

# TOWN OF ROSS



**FY 2018, Q1**  
**QUARTERLY FINANCIAL REPORT**  
**JULY 1, 2017 - SEPTEMBER 30, 2017**



TOWN OF ROSS  
FYE 2017  
3 Month Financial Report  
July 1, 2017 - Sept. 30, 2017

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Town of Ross  
All Funds  
Balance Sheets  
September 30, 2017

**GENERAL FUND**

|   | <u>Operating</u> | <u>Recreation</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>      |
|---|------------------|-------------------|-----------------------------|------------------|----------------|----------------|------------------|---------------|---------------------|-------------------|
| <b>Assets:</b>                            |                  |                   |                             |                  |                |                |                  |               |                     |                   |
| Cash - WFB - Checking                     | (929,892)        | 957               | 405                         | 0                | 318            | 669            | 123              | 792           | 954                 | (925,674)         |
| Cash - WFB - Permits                      | 1,605,823        | 0                 | 0                           | 0                | 0              | 0              | 0                | 0             | 0                   | 1,605,823         |
| Cash - US Bank                            | 0                | 112,562           | 0                           | 0                | 0              | 0              | 0                | 0             | 0                   | 112,562           |
| Cash - LAIF                               | (5,019,466)      | 870,000           | 2,256,071                   | 1,500,000        | 335,281        | 916,404        | 1,234,921        | 42,339        | 259,402             | 2,394,952         |
| Investment RBC                            | 432              | 0                 | 0                           | 0                | 0              | 0              | 0                | 0             | 0                   | 432               |
| Investment CalTRUST                       | 8,779,094        | 0                 | 0                           | 0                | 0              | 0              | 0                | 0             | 0                   | 8,779,094         |
| Cash on Hand                              | 250              | 500               | 0                           | 0                | 0              | 0              | 0                | 0             | 0                   | 750               |
| Accounts Receivable, net                  | 12,143           | 23,984            | 37,719                      | 0                | 0              | 40,000         | 36,340           | 0             | 0                   | 150,186           |
| Interest Receivable                       | (800)            | 0                 | 0                           | 0                | 897            | 2,451          | 3,303            | 113           | 694                 | 6,658             |
| Deposits                                  | 0                | 6,953             | 0                           | 0                | 0              | 0              | 0                | 0             | 0                   | 6,953             |
| Due from (to)                             | 9,174            | (9,174)           | 0                           | 0                | 0              | 0              | 0                | 0             | 0                   | 0                 |
| <b>Total Assets</b>                       | <b>4,456,758</b> | <b>1,005,782</b>  | <b>2,294,195</b>            | <b>1,500,000</b> | <b>336,496</b> | <b>959,524</b> | <b>1,274,687</b> | <b>43,244</b> | <b>261,050</b>      | <b>12,131,736</b> |
| <b>Liabilities:</b>                       |                  |                   |                             |                  |                |                |                  |               |                     |                   |
| Accounts Payable                          | 152,139          | 222,969           | 9,399                       | 0                | 0              | 771            | 13,421           | 0             | 0                   | 398,699           |
| Permit Deposits Payable                   | 1,605,823        | 0                 | 0                           | 0                | 0              | 0              | 0                | 0             | 0                   | 1,605,823         |
| Prepaid Fees                              | 51,262           | 0                 | 0                           | 0                | 0              | 6,000          | 0                | 0             | 0                   | 57,262            |
| Accrued Payroll & PERS                    | 36,389           | 12,111            | 0                           | 0                | 0              | 0              | 0                | 0             | 0                   | 48,500            |
| Deferred Revenue                          | 0                | 0                 | 0                           | 0                | 0              | 0              | 0                | 0             | 0                   | 0                 |
| <b>Total Liabilities</b>                  | <b>1,845,613</b> | <b>235,080</b>    | <b>9,399</b>                | <b>0</b>         | <b>0</b>       | <b>6,771</b>   | <b>13,421</b>    | <b>0</b>      | <b>0</b>            | <b>2,110,284</b>  |
| <b>Fund Balance:</b>                      |                  |                   |                             |                  |                |                |                  |               |                     |                   |
| Fund Balance Beg of Yr                    | 4,038,616        | 467,466           | 2,059,162                   | 1,500,000        | 324,696        | 874,983        | 1,205,788        | 34,939        | 231,579             | 10,737,229        |
| Net Change Current Yr                     | (1,427,471)      | 303,236           | 225,634                     | 0                | 11,800         | 77,770         | 55,478           | 8,305         | 29,471              | (715,777)         |
| <b>Total Fund Balance</b>                 | <b>2,611,145</b> | <b>770,702</b>    | <b>2,284,796</b>            | <b>1,500,000</b> | <b>336,496</b> | <b>952,753</b> | <b>1,261,266</b> | <b>43,244</b> | <b>261,050</b>      | <b>10,021,452</b> |
| <b>Total Fund Balance and Liabilities</b> | <b>4,456,758</b> | <b>1,005,782</b>  | <b>2,294,195</b>            | <b>1,500,000</b> | <b>336,496</b> | <b>959,524</b> | <b>1,274,687</b> | <b>43,244</b> | <b>261,050</b>      | <b>12,131,736</b> |

