



TOWN OF ROSS

FY 2022, Q2
Quarterly Financial Report
July 1, 2021 - December 31, 2021

TOWN OF ROSS
FYE 2022
6 Month Financial Report
July 1, 2021 - December 31, 2021

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Town of Ross
All Funds
Balance Sheets
December 31, 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	(116,173)	917	0	302	482	113	444	279	(113,636)
Cash - WFB - Permits	1,062,875	0	0	0	0	0	0	0	1,062,875
Cash - WFB - Undergrou	279,030	0	0	0	0	0	0	0	279,030
Cash - US Bank	75,500	0	0	0	0	0	0	0	75,500
Cash - LAIF	5,069,304	6,381,071	1,500,000	243,471	561,892	1,336,867	35,725	376,888	15,505,218
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	11,182	0	0	0	0	0	0	0	11,182
Interest Receivable	6,611	0	0	140	323	769	21	217	8,081
Due from (to)	0	0	0	0	0	0	0	0	0
Total Assets	<u>6,468,402</u>	<u>6,381,988</u>	<u>1,500,000</u>	<u>243,913</u>	<u>562,697</u>	<u>1,337,749</u>	<u>36,190</u>	<u>377,384</u>	<u>16,908,323</u>
Liabilities:									
Accounts Payable	94,970	2,821	0	0	22,934	12,326	0	0	133,051
Payable to RVFD	0	0	0	0	0	0	0	0	0
Permit Deposits Payable	1,062,875	0	0	0	0	0	0	0	1,062,875
Underground Util Deposi	279,030	0	0	0	0	0	0	0	279,030
Prepaid Fees	28,325	0	0	0	0	0	0	0	28,325
Accrued Payroll & PERS	51,182	0	0	0	0	0	0	0	51,182
Deferred Revenue	0	0	0	0	0	0	0	0	0
Total Liabilities	<u>1,516,382</u>	<u>2,821</u>	<u>0</u>	<u>0</u>	<u>22,934</u>	<u>12,326</u>	<u>0</u>	<u>0</u>	<u>1,554,463</u>
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	792,188	288,922	0	52,780	(538,246)	21,259	30,271	16,870	664,044
Total Fund Balance	<u>4,952,020</u>	<u>6,379,167</u>	<u>1,500,000</u>	<u>243,913</u>	<u>539,763</u>	<u>1,325,423</u>	<u>36,190</u>	<u>377,384</u>	<u>15,353,860</u>
Total Fund Balance and Liabilities	<u>6,468,402</u>	<u>6,381,988</u>	<u>1,500,000</u>	<u>243,913</u>	<u>562,697</u>	<u>1,337,749</u>	<u>36,190</u>	<u>377,384</u>	<u>16,908,323</u>

Town of Ross
All Funds
Statements of Revenues and Expenditures
For the Six Months Ending December 31, 2021

GENERAL FUND

	Operating	Facilities and Equip.	Emergency Fund	Gas Tax	Roadway	Drainage	Public Safety Tax	COPS	Gen Plan Update	TOTAL
Revenues										
Property Taxes	2,950,236	0	0	0	0	0	0	0	0	2,950,236
Sales Tax	24,152	0	0	0	0	0	0	0	0	24,152
Franchise Taxes	63,524	0	0	0	0	0	0	0	0	63,524
Other Taxes	97,851	0	0	0	0	0	0	0	0	97,851
Intergov. Revenue	45,708	0	0	0	0	0	0	0	0	45,708
Interest and Rents	142,678	0	0	269	979	1,529	0	2	439	145,896
Planning Revenue	128,136	0	0	0	0	0	0	0	0	128,136
Building Dept Revenue	298,255	0	0	0	0	0	0	0	0	298,255
Public Works Revenue	46,138	0	0	0	0	0	0	0	0	46,138
Police Revenue	54,230	0	0	0	0	0	0	0	0	54,230
Recreation	512,605	0	0	0	0	0	0	0	0	512,605
Miscellaneous	5,827	0	0	0	0	0	0	0	0	5,827
Other Fund Revenue	0	307,556	0	52,512	49,007	47,611	498,224	103,607	16,431	1,074,948
	<u>4,369,340</u>	<u>307,556</u>	<u>0</u>	<u>52,781</u>	<u>49,986</u>	<u>49,140</u>	<u>498,224</u>	<u>103,609</u>	<u>16,870</u>	<u>5,447,506</u>
Expenditures										
General Government	530,934	0	0	0	0	0	0	0	0	530,934
Fire	1,327,881	0	0	0	0	0	0	0	0	1,327,881
Police	944,782	0	0	0	0	0	0	0	0	944,782
Planning and Building	470,333	0	0	0	0	0	0	0	0	470,333
Public Works	483,605	0	0	0	0	0	0	0	0	483,605
Recreation	315,133	0	0	0	0	0	0	0	0	315,133
Capital Expenditures	2,712	0	0	0	0	0	0	0	0	2,712
Other Fund Expenditur	0	18,635	0	0	588,232	27,881	0	73,338	0	708,086
	<u>4,075,380</u>	<u>18,635</u>	<u>0</u>	<u>0</u>	<u>588,232</u>	<u>27,881</u>	<u>0</u>	<u>73,338</u>	<u>0</u>	<u>4,783,466</u>
Net	<u>293,960</u>	<u>288,921</u>	<u>0</u>	<u>52,781</u>	<u>(538,246)</u>	<u>21,259</u>	<u>498,224</u>	<u>30,271</u>	<u>16,870</u>	<u>664,040</u>
Pension UAL Paydown	0	0	0	0	0	0	0	0	0	0
Net	<u>293,960</u>	<u>288,921</u>	<u>0</u>	<u>52,781</u>	<u>(538,246)</u>	<u>21,259</u>	<u>498,224</u>	<u>30,271</u>	<u>16,870</u>	<u>664,040</u>
Other Sources										
Interfund Transfers	498,224	0	0	0	0	0	(498,224)	0	0	0
Total Other Sources	<u>498,224</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(498,224)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	<u>792,184</u>	<u>288,921</u>	<u>0</u>	<u>52,781</u>	<u>(538,246)</u>	<u>21,259</u>	<u>0</u>	<u>30,271</u>	<u>16,870</u>	<u>664,040</u>

