

TOWN OF ROSS

FY 2022, Q1
Quarterly Financial Report
July 1, 2021 - September 30, 2021

TOWN OF ROSS
FYE 2022
3 Month Financial Report
July 1, 2021 - Sept 30, 2021

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Town of Ross
All Funds
Balance Sheets
September 30, 2021

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	(530,356)	511	0	611	54	235	594	235	(528,116)
Cash - WFB - Permits	1,089,996	0	0	0	0	0	0	0	1,089,996
Cash - WFB - Undergrou	310,683	0	0	0	0	0	0	0	310,683
Cash - US Bank	153,841	0	0	0	0	0	0	0	153,841
Cash - LAIF	3,378,212	6,103,071	1,500,000	214,342	1,093,236	1,267,107	(30,257)	370,666	13,896,377
Sec115 PensionTr PARS	79,773	0	0	0	0	0	0	0	79,773
Cash on Hand	300	0	0	0	0	0	0	0	300
Accounts Receivable,net	12,283	0	0	0	0	64,705	0	0	76,988
Interest Receivable	7,091	0	0	129	656	760	(18)	222	8,840
Due from (to)	0	0	0	0	0	0	0	0	0
Total Assets	4,501,823	6,103,582	1,500,000	215,082	1,093,946	1,332,807	(29,681)	371,123	15,088,682
Liabilities:									
Accounts Payable	126,063	0	0	0	32,630	804	0	0	159,497
Payable to RVFD	779	0	0	0	0	0	0	0	779
Permit Deposits Payable	1,089,996	0	0	0	0	0	0	0	1,089,996
Underground Util Deposi	288,092	0	0	0	0	0	0	0	288,092
Prepaid Fees	28,325	0	0	0	0	0	0	0	28,325
Accrued Payroll & PERS	86,057	0	0	0	0	0	0	0	86,057
Deferred Revenue	0	0	0	0	0	0	0	0	0
Total Liabilities	1,619,312	0	0	0	32,630	804	0	0	1,652,746
Fund Balance:									
Pension Trust Beg of Yr	79,773	0	0	0	0	0	0	0	79,773
Fund Balance Beg of Yr	4,080,059	6,090,245	1,500,000	191,133	1,078,009	1,304,164	5,919	360,514	14,610,043
Net Change Current Yr	(1,277,321)	13,337	0	23,949	(16,693)	27,839	(35,600)	10,609	(1,253,880)
Total Fund Balance	2,882,511	6,103,582	1,500,000	215,082	1,061,316	1,332,003	(29,681)	371,123	13,435,936
Total Fund Balance and Liabilities	4,501,823	6,103,582	1,500,000	215,082	1,093,946	1,332,807	(29,681)	371,123	15,088,682

Town of Ross
All Funds
Statements of Revenues and Expenditures
For the Three Months Ending September 30, 2021

GENERAL FUND

	Operating	Facilities and Equip.	Emergency Fund	Gas Tax	Roadway	Drainage	Public Safety Tax	COPS	Gen Plan Update	TOTAL
Revenues										
Property Taxes	66,970	0	0	0	0	0	0	0	0	66,970
Sales Tax	4,835	0	0	0	0	0	0	0	0	4,835
Franchise Taxes	18,558	0	0	0	0	0	0	0	0	18,558
Other Taxes	45,744	0	0	0	0	0	0	0	0	45,744
Intergov. Revenue	309,238	0	0	0	0	0	0	0	0	309,238
Interest and Rents	60,389	0	0	129	656	760	0	(18)	222	62,138
Planning Revenue	35,810	0	0	0	0	0	0	0	0	35,810
Building Dept Revenue	152,075	0	0	0	0	0	0	0	0	152,075
Public Works Revenue	19,392	0	0	0	0	0	0	0	0	19,392
Police Revenue	38,854	0	0	0	0	0	0	0	0	38,854
Recreation	290,872	0	0	0	0	0	0	0	0	290,872
Miscellaneous	278	0	0	0	0	0	0	0	0	278
Other Fund Revenue	0	25,200	0	23,821	31,739	30,343	0	6,171	10,387	127,661
	<u>1,043,015</u>	<u>25,200</u>	<u>0</u>	<u>23,950</u>	<u>32,395</u>	<u>31,103</u>	<u>0</u>	<u>6,153</u>	<u>10,609</u>	<u>1,172,425</u>
Expenditures										
General Government	239,865	0	0	0	0	0	0	0	0	239,865
Fire	778,913	0	0	0	0	0	0	0	0	778,913
Police	577,829	0	0	0	0	0	0	0	0	577,829
Planning and Building	269,021	0	0	0	0	0	0	0	0	269,021
Public Works	264,376	0	0	0	0	0	0	0	0	264,376
Recreation	187,627	0	0	0	0	0	0	0	0	187,627
Capital Expenditures	2,712	0	0	0	0	0	0	0	0	2,712
Other Fund Expenditur	0	11,864	0	0	49,087	3,264	0	41,751	0	105,966
	<u>2,320,343</u>	<u>11,864</u>	<u>0</u>	<u>0</u>	<u>49,087</u>	<u>3,264</u>	<u>0</u>	<u>41,751</u>	<u>0</u>	<u>2,426,309</u>
Net	<u>(1,277,328)</u>	<u>13,336</u>	<u>0</u>	<u>23,950</u>	<u>(16,692)</u>	<u>27,839</u>	<u>0</u>	<u>(35,598)</u>	<u>10,609</u>	<u>(1,253,884)</u>
Pension UAL Paydown	0	0	0	0	0	0	0	0	0	0
Net	<u>(1,277,328)</u>	<u>13,336</u>	<u>0</u>	<u>23,950</u>	<u>(16,692)</u>	<u>27,839</u>	<u>0</u>	<u>(35,598)</u>	<u>10,609</u>	<u>(1,253,884)</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>(1,277,328)</u>	<u>13,336</u>	<u>0</u>	<u>23,950</u>	<u>(16,692)</u>	<u>27,839</u>	<u>0</u>	<u>(35,598)</u>	<u>10,609</u>	<u>(1,253,884)</u>