Town of Ross  
All Funds  
Statements of Revenues and Expenditures  
For the Three Months Ending September 30, 2017

**GENERAL FUND**

|                                    | Operating          | Recreation     | Facilities and Equip. | Emergency Fund | Gas Tax       | Roadway       | Drainage      | Public Safety Tax | COPS          | Gen Plan Update | TOTAL            |
|------------------------------------|--------------------|----------------|-----------------------|----------------|---------------|---------------|---------------|-------------------|---------------|-----------------|------------------|
| <b>Revenues</b>                    |                    |                |                       |                |               |               |               |                   |               |                 |                  |
| Property Taxes                     | 783                | 0              | 0                     | 0              | 0             | 0             | 0             | 0                 | 0             | 0               | 783              |
| Sales Tax                          | 5,336              | 0              | 0                     | 0              | 0             | 0             | 0             | 0                 | 0             | 0               | 5,336            |
| Franchise Taxes                    | 14,287             | 0              | 0                     | 0              | 0             | 0             | 0             | 0                 | 0             | 0               | 14,287           |
| Other Taxes                        | 39,731             | 0              | 0                     | 0              | 0             | 0             | 0             | 0                 | 0             | 0               | 39,731           |
| Intergov. Revenue                  | 13,220             | 0              | 0                     | 0              | 0             | 0             | 0             | 0                 | 0             | 0               | 13,220           |
| Interest and Rents                 | 75,664             | 0              | 0                     | 0              | 897           | 2,451         | 3,303         | 0                 | 113           | 694             | 83,122           |
| Building Dept Revenue              | 235,570            | 0              | 0                     | 0              | 0             | 0             | 0             | 0                 | 0             | 0               | 235,570          |
| Public Works Revenue               | 17,816             | 0              | 0                     | 0              | 0             | 0             | 0             | 0                 | 0             | 0               | 17,816           |
| Planning                           | 31,843             | 0              | 0                     | 0              | 0             | 0             | 0             | 0                 | 0             | 0               | 31,843           |
| Police Revenue                     | 7,410              | 0              | 0                     | 0              | 0             | 0             | 0             | 0                 | 0             | 0               | 7,410            |
| Miscellaneous                      | 351                | 0              | 0                     | 0              | 0             | 0             | 0             | 0                 | 0             | 0               | 351              |
| Recreation                         | 0                  | 625,140        | 0                     | 0              | 0             | 0             | 0             | 0                 | 0             | 0               | 625,140          |
| Other Fund Revenue                 | 0                  | 0              | 284,765               | 0              | 10,902        | 82,218        | 90,481        | 0                 | 44,442        | 28,776          | 541,584          |
|                                    | <u>442,011</u>     | <u>625,140</u> | <u>284,765</u>        | <u>0</u>       | <u>11,799</u> | <u>84,669</u> | <u>93,784</u> | <u>0</u>          | <u>44,555</u> | <u>29,470</u>   | <u>1,616,193</u> |
| <b>Expenditures</b>                |                    |                |                       |                |               |               |               |                   |               |                 |                  |
| General Government                 | 216,531            | 0              | 0                     | 0              | 0             | 0             | 0             | 0                 | 0             | 0               | 216,531          |
| Fire                               | 636,316            | 0              | 0                     | 0              | 0             | 0             | 0             | 0                 | 0             | 0               | 636,316          |
| Police                             | 550,165            | 0              | 0                     | 0              | 0             | 0             | 0             | 0                 | 0             | 0               | 550,165          |
| Planning                           | 77,619             | 0              | 0                     | 0              | 0             | 0             | 0             | 0                 | 0             | 0               | 77,619           |
| Public Works/Building              | 382,688            | 0              | 0                     | 0              | 0             | 0             | 0             | 0                 | 0             | 0               | 382,688          |
| Capital Expenditures               | 6,172              | 0              | 0                     | 0              | 0             | 0             | 0             | 0                 | 0             | 0               | 6,172            |
| Recreation                         | 0                  | 321,898        | 0                     | 0              | 0             | 0             | 0             | 0                 | 0             | 0               | 321,898          |
| Other Fund Expenditur              | 0                  | 0              | 59,133                | 0              | 0             | 6,901         | 38,307        | 0                 | 36,250        | 0               | 140,591          |
|                                    | <u>1,869,491</u>   | <u>321,898</u> | <u>59,133</u>         | <u>0</u>       | <u>0</u>      | <u>6,901</u>  | <u>38,307</u> | <u>0</u>          | <u>36,250</u> | <u>0</u>        | <u>2,331,980</u> |
| <b>Net</b>                         | <u>(1,427,480)</u> | <u>303,242</u> | <u>225,632</u>        | <u>0</u>       | <u>11,799</u> | <u>77,768</u> | <u>55,477</u> | <u>0</u>          | <u>8,305</u>  | <u>29,470</u>   | <u>(715,787)</u> |
| CalPERS UAL Paydown                | 0                  | 0              | 0                     | 0              | 0             | 0             | 0             | 0                 | 0             | 0               | 0                |
| <b>Net</b>                         | <u>(1,427,480)</u> | <u>303,242</u> | <u>225,632</u>        | <u>0</u>       | <u>11,799</u> | <u>77,768</u> | <u>55,477</u> | <u>0</u>          | <u>8,305</u>  | <u>29,470</u>   | <u>(715,787)</u> |
| <b>Other Financing Sources</b>     |                    |                |                       |                |               |               |               |                   |               |                 |                  |
| Interfund Transfers                | 0                  | 0              | 0                     | 0              | 0             | 0             | 0             | 0                 | 0             | 0               | 0                |
| <b>Total Other Sources</b>         | <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>        | <u>0</u>         |
| <b>Net Change in Fund Balances</b> | <u>(1,427,480)</u> | <u>303,242</u> | <u>225,632</u>        | <u>0</u>       | <u>11,799</u> | <u>77,768</u> | <u>55,477</u> | <u>0</u>          | <u>8,305</u>  | <u>29,470</u>   | <u>(715,787)</u> |