Town of Ross
General Fund
OPERATING FUND
Statement of Revenues and Expenditures
Actual and Budget
For the Six Months Ending December 31, 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	2,807,291	2,950,236	2,851,783	98,453	5,180,000	56.95 %
Sales Tax	9,055	24,152	26,667	(2,515)	80,000	30.19 %
Franchise Taxes	4,532	63,524	60,250	3,274	205,000	30.99 %
Property Transfer Tax	8,507	77,878	33,333	44,545	80,000	97.35 %
Other Taxes	17,481	19,973	20,000	(27)	40,000	49.93 %
Intergovernmental Revenue	(277,070)	45,708	31,238	14,470	274,900	16.63 %
Interest and Rents	32,573	142,678	155,650	(12,972)	311,300	45.83 %
Planning Revenue	39,283	128,136	62,000	66,136	124,000	103.34 %
Building Revenue	53,079	298,255	380,300	(82,045)	760,600	39.21 %
Public Works Revenue	2,714	46,138	44,400	1,738	88,800	51.96 %
Police Revenue	1,186	54,230	22,850	31,380	45,700	118.67 %
Recreation Revenue	15,472	512,605	485,858	26,747	509,000	100.71 %
Miscellaneous	3,605	5,827	2,750	3,077	8,000	72.84 %
Total Revenue	2,717,708	4,369,340	4,177,079	192,261	7,707,300	56.69 %
EXPENDITURES						
General Government						
Wages	34,501	257,842	190,225	67,617	380,448	67.77 %
Employee Benefits	8,615	69,647	69,111	536	120,965	57.58 %
Outside Services	38,792	154,293	187,475	(33,182)	360,700	42.78 %
Memberships and Organizations	30	19,228	14,930	4,298	30,000	64.09 %
Insurance	0	10,165	9,000	1,165	9,000	112.94 %
Other	4,868	19,759	33,500	(13,741)	67,000	29.49 %
	86,806	530,934	504,241	26,693	968,113	54.84 %
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	1,171,280	1,171,280	0	2,262,786	51.76 %
Fire Inspect Program & Coord.	0	0	0	0	0	0.00 %
Fire Station Misc Repairs	0	0	5,000	(5,000)	10,000	0.00 %
MERA - 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	6,430	7,000	(570)	14,000	45.93 %
	182,120	1,327,881	1,341,366	(13,485)	2,553,172	52.01 %
Police Department						
Wages	82,318	464,507	473,590	(9,083)	1,007,181	46.12 %
Employee Benefits	26,988	325,268	360,225	(34,957)	581,426	55.94 %
Outside Services	81	76,267	75,654	613	90,800	83.99 %
Memberships and Organizations	0	0	375	(375)	750	0.00 %
Maintenance and Repairs	3,321	13,268	21,500	(8,232)	43,000	30.86 %
Vehicles	927	8,803	9,750	(947)	19,500	45.14 %
Insurance	0	20,330	18,000	2,330	18,000	112.94 %
Other	6,644	36,339	43,675	(7,336)	94,050	38.64 %
	120,279	944,782	1,002,769	(57,987)	1,854,707	50.94 %
Planning and Building Department						
Wages	39,719	227,949	225,334	2,615	450,666	50.58 %
Employee Benefits	10,990	91,214	93,218	(2,004)	169,181	53.92 %
Outside Services	14,377	106,576	125,500	(18,924)	251,000	42.46 %
Memberships and Organizations	0	1,283	4,250	(2,967)	8,500	15.09 %
Vehicle	0	0	500	(500)	1,000	0.00 %
Insurance	0	10,165	9,000	1,165	9,000	112.94 %
Other	773	33,146	34,905	(1,759)	41,685	79.52 %
	65,859	470,333	492,707	(22,374)	931,032	50.52 %

