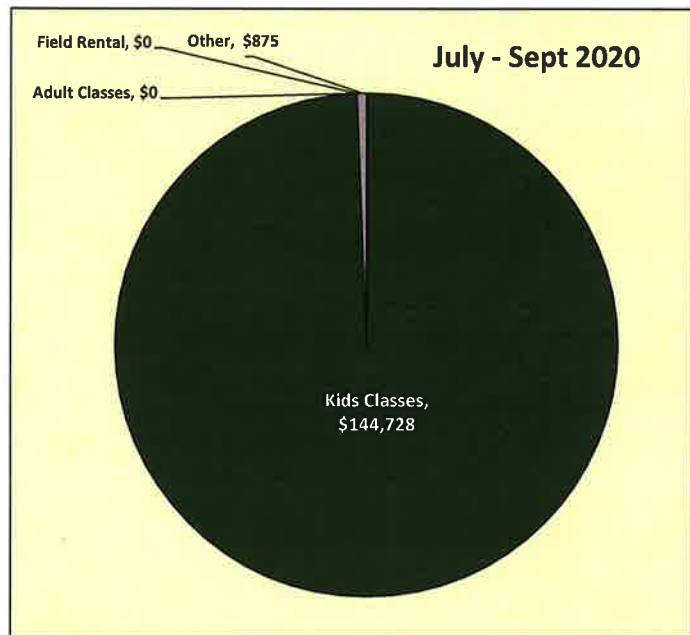
	20/21 July - Sept Revenues	19/20 July - Sept Revenues	Difference Between Yrs
Bldg Permits & Plan Review	\$ 181,100	\$ 186,261	\$ (5,161)
Planning Revenue	69,534	40,934	28,600
Technology Fees	19,792	37,343	(17,551)
Public Works Revenue	34,499	14,177	20,322
Resale Inspections	12,752	9,668	3,084
Fee Program Admin Fee	4,615	16,126	(11,511)
Other	2,035	5,963	(3,928)
	<u>\$ 324,327</u>	<u>\$ 310,472</u>	<u>\$ 13,855</u>

Building, Public Works, and Planning activity revenue is \$14K more than last year. Building activity fluctuates throughout the year.

RECREATION REVENUES

Graph #11

	20/21 July - Sept Revenues	20/21 Annual Budget	Variance
Kids Classes	\$ 144,728	\$ 480,000	\$ (335,272)
Adult Classes	-	7,000	(7,000)
Field Rental	-	14,200	(14,200)
Other	875	8,100	(7,225)
	<u>145,603</u>	<u>509,300</u>	<u>(363,697)</u>
Collection Fees	<u>(4,254)</u>	<u>(17,000)</u>	<u>12,746</u>
	<u>\$ 141,349</u>	<u>\$ 492,300</u>	<u>(350,951)</u>



	20/21 July - Sept Revenues	19/20 July - Sept Revenues	Difference Between Yrs
Kids Classes	\$ 144,728	\$ 417,621	\$ (272,893)
Adult Classes	-	3,270	(3,270)
Field Rental	-	-	-
Other	875	4,157	(3,282)
	<u>\$ 145,603</u>	<u>\$ 425,048</u>	<u>\$ (279,445)</u>

Recreation programs are limited due to Covid-19 epidemic.