Town of Ross  
General Fund  
**OPERATING FUND**  
Statement of Revenues and Expenditures  
Actual and Budget  
For the Three Months Ending September 30, 2017

|                               | <u>Current Month</u> | <u>YTD Actual</u> | <u>YTD Budget</u> | <u>YTD Variance</u> | <u>Annual Budget</u> | <u>%</u>       |
|-------------------------------|----------------------|-------------------|-------------------|---------------------|----------------------|----------------|
| <b>REVENUE</b>                |                      |                   |                   |                     |                      |                |
| Property Taxes                | 763                  | 783               | 0                 | 783                 | 4,219,000            | 0.02 %         |
| Sales Tax                     | 5,336                | 5,336             | 6,000             | (664)               | 60,000               | 8.89 %         |
| Franchise Taxes               | 2,674                | 14,287            | 15,167            | (880)               | 181,000              | 7.89 %         |
| Property Transfer Tax         | 12,955               | 34,456            | 21,250            | 13,206              | 85,000               | 40.54 %        |
| Other Taxes                   | 1,599                | 5,275             | 4,500             | 775                 | 40,400               | 13.06 %        |
| Intergovernmental Revenue     | 4,044                | 13,220            | 13,417            | (197)               | 60,800               | 21.74 %        |
| Interest and Rents            | 25,425               | 75,664            | 63,845            | 11,819              | 255,380              | 29.63 %        |
| Building Dept Revenue         | 74,094               | 235,570           | 207,975           | 27,595              | 831,900              | 28.32 %        |
| Public Works Revenue          | 6,329                | 17,816            | 29,250            | (11,434)            | 117,000              | 15.23 %        |
| Planning                      | 7,373                | 31,843            | 49,250            | (17,407)            | 197,000              | 16.16 %        |
| Police Revenue                | 7,235                | 7,410             | 7,800             | (390)               | 37,200               | 19.92 %        |
| Miscellaneous                 | 150                  | 351               | 3,875             | (3,524)             | 18,000               | 1.95 %         |
| <b>Total Revenue</b>          | <b>147,977</b>       | <b>442,011</b>    | <b>422,329</b>    | <b>19,682</b>       | <b>6,102,680</b>     | <b>7.24 %</b>  |
| <b>EXPENDITURES</b>           |                      |                   |                   |                     |                      |                |
| General Government            |                      |                   |                   |                     |                      |                |
| Wages                         | 27,245               | 82,959            | 83,701            | (742)               | 334,805              | 24.78 %        |
| Employee Benefits             | 8,078                | 35,390            | 37,079            | (1,689)             | 104,758              | 33.78 %        |
| Outside Services              | 37,075               | 67,664            | 87,307            | (19,643)            | 329,970              | 20.51 %        |
| Memberships and Organizations | 11,206               | 17,733            | 20,348            | (2,615)             | 41,348               | 42.89 %        |
| Repairs and Maintenance       | 0                    | 0                 | 0                 | 0                   | 0                    | 0.00 %         |
| Insurance                     | 0                    | 6,065             | 6,065             | 0                   | 7,800                | 77.76 %        |
| Other                         | 2,327                | 6,720             | 12,500            | (5,780)             | 50,000               | 13.44 %        |