FOR MANAGEMENT USE ONLY.

Town of Ross
General Fund
OPERATING FUND
Statement of Revenues and Expenditures
Actual and Budget
For the Six Months Ending December 31, 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	28,394	162,066	160,106	1,960	320,212	50.61 %
Employee Benefits	6,896	91,284	94,856	(3,572)	155,207	58.81 %
Outside Services	592	20,335	30,966	(10,631)	61,932	32.83 %
Memberships and Organizations	345	20,767	20,441	326	34,066	60.96 %
Building and Land Maintenance	19,788	102,965	84,250	18,715	163,700	62.90 %
Street Maintenance	7,599	44,360	49,000	(4,640)	98,000	45.27 %
Tree Maintenance	0	6,250	13,500	(7,250)	27,000	23.15 %
Vehicles	173	2,751	11,200	(8,449)	22,400	12.28 %
Insurance	0	20,330	18,000	2,330	18,000	112.94 %
Other	1,326	12,497	15,681	(3,184)	24,331	51.36 %
	<u>65,113</u>	<u>483,605</u>	<u>498,000</u>	<u>(14,395)</u>	<u>924,848</u>	<u>52.29 %</u>
Recreation Department						
Wages	15,796	122,326	147,918	(25,592)	284,930	42.93 %
Employee Benefits	2,344	22,610	26,503	(3,893)	53,005	42.66 %
Outside Services	10,975	110,035	113,250	(3,215)	174,500	63.06 %
Rent	0	2,440	9,750	(7,310)	19,500	12.51 %
Maintenance and Repairs	320	4,465	2,500	1,965	5,000	89.30 %
Insurance	0	20,330	18,000	2,330	18,000	112.94 %
Program Expense	104	4,726	7,500	(2,774)	15,000	31.51 %
Other	462	18,201	20,250	(2,049)	29,100	62.55 %
Ross School Capital Lease Payment	0	10,000	10,000	0	10,000	100.00 %
	<u>30,001</u>	<u>315,133</u>	<u>355,671</u>	<u>(40,538)</u>	<u>609,035</u>	<u>51.74 %</u>
Capital and One Time Expenditures						
Furniture	0	819	2,500	(1,681)	5,000	16.38 %
Police Equip - see donation	0	0	0	0	0	0.00 %
Sculpture/Monument Restoration	0	0	1,225	(1,225)	2,450	0.00 %
Technology Equipment	0	1,893	10,500	(8,607)	21,000	9.01 %
Zero Waste Grant Expenditures	0	0	4,500	(4,500)	9,000	0.00 %
	<u>0</u>	<u>2,712</u>	<u>18,725</u>	<u>(16,013)</u>	<u>37,450</u>	<u>7.24 %</u>
Tota Expenditures	<u>550,178</u>	<u>4,075,380</u>	<u>4,213,479</u>	<u>(138,099)</u>	<u>7,878,357</u>	<u>51.73 %</u>
Net before below items	2,167,530	293,960	(36,400)	330,360	(171,057)	(171.85) %
Xfer from Public Safety Tax Fn	498,224	498,224	498,224	0	906,470	54.96 %
Net before below items	2,665,754	792,184	461,824	330,360	735,413	107.72 %
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><u>2,665,754</u></u>	<u><u>792,184</u></u>	<u><u>461,824</u></u>	<u><u>330,360</u></u>	<u><u>\$ 15,413</u></u>	<u><u>5,139.71 %</u></u>

Town of Ross
General Fund
Statements of Revenues and Expenditures
For the Six Months Ending December 31, 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>
5121-66 ARPA American Rescue Plan	282,356	0	0	0
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	307,556	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	2,500	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	8,696	25,000	0	0
Total Expenditures	18,635	794,000	0	0
Excess (Deficiency) of Revenue Over Expenditures	288,921	(567,000)	0	0