Town of Ross
General Fund
OPERATING FUND
Statement of Revenues and Expenditures
Actual and Budget
For the Three Months Ending September 30, 2021

	<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	66,561	66,970	40,000	26,970	5,180,000	1.29 %
Sales Tax	4,835	4,835	6,667	(1,832)	80,000	6.04 %
Franchise Taxes	2,612	18,558	19,500	(942)	205,000	9.05 %
Property Transfer Tax	11,586	44,720	13,333	31,387	80,000	55.90 %
Other Taxes	509	1,024	2,160	(1,136)	40,000	2.56 %
Intergovernmental Revenue	3,015	309,238	13,833	295,405	274,900	112.49 %
Interest and Rents	17,768	60,389	77,825	(17,436)	311,300	19.40 %
Planning Revenue	11,047	35,810	31,000	4,810	124,000	28.88 %
Building Revenue	32,919	152,075	190,150	(38,075)	760,600	19.99 %
Public Works Revenue	4,023	19,392	16,750	2,642	88,800	21.84 %
Police Revenue	22,218	38,854	11,425	27,429	45,700	85.02 %
Recreation Revenue	57,470	290,872	262,000	28,872	509,000	57.15 %
Miscellaneous	142	278	1,375	(1,097)	8,000	3.48 %
Total Revenue	234,705	1,043,015	686,018	356,997	7,707,300	13.53 %
EXPENDITURES						
General Government						
Wages	32,280	96,728	95,112	1,616	380,448	25.42 %
Employee Benefits	6,719	40,592	43,181	(2,589)	120,965	33.56 %
Outside Services	44,786	77,315	90,925	(13,610)	360,700	21.43 %
Memberships and Organizations	904	6,794	11,142	(4,348)	30,000	22.65 %
Insurance	0	10,165	9,000	1,165	9,000	112.94 %
Other	3,932	8,271	16,750	(8,479)	67,000	12.34 %
	88,621	239,865	266,110	(26,245)	968,113	24.78 %
Fire Department						
PERS - Employer Share - UAL	0	128,776	139,021	(10,245)	139,021	92.63 %
OPEB - Retiree Health - Fire	(870)	0	0	0	0	0.00 %
Ross Valley Fire Department	181,918	625,527	625,527	0	2,262,786	27.64 %
Fire Inspect Program & Coord.	0	0	0	0	0	0.00 %
Fire Station Misc Repairs	0	0	2,500	(2,500)	10,000	0.00 %
NERA - Fire	0	1,065	1,065	0	1,065	100.00 %
Wildfire Prevention Program	0	0	0	0	108,300	0.00 %
Insurance	0	20,330	18,000	2,330	18,000	112.94 %
Facilities Rental - Fire	1,072	3,215	3,500	(285)	14,000	22.96 %
	182,120	778,913	789,613	(10,700)	2,553,172	30.51 %
Police Department						
Wages	76,887	231,173	236,796	(5,623)	1,007,181	22.95 %
Employee Benefits	23,937	220,043	249,624	(29,581)	581,426	37.85 %
Outside Services	81	75,969	75,817	152	90,800	83.67 %
Memberships and Organizations	0	0	188	(188)	750	0.00 %
Maintenance and Repairs	1,561	6,440	10,750	(4,310)	43,000	14.98 %
Vehicles	2,214	4,285	4,875	(590)	19,500	21.97 %
Insurance	0	20,330	18,000	2,330	18,000	112.94 %
Other	7,858	19,589	23,513	(3,924)	94,050	20.83 %
	112,538	577,829	619,563	(41,734)	1,854,707	31.15 %
Planning and Building Department						
Wages	37,992	113,975	112,667	1,308	450,666	25.29 %
Employee Benefits	11,612	53,239	55,236	(1,997)	169,181	31.47 %
Outside Services	16,473	59,872	62,750	(2,878)	251,000	23.85 %
Memberships and Organizations	1,138	1,138	2,125	(987)	8,500	13.39 %
Vehicle	0	0	250	(250)	1,000	0.00 %
Insurance	0	10,165	9,000	1,165	9,000	112.94 %
Other	1,092	30,632	31,515	(883)	41,685	73.48 %
	68,307	269,021	273,543	(4,522)	931,032	28.89 %