|                               | <b>85,931</b>        | <b>216,531</b>    | <b>247,000</b>    | <b>(30,469)</b>     | <b>868,681</b>       | <b>24.93 %</b> |
| Fire Department               |                      |                   |                   |                     |                      |                |
| Employee Benefits             | 384                  | 100,285           | 100,285           | 0                   | 103,831              | 96.58 %        |
| Ross Valley Fire Department   | 154,925              | 511,495           | 511,944           | (449)               | 1,907,616            | 26.81 %        |
| Outside Services - Other      | 0                    | 9,696             | 9,696             | 0                   | 9,696                | 100.00 %       |
| Insurance                     | 0                    | 12,128            | 12,128            | 0                   | 15,600               | 77.74 %        |
| Rent                          | 904                  | 2,712             | 2,718             | (6)                 | 10,872               | 24.94 %        |
|                               | <b>156,213</b>       | <b>636,316</b>    | <b>636,771</b>    | <b>(455)</b>        | <b>2,047,615</b>     | <b>31.08 %</b> |
| Police Department             |                      |                   |                   |                     |                      |                |
| Wages                         | 69,495               | 211,518           | 212,842           | (1,324)             | 851,367              | 24.84 %        |
| Employee Benefits             | 45,306               | 224,115           | 230,266           | (6,151)             | 566,190              | 39.58 %        |
| Outside Services              | 137                  | 63,278            | 63,819            | (541)               | 85,361               | 74.13 %        |
| Memberships and Organizations | 0                    | 0                 | 175               | (175)               | 700                  | 0.00 %         |
| Maintenance and Repairs       | 1,988                | 19,336            | 6,875             | 12,461              | 27,500               | 70.31 %        |
| Vehicles                      | 1,359                | 5,616             | 5,125             | 491                 | 20,500               | 27.40 %        |
| Insurance                     | 0                    | 12,128            | 12,378            | (250)               | 16,600               | 73.06 %        |
| Other                         | 5,025                | 14,174            | 16,811            | (2,637)             | 67,240               | 21.08 %        |
|                               | <b>123,310</b>       | <b>550,165</b>    | <b>548,291</b>    | <b>1,874</b>        | <b>1,635,458</b>     | <b>33.64 %</b> |
| Planning                      |                      |                   |                   |                     |                      |                |
| Wages                         | 9,805                | 30,059            | 31,208            | (1,149)             | 124,833              | 24.08 %        |
| Employee Benefits             | 3,973                | 21,701            | 22,218            | (517)               | 54,881               | 39.54 %        |
| Outside Services              | 9,965                | 19,681            | 29,750            | (10,069)            | 119,000              | 16.54 %        |
| Memberships and Organizations | 0                    | 0                 | 500               | (500)               | 2,000                | 0.00 %         |
| Insurance                     | 0                    | 6,065             | 6,065             | 0                   | 7,800                | 77.76 %        |
| Other                         | 113                  | 113               | 375               | (262)               | 11,000               | 1.03 %         |
|                               | <b>23,856</b>        | <b>77,619</b>     | <b>90,116</b>     | <b>(12,497)</b>     | <b>319,514</b>       | <b>24.29 %</b> |