Town of Ross
SPECIAL REVENUE FUNDS
 Statements of Revenues and Expenditures
 For the Six Months Ending December 31, 2021

<u>REVENUE</u>	GAS TAX		ROADWAY		DRAINAGE	
	YTD	Budget	YTD	Budget	YTD	Budget
	<u>Actual</u>	<u>For Year</u>	<u>Actual</u>	<u>For Year</u>	<u>Actual</u>	<u>For Year</u>
5120-51 State Gas Tax Revenue	35,110	67,000	0	0	0	0
5127-51 Road Maint & Rehab Acct RMRA	17,402	49,000	0	0	0	0
5115-45 Road Impact Fees	0	0	46,945	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	46,945	160,000
5140-65 Winship Bridge (HBP) (MCFCD)	0	0	0	0	666	350,000
Interest Income	269	2,000	979	9,000	1,529	7,000
Total Revenue	52,781	118,000	49,986	542,500	49,140	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	523,830	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	62,340	400,000	0	0
9007-65 Drainage Improvements	0	0	0	0	15,152	75,000
9200-65 Storm Drain Master Plan	0	0	0	0	0	150,000
9064-65 Winship Bridge Replacement	0	0	0	0	12,729	350,000
Total Expenditures	0	224,000	588,232	777,000	27,881	575,000
Excess (Deficiency) of Revenue Over Expenditures	52,781	(106,000)	(538,246)	(234,500)	21,259	(58,000)

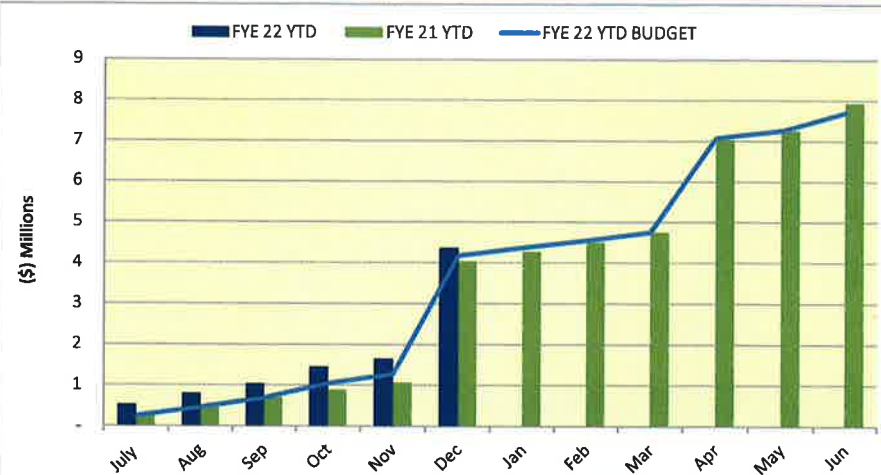
Town of Ross
SPECIAL REVENUE FUNDS
 Statements of Revenues and Expenditures
 For the Six Months Ending December 31, 2021

	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	498,224	906,470	0	0	0	0
5120-90 COPS - State Grant	0	0	103,607	163,000	0	0
5135-73 General Plan Impact Fees	0	0	0	0	16,431	60,000
Interest Income	0	0	2	0	439	2,600
Total Revenue	<u>498,224</u>	<u>906,470</u>	<u>103,609</u>	<u>163,000</u>	<u>16,870</u>	<u>62,600</u>
EXPENDITURES						
9000-90 Front Line Police Personnel	0	0	73,338	167,000	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>73,338</u>	<u>167,000</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenue Over Expend.	<u><u>498,224</u></u>	<u><u>906,470</u></u>	<u><u>30,271</u></u>	<u><u>(4,000)</u></u>	<u><u>16,870</u></u>	<u><u>62,600</u></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	410,752	364,476	46,276
Nov	197,865	228,770	(30,905)
Dec	2,717,708	2,897,815	(180,107)
Jan	-	189,092	-
Feb	-	185,964	-
Mar	-	204,305	-
Apr	-	2,313,245	-
May	-	184,625	-
Jun	-	452,990	-
Total	\$ 4,369,340	\$ 7,707,300	\$ 192,261