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, 2021

	<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	26,911	80,799	80,053	746	320,212	25.23 %
Employee Benefits	7,393	61,747	64,681	(2,934)	155,207	39.78 %
Outside Services	474	17,688	22,716	(5,028)	61,932	28.56 %
Memberships and Organizations	1,143	13,190	13,079	111	34,066	38.72 %
Building and Land Maintenance	20,148	38,688	39,725	(1,037)	163,700	23.63 %
Street Maintenance	7,601	20,348	24,500	(4,152)	98,000	20.76 %
Tree Maintenance	0	0	6,750	(6,750)	27,000	0.00 %
Vehicles	1,114	1,843	5,600	(3,757)	22,400	8.23 %
Insurance	0	20,330	18,000	2,330	18,000	112.94 %
Other	981	9,743	11,356	(1,613)	24,331	40.04 %
	<u>65,765</u>	<u>264,376</u>	<u>286,460</u>	<u>(22,084)</u>	<u>924,848</u>	<u>28.59 %</u>
Recreation Department						
Wages	16,809	64,206	79,414	(15,208)	284,930	22.53 %
Employee Benefits	2,507	11,362	13,253	(1,891)	53,005	21.44 %
Outside Services	16,101	58,487	55,625	2,862	174,500	33.52 %
Rent	2,440	2,440	4,875	(2,435)	19,500	12.51 %
Maintenance and Repairs	2,645	3,285	1,250	2,035	5,000	65.70 %
Insurance	0	20,330	18,000	2,330	18,000	112.94 %
Program Expense	50	1,286	3,750	(2,464)	15,000	8.57 %
Other	2,703	16,231	15,825	406	29,100	55.78 %
Ross School Capital Lease Payment	10,000	10,000	10,000	0	10,000	100.00 %
	<u>53,255</u>	<u>187,627</u>	<u>201,992</u>	<u>(14,365)</u>	<u>609,035</u>	<u>30.81 %</u>
Capital and One Time Expenditures						
Furniture	0	819	1,250	(431)	5,000	16.38 %
Police Equip - see donation	0	0	0	0	0	0.00 %
Sculpture/Monument Restoration	0	0	613	(613)	2,450	0.00 %
Technology Equipment	0	1,893	5,250	(3,357)	21,000	9.01 %
Zero Waste Grant Expenditures	0	0	2,250	(2,250)	9,000	0.00 %
	<u>0</u>	<u>2,712</u>	<u>9,363</u>	<u>(6,651)</u>	<u>37,450</u>	<u>7.24 %</u>
Tota Expenditures	<u>570,606</u>	<u>2,320,343</u>	<u>2,446,644</u>	<u>(126,301)</u>	<u>7,878,357</u>	<u>29.45 %</u>
Net before below items	(335,901)	(1,277,328)	(1,760,626)	483,298	(171,057)	746.73 %
Xfer from Public Safety Tax Fn	0	0	0	0	906,470	0.00 %
Net before below items	(335,901)	(1,277,328)	(1,760,626)	483,298	735,413	(173.69) %
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>(335,901)</u>	<u>(1,277,328)</u>	<u>(1,760,626)</u>	<u>483,298</u>	<u>\$ 15,413</u>	<u>(8,287.34) %</u>

Town of Ross
General Fund
Statements of Revenues and Expenditures
For the Three Months Ending September 30, 2021