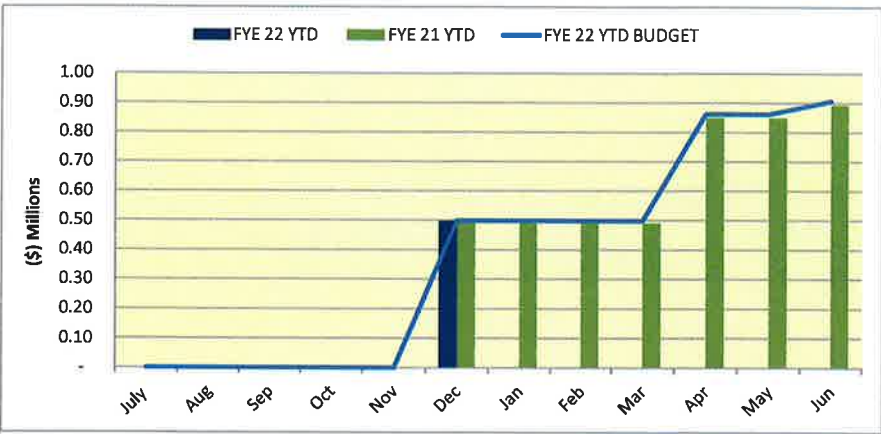


Revenues are more than year to date budget by \$192K with the largest variances of +\$98K in property taxes.

PUBLIC SAFETY TAX FUND REVENUE vs BUDGET

Graph #2

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

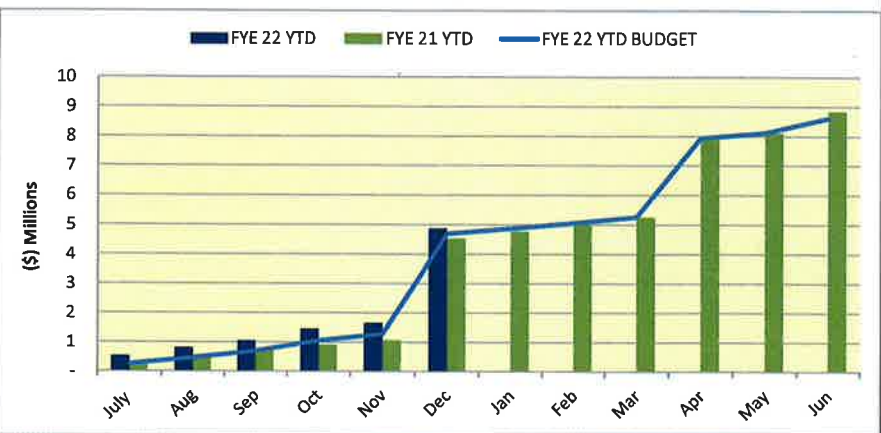


The Public Safety parcel tax is budgeted at \$1,085 per parcel for 837 parcels less a collection fee of \$1,675.

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	410,752	364,476	46,276
Nov	197,865	228,770	(30,905)
Dec	3,215,932	3,396,039	(180,107)
Jan	-	189,092	-
Feb	-	185,964	-
Mar	-	204,305	-
Apr	-	2,676,084	-
May	-	184,625	-
Jun	-	498,397	-
Total	\$ 4,867,564	\$ 8,613,770	\$ 192,261

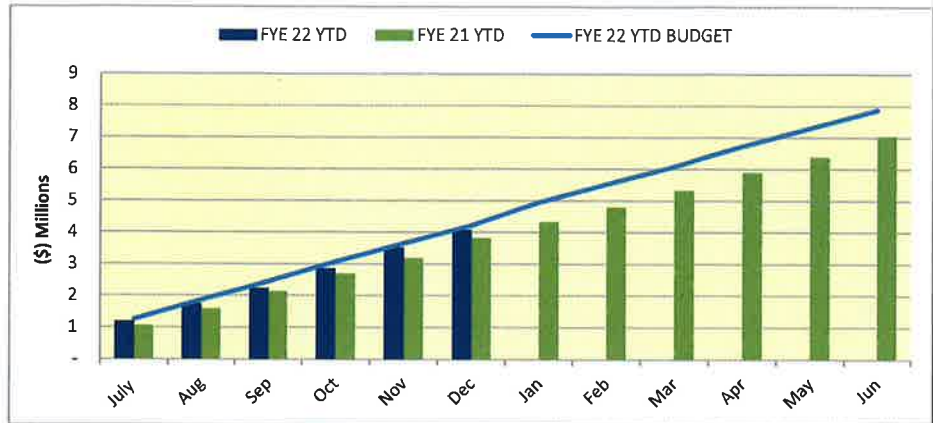


This graph combines revenue from the Operating Fund and Public Safety Tax Fund.

OPERATING FUND EXPENDITURES vs BUDGET (excluding optional pension payment)

Graph #4

	FYE 22 Actual	FYE 22 Budget	Variance
July	\$ 1,195,536	\$ 1,255,391	\$ (59,855)
Aug	554,205	609,677	(55,472)
Sep	483,990	578,151	(94,161)
Oct	624,590	624,766	(176)
Nov	666,882	584,398	82,484
Dec	550,178	561,096	(10,918)
Jan	-	739,634	-
Feb	-	569,268	-
Mar	-	569,295	-
Apr	-	642,717	-
May	-	569,273	-
Jun	-	574,691	-
Total	\$ 4,075,381	\$ 7,878,357	\$ (138,098)

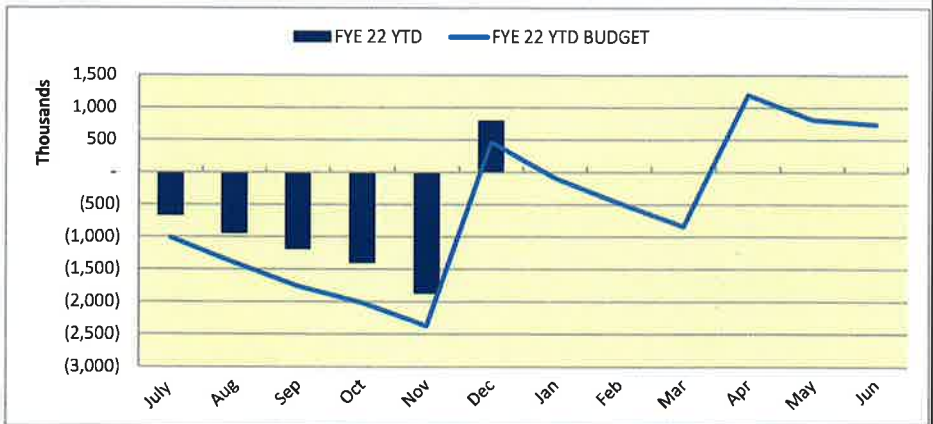


Expenditures are under budget \$138K.

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

Graph #5

	FYE 22 Actual	FYE 22 Budget	Variance
July	\$ (665,316)	\$ (1,011,915)	\$ 346,599
Aug	(276,115)	(390,360)	114,245
Sep	(249,285)	(354,926)	105,641
Oct	(213,838)	(260,290)	46,452
Nov	(469,017)	(355,628)	(113,389)
Dec	2,665,754	2,834,943	(169,189)
Jan	-	(550,542)	-
Feb	-	(383,304)	-
Mar	-	(364,990)	-
Apr	-	2,033,367	-
May	-	(384,648)	-
Jun	-	(76,294)	-
Total	\$ 792,183	\$ 735,413	\$ 330,359

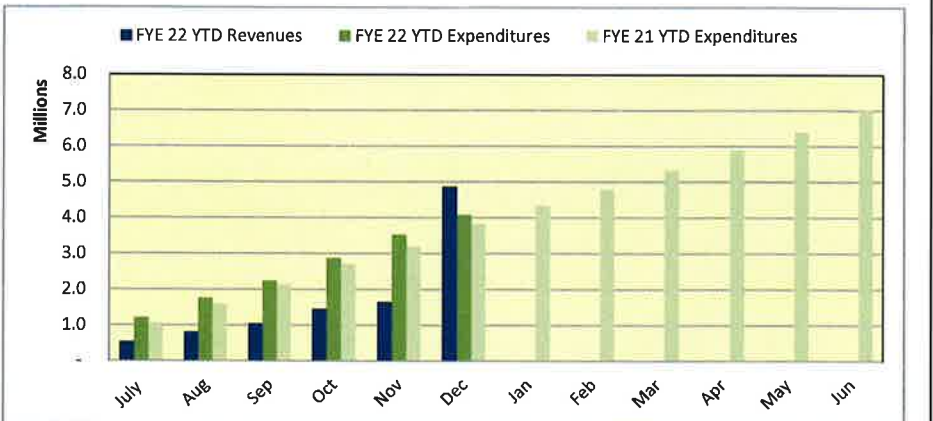


Operating and Public Safety Tax revenues are \$192K over budget and expenditures are \$138K under budget resulting in a \$330K positive variance.

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	554,205	(276,115)
Sep	234,705	483,990	(249,285)
Oct	410,752	624,590	(213,838)
Nov	197,865	666,882	(469,017)
Dec	3,215,932	550,178	2,665,754
Jan	-	-	-
Feb	-	-	-
Mar	-	-	-
Apr	-	-	-
May	-	-	-
Jun	-	-	-
Total	\$ 4,867,564	\$ 4,075,381	\$ 792,183