<u>REVENUE</u>	<u>FACILITIES & EQUIPMENT</u>		<u>EMERGENCY</u>	
	<u>YTD Actual</u>	<u>Budget For Year</u>	<u>YTD Actual</u>	<u>Budget For Year</u>
5311-66 Construction Penalties	25,200	0	0	0
5291-66 Prop 68 Parks Grant	0	177,000	0	0
5507-66 Rule 20A PG&E Undergrounding	0	50,000	0	0
Total Revenue	25,200	227,000	0	0
<u>EXPENDITURES</u>				
9126-66 ADA Transition Plan	0	25,000	0	0
9185-66 Town Facilities Master Plan	0	200,000	0	0
9179-66 Electric Vehicle Station	0	4,000	0	0
9199-66 Public Safety Building	0	15,000	0	0
9188-66 Ross Common Restoration	750	425,000	0	0
9192-66 Ross Common - Wells	6,689	50,000	0	0
9178-66 Rule 20A PG&E Undergrounding	0	50,000	0	0
9189-66 Town Hall Improvements	4,425	25,000	0	0
Total Expenditures	11,864	794,000	0	0
Excess (Deficiency) of Revenue Over Expenditures	13,336	(567,000)	0	0

Town of Ross
SPECIAL REVENUE FUNDS
 Statements of Revenues and Expenditures
 For the Three Months Ending September 30, 2021

<u>REVENUE</u>	GAS TAX		ROADWAY		DRAINAGE	
	<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	19,499	67,000	0	0	0	0
5127-51 Road Maint & Rehab Acct RMRA	4,322	49,000	0	0	0	0
5115-45 Road Impact Fees	0	0	29,677	160,000	0	0
5504-45 TAM Local Roads Meas AA 2.1	0	0	0	54,500	0	0
5511-45 TAM Redwood Mkt Meas AA 2.4	0	0	2,062	0	0	0
5501-45 TAM Safe Pathways Meas AA 2.2	0	0	0	319,000	0	0
5115-65 Drainage Impact Fee	0	0	0	0	29,677	160,000
5140-65 Winship Bridge (HBP) (MCFCD)	0	0	0	0	666	350,000
Interest Income	129	2,000	656	9,000	760	7,000
Total Revenue	23,950	118,000	32,395	542,500	31,103	517,000
<u>EXPENDITURES</u>						
9125-51 ADA Improvements	0	25,000	0	0	0	0
9002-51 Road Repair/Improvements	0	150,000	0	0	0	0
9003-51 Road Maint & Rehab RMRA	0	49,000	0	0	0	0
9040-45 Road Improvements	0	0	30,992	377,000	0	0
9124-45 TAM Redwood Mkt Meas AA 2.4	0	0	2,062	0	0	0
9075-45 TAM Safe Pathways Meas AA 2.2	0	0	16,033	400,000	0	0
9007-65 Drainage Improvements	0	0	0	0	(397)	75,000
9200-65 Storm Drain Master Plan	0	0	0	0	0	150,000
9064-65 Winship Bridge Replacement	0	0	0	0	3,661	350,000
Total Expenditures	0	224,000	49,087	777,000	3,264	575,000
Excess (Deficiency) of Revenue Over Expenditures	23,950	(106,000)	(16,692)	(234,500)	27,839	(58,000)

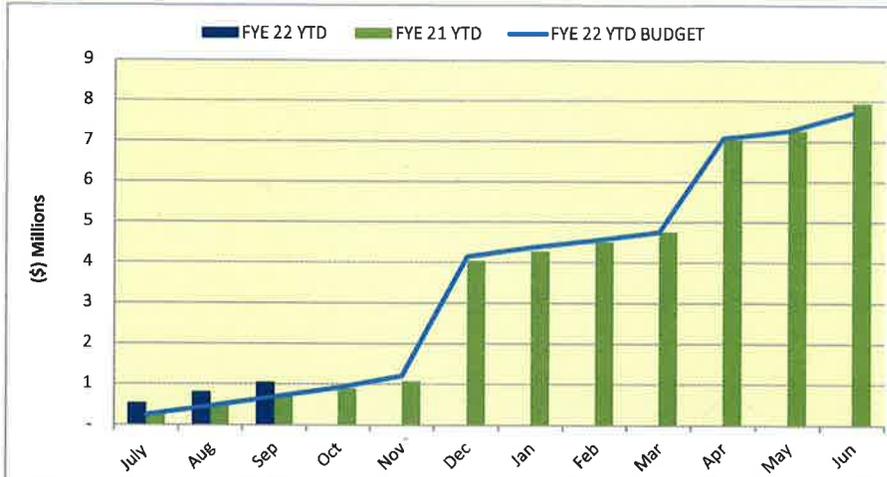
Town of Ross
SPECIAL REVENUE FUNDS
 Statements of Revenues and Expenditures
 For the Three Months Ending September 30, 2021

	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	906,470	0	0	0	0
5120-90 COPS - State Grant	0	0	6,171	163,000	0	0
5135-73 General Plan Impact Fees	0	0	0	0	10,387	60,000
Interest Income	0	0	(18)	0	222	2,600
Total Revenue	<u>0</u>	<u>906,470</u>	<u>6,153</u>	<u>163,000</u>	<u>10,609</u>	<u>62,600</u>
EXPENDITURES						
9000-90 Front Line Police Personnel	0	0	41,751	167,000	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>41,751</u>	<u>167,000</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenue Over Expend.	<u>0</u>	<u>906,470</u>	<u>(35,598)</u>	<u>(4,000)</u>	<u>10,609</u>	<u>62,600</u>

OPERATING FUND REVENUE vs BUDGET

Graph #1

	FYE 22 Actual	FYE 22 Budget	Variance
July	\$ 530,220	\$ 243,476	\$ 286,744
Aug	278,090	219,317	58,773
Sep	234,705	223,225	11,480
Oct	-	230,476	-
Nov	-	290,520	-
Dec	-	2,939,572	-
Jan	-	219,585	-
Feb	-	185,964	-
Mar	-	204,305	-
Apr	-	2,313,245	-
May	-	184,625	-
Jun	-	452,990	-
Total	\$ 1,043,015	\$ 7,707,300	\$ 356,997

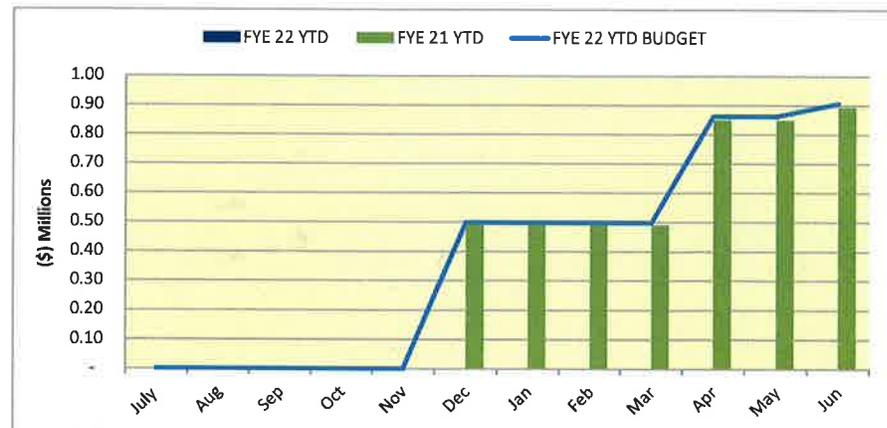


Revenues are more than year to date budget by \$357K of which \$293K is attributed to unbudgeted American Rescue Plan funds.

PUBLIC SAFETY TAX FUND REVENUE vs BUDGET

Graph #2

	FYE 22 Actual	FYE 22 Budget	Variance
July	\$ -	\$ -	\$ -
Aug	-	-	-
Sep	-	-	-
Oct	-	-	-
Nov	-	-	-
Dec	-	498,224	-
Jan	-	-	-
Feb	-	-	-
Mar	-	-	-
Apr	-	362,839	-
May	-	-	-
Jun	-	45,407	-
Total	\$ -	\$ 906,470	\$ -

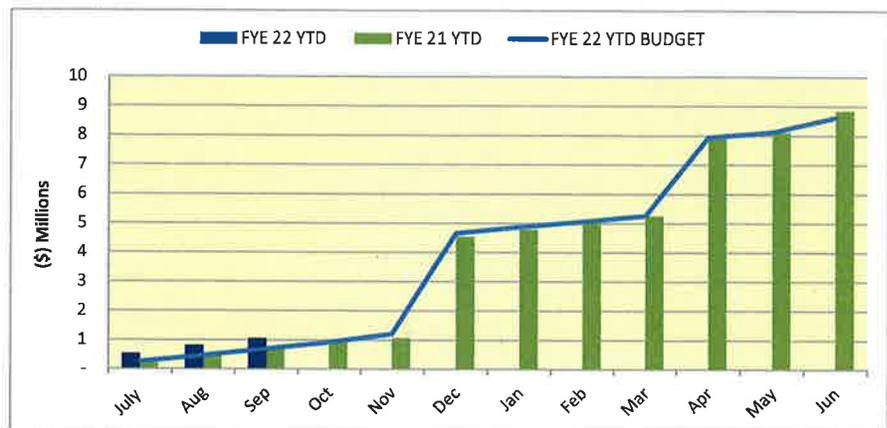


The Public Safety parcel tax is budgeted at \$1,085 per parcel for 837 parcels less a collection fee of \$1,675.