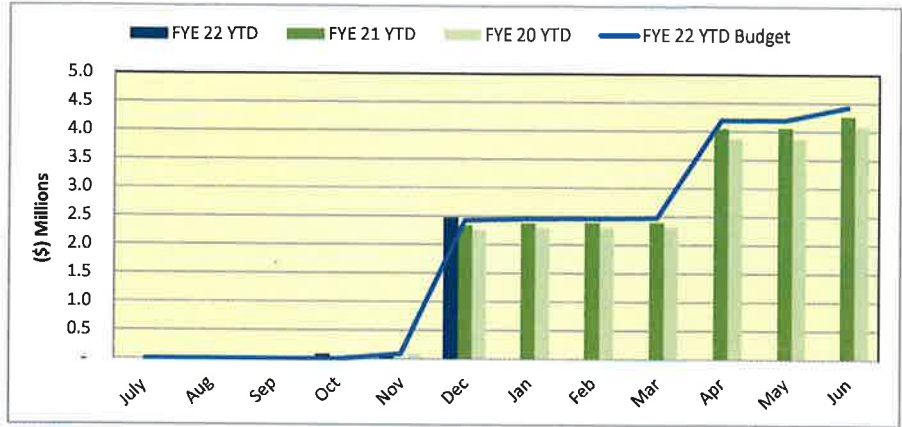


Operating expenditures exceed revenues by \$809K. Last year for the same period the amount was \$701K.

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	75,637	2,536	73,101
Nov	338	219	119
Dec	2,395,628	2,335,385	60,243
Jan	-	39,976	-
Feb	-	7,011	-
Mar	-	6,032	-
Apr	-	1,652,098	-
May	-	14,276	-
Jun	-	203,262	-
Total	\$ 2,472,828	\$ 4,261,055	\$ 134,428

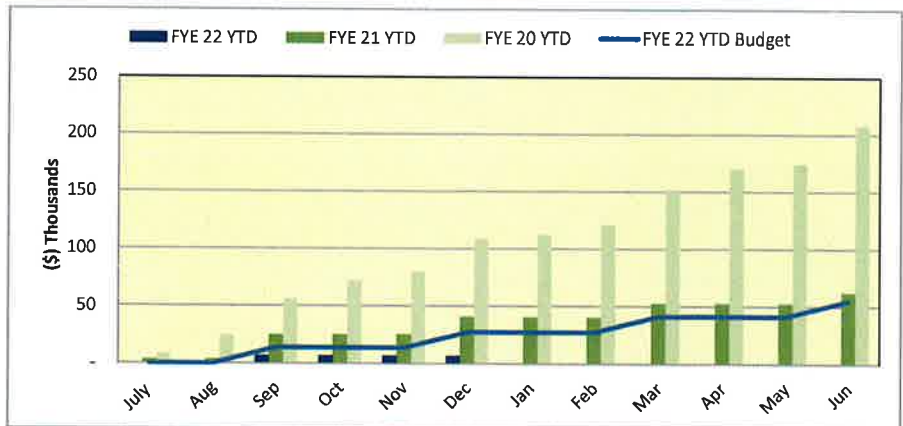


Basic property taxes represent 60% of budgeted Operating Fund revenues. Property owners pay in two installments, December 10th and April 10th. The County remits receipts as follows: 55% in December, 40% in April, and 5% in June.

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	5	142	(137)
Nov	4	109	(105)
Dec	-	15,170	(15,170)
Jan	-	(148)	-
Feb	-	69	-
Mar	-	12,278	-
Apr	-	61	-
May	-	50	-
Jun	-	9,357	-
Total	\$ 7,122	\$ 62,255	\$ (33,466)



LAIF balance at 12/31/21 was \$15.5M earning .23%. In the current quarter a net of \$1.6M was transferred into LAIF deom 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	99,089	65,853	33,236
Nov	71,085	83,742	(12,657)
Dec	95,077	29,391	65,686
Jan	-	71,161	-
Feb	-	86,087	-
Mar	-	89,146	-
Apr	-	172,988	-
May	-	74,947	-
Jun	-	158,533	-
Total	\$ 472,529	\$ 1,156,175	\$ (30,784)