OPERATING FUND & PUBLIC SAFETY TAX FUND REVENUES COMBINED vs BUDGET

Graph #3

	FYE 22 Actual	FYE 22 Budget	Variance
July	530,220	243,476	286,744
Aug	278,090	219,317	58,773
Sep	234,705	223,225	11,480
Oct	-	230,476	-
Nov	-	290,520	-
Dec	-	3,437,796	-
Jan	-	219,585	-
Feb	-	185,964	-
Mar	-	204,305	-
Apr	-	2,676,084	-
May	-	184,625	-
Jun	-	498,397	-
Total	\$ 1,043,015	\$ 8,613,770	\$ 356,997

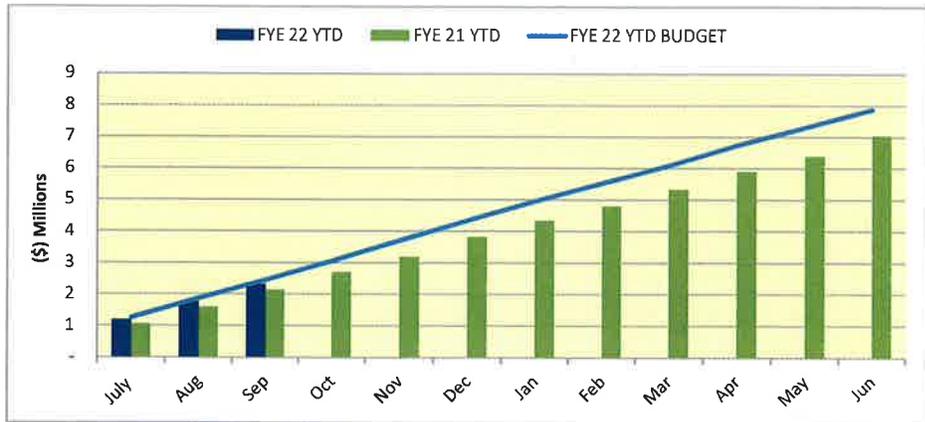


This graph combines revenue from the Operating Fund and Public Safety Tax Fund.

OPERATING FUND EXPENDITURES vs BUDGET (excluding optional pension payment)

Graph #4

	FYE 22 Actual	FYE 22 Budget	Variance
July	\$ 1,195,536	\$ 1,256,534	\$ (60,998)
Aug	554,201	610,816	(56,615)
Sep	570,606	579,294	(8,688)
Oct	-	604,200	-
Nov	-	657,951	-
Dec	-	628,846	-
Jan	-	615,472	-
Feb	-	569,268	-
Mar	-	569,295	-
Apr	-	642,717	-
May	-	569,273	-
Jun	-	574,691	-
Total	\$ 2,320,343	\$ 7,878,357	\$ (126,301)



Expenditures are under budget \$126K.

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

Graph #5

	FYE 22 Actual	FYE 22 Budget	Variance
July	\$ (665,316)	\$ (1,013,058)	\$ 347,742
Aug	(276,111)	(391,499)	115,388
Sep	(335,901)	(356,069)	20,168
Oct	-	(373,724)	-
Nov	-	(367,431)	-
Dec	-	2,808,950	-
Jan	-	(395,887)	-
Feb	-	(383,304)	-
Mar	-	(364,990)	-
Apr	-	2,033,367	-
May	-	(384,648)	-
Jun	-	(76,294)	-
Total	\$ (1,277,328)	\$ 735,413	\$ 483,298

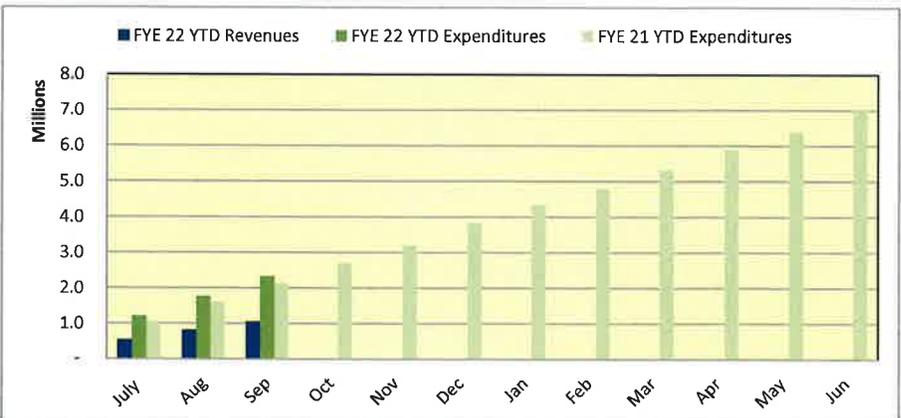


Operating and Public Safety Tax revenues are \$357K over budget and expenditures are \$126K under budget resulting in a \$483K positive variance.

OPERATING and PUBLIC SAFETY TAX REVENUES vs EXPENDITURES

Graph #6

	FYE 22 Actual Revenues	FYE 22 Actual Expenditures	Net
July	\$ 530,220	\$ 1,195,536	\$ (665,316)
Aug	278,090	554,201	(276,111)
Sep	234,705	570,606	(335,901)
Oct	-	-	-
Nov	-	-	-
Dec	-	-	-
Jan	-	-	-
Feb	-	-	-
Mar	-	-	-
Apr	-	-	-
May	-	-	-
Jun	-	-	-
Total	\$ 1,043,015	\$ 2,320,343	\$ (1,277,328)



Operating expenditures exceed revenues by \$1.3M. Last year for the same period the amount was \$1.4M.

BASIC PROPERTY TAXES (A/n 5010)

Graph #7

	FYE 22 Actual	FYE 21 Actual	Difference Between Yrs
July	\$ -	\$ -	\$ -
Aug	409	260	149
Sep	816	-	816
Oct	-	2,536	-
Nov	-	219	-
Dec	-	2,335,385	-
Jan	-	39,976	-
Feb	-	7,011	-
Mar	-	6,032	-
Apr	-	1,652,098	-
May	-	14,276	-
Jun	-	203,262	-
Total	\$ 1,225	\$ 4,261,055	\$ 965

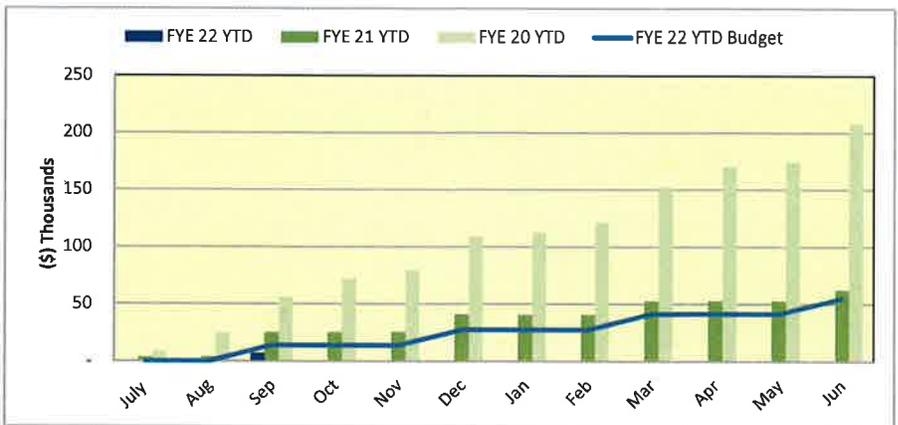


Basic property taxes represent 60% of budgeted Operating Fund revenues. Property owners pay in two installments, December 10th and April 10th. The County remits receipts as follows: 55% in December, 40% in April, and 5% in June.

INVESTMENT INCOME FROM LAIF AND CALTRUST - Operating Fund

Graph #8

	FYE 22 Actual	FYE 21 Actual	Difference Between Yrs
July	\$ 9	\$ 3,592	\$ (3,583)
Aug	7	156	(149)
Sep	7,097	21,419	(14,322)
Oct	-	142	-
Nov	-	109	-
Dec	-	15,170	-
Jan	-	(148)	-
Feb	-	69	-
Mar	-	12,278	-
Apr	-	61	-
May	-	50	-
Jun	-	9,357	-
Total	\$ 7,113	\$ 62,255	\$ (18,054)



LAIF balance at 9/30/21 was \$13.9M earning .24%. In the current quarter a net of \$1.6M was transferred from LAIF into WFB.

BUILDING, PUBLIC WORKS, AND PLANNING REVENUES

Graph #9

	FYE 22 Actual	FYE 21 Actual	Difference Between Yrs
July	\$ 67,444	\$ 110,762	\$ (43,318)
Aug	91,845	130,530	(38,685)
Sep	47,989	83,035	(35,046)
Oct	-	65,853	-
Nov	-	83,742	-
Dec	-	29,391	-
Jan	-	71,161	-
Feb	-	86,087	-
Mar	-	89,146	-
Apr	-	172,988	-
May	-	74,947	-
Jun	-	158,533	-
Total	\$ 207,278	\$ 1,156,175	\$ (117,049)