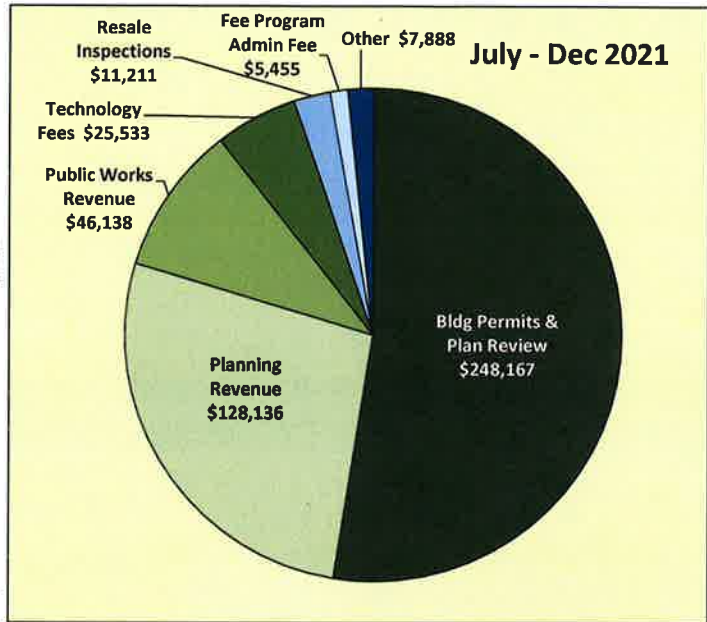


Building activity fluctuates from month to month depending upon project applications.

BUILDING, PUBLIC WORKS, AND PLANNING REVENUE

Graph #10

	FYE 22 July - Dec Revenues	FYE 22 Annual Budget	Variance
Bldg Permits & Plan Review	\$ 248,167	\$ 615,000	\$ (366,833)
Planning Revenue	128,136	124,000	4,136
Public Works Revenue	46,138	88,800	(42,662)
Technology Fees	25,533	75,000	(49,467)
Resale Inspections	11,211	35,000	(23,789)
Fee Program Admin Fee	5,455	23,000	(17,545)
Other	7,889	12,600	(4,711)
	<u>\$ 472,529</u>	<u>\$ 973,400</u>	<u>\$ (500,871)</u>



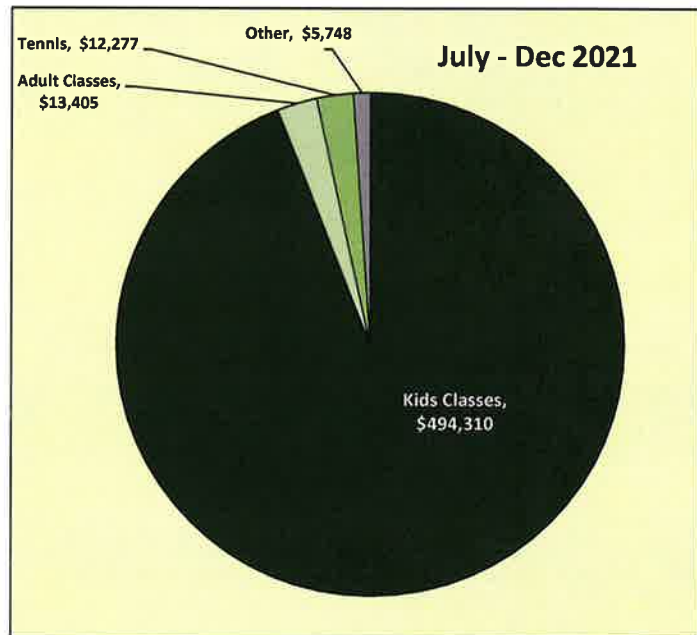
	FYE 22 July - Dec Revenues	FYE 21 July - Dec Revenues	Difference Between Yrs
Bldg Permits & Plan Review	\$ 248,167	\$ 287,061	\$ (38,894)
Planning Revenue	128,136	109,123	19,013
Public Works Revenue	46,138	44,693	1,445
Technology Fees	25,533	29,678	(4,145)
Resale Inspections	11,211	22,314	(11,103)
Fee Program Admin Fee	5,455	6,910	(1,455)
Other	7,889	3,534	4,354
	<u>\$ 472,529</u>	<u>\$ 503,313</u>	<u>\$ (30,785)</u>

Building, Public Works, and Planning activity revenue is \$31K less than last year. Building activity fluctuates throughout the year.

RECREATION REVENUES

Graph #11

	FYE 22 July - Dec Revenues	FYE 22 Annual Budget	Variance
Kids Classes	\$ 494,310	\$ 500,000	\$ (5,690)
Adult Classes	13,405	11,000	2,405
Tennis	12,277	4,000	8,277
Other (field rent & spec events)	5,748	11,000	(5,252)
	<u>525,740</u>	<u>526,000</u>	<u>(260)</u>
Collection Fees	(13,135)	(17,000)	3,865
	<u>512,605</u>	<u>509,000</u>	<u>3,605</u>



	FYE 22 July - Dec Revenues	FYE 21 July - Dec Revenues	Difference Between Yrs
Kids Classes	\$ 494,310	\$ 222,096	\$ 272,214
Adult Classes	13,405	3,642	9,763
Tennis	12,277	1,950	10,327
Other (tennis & special events)	5,748	-	5,748
	<u>\$ 525,740</u>	<u>\$ 227,688</u>	<u>\$ 298,052</u>

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