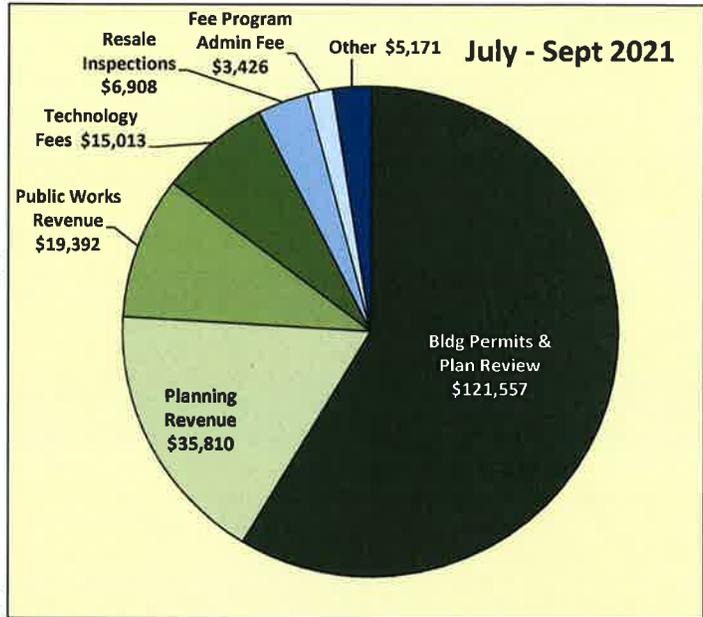


Building activity fluctuates from month to month depending upon project applications.

BUILDING, PUBLIC WORKS, AND PLANNING REVENUE

Graph #10

	FYE 22 July - Sept Revenues	FYE 22 Annual Budget	Variance
Bldg Permits & Plan Review	\$ 121,557	\$ 615,000	\$ (493,443)
Planning Revenue	35,810	124,000	(88,190)
Public Works Revenue	19,392	88,800	(69,408)
Technology Fees	15,013	75,000	(59,987)
Resale Inspections	6,908	35,000	(28,092)
Fee Program Admin Fee	3,426	23,000	(19,574)
Other	5,171	12,600	(7,429)
	<u>\$ 207,277</u>	<u>\$ 973,400</u>	<u>\$ (766,123)</u>



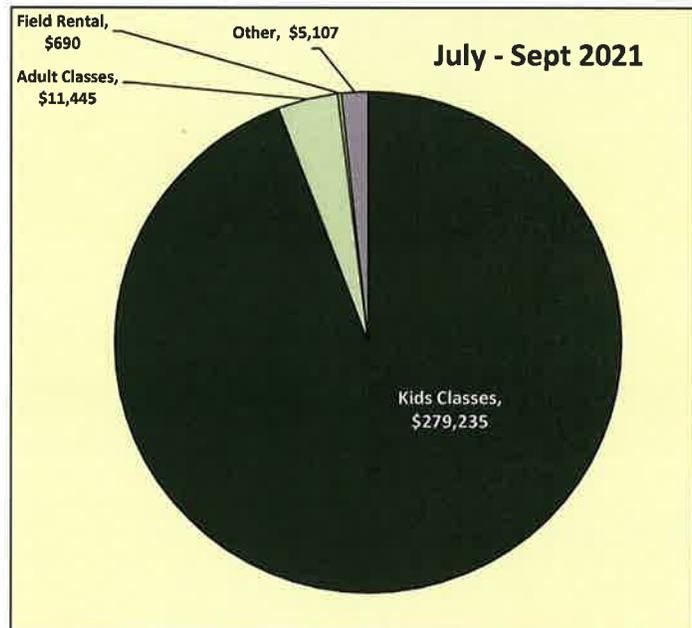
	FYE 22 July - Sept Revenues	FYE 21 July - Sept Revenues	Difference Between Yrs
Bldg Permits & Plan Review	\$ 121,557	\$ 181,100	\$ (59,543)
Planning Revenue	35,810	69,534	(33,724)
Public Works Revenue	19,392	34,499	(15,107)
Technology Fees	15,013	19,792	(4,779)
Resale Inspections	6,908	12,752	(5,844)
Fee Program Admin Fee	3,426	4,615	(1,189)
Other	5,172	2,035	3,137
	<u>\$ 207,278</u>	<u>\$ 324,327</u>	<u>\$ (117,049)</u>

Building, Public Works, and Planning activity revenue is \$117K more than last year. Building activity fluctuates throughout the year.

RECREATION REVENUES

Graph #11

	FYE 22 July - Sept Revenues	FYE 22 Annual Budget	Variance
Kids Classes	\$ 279,235	\$ 500,000	\$ (220,765)
Adult Classes	11,445	11,000	445
Field Rental	690	8,000	(7,310)
Other (tennis & special events)	5,107	7,000	(1,893)
	<u>296,477</u>	<u>526,000</u>	<u>(229,523)</u>
Collection Fees	(5,605)	(17,000)	11,395
	<u>290,872</u>	<u>509,000</u>	<u>(218,128)</u>



	FYE 22 July - Sept Revenues	FYE 21 July - Sept Revenues	Difference Between Yrs
Kids Classes	\$ 279,235	\$ 144,728	\$ 134,507
Adult Classes	11,445	-	11,445
Field Rental	690	-	690
Other (tennis & special events)	5,107	875	4,232
	<u>\$ 296,477</u>	<u>\$ 145,603</u>	<u>\$ 150,874</u>

Recreation programs continue to be limited due to Covid-19 epidemic.