Town of Ross  
General Fund  
**OPERATING FUND**  
Statement of Revenues and Expenditures  
Actual and Budget  
For the Three Months Ending September 30, 2017

|   | <u>Current Month</u> | <u>YTD Actual</u>  | <u>YTD Budget</u>  | <u>YTD Variance</u> | <u>Annual Budget</u> | <u>%</u>            |
|---|----------------------|--------------------|--------------------|---------------------|----------------------|---------------------|
| <b>Public Works/Building Department</b> |                      |                    |                    |                     |                      |                     |
| Wages                                   | 29,022               | 88,978             | 89,145             | (167)               | 356,575              | 24.95 %             |
| Employee Benefits                       | 13,614               | 61,691             | 66,161             | (4,470)             | 182,326              | 33.84 %             |
| Outside Services                        | 35,121               | 139,067            | 138,000            | 1,067               | 480,000              | 28.97 %             |
| Memberships and Organizations           | 11,541               | 26,861             | 26,675             | 186                 | 36,925               | 72.74 %             |
| Building and Land Maintenance           | 8,116                | 19,308             | 25,075             | (5,767)             | 100,300              | 19.25 %             |
| Street Maintenance                      | 7,792                | 22,904             | 25,375             | (2,471)             | 101,500              | 22.57 %             |
| Tree Maintenance                        | 203                  | 3,834              | 5,750              | (1,916)             | 23,000               | 16.67 %             |
| Vehicles                                | 80                   | 1,370              | 1,750              | (380)               | 7,000                | 19.57 %             |
| Insurance                               | 0                    | 12,128             | 12,378             | (250)               | 16,600               | 73.06 %             |
| Rent                                    | 985                  | 2,955              | 2,975              | (20)                | 11,900               | 24.83 %             |
| Other                                   | 863                  | 3,592              | 4,975              | (1,383)             | 34,100               | 10.53 %             |
|   | <u>107,337</u>       | <u>382,688</u>     | <u>398,259</u>     | <u>(15,571)</u>     | <u>1,350,226</u>     | <u>28.34 %</u>      |
| <b>Capital Expenditures</b>             |                      |                    |                    |                     |                      |                     |
| Telephone System Replacement            | 0                    | 1,080              | 3,000              | (1,920)             | 12,000               | 9.00 %              |
| Technology Equip - Gen Gov              | 0                    | 0                  | 500                | (500)               | 2,000                | 0.00 %              |
| Technology Equip - Planning             | 0                    | 0                  | 250                | (250)               | 1,000                | 0.00 %              |
| Technology Equip - Pub Works            | 0                    | 0                  | 500                | (500)               | 2,000                | 0.00 %              |
| Furniture                               | 0                    | 0                  | 1,250              | (1,250)             | 5,000                | 0.00 %              |
| Planning & Permitting Software          | 0                    | 0                  | 0                  | 0                   | 80,000               | 0.00 %              |
| Zero Waste Grant Expenditures           | 0                    | 4,216              | 0                  | 4,216               | 0                    | 0.00 %              |
| Police Equip - see donation             | 876                  | 876                | 0                  | 876                 | 0                    | 0.00 %              |
|   | <u>876</u>           | <u>6,172</u>       | <u>5,500</u>       | <u>672</u>          | <u>102,000</u>       | <u>6.05 %</u>       |
| <b>Tota Expenditures</b>                | <u>497,523</u>       | <u>1,869,491</u>   | <u>1,925,937</u>   | <u>(56,446)</u>     | <u>6,323,494</u>     | <u>29.56 %</u>      |
| <b>Net before below items</b>           | <u>(349,546)</u>     | <u>(1,427,480)</u> | <u>(1,503,608)</u> | <u>76,128</u>       | <u>(220,814)</u>     | <u>646.46 %</u>     |
| Xfer from Public Safety Tax Fn          | 0                    | 0                  | 0                  | 0                   | 808,250              | 0.00 %              |
| <b>Net before below items</b>           | <u>(349,546)</u>     | <u>(1,427,480)</u> | <u>(1,503,608)</u> | <u>76,128</u>       | <u>587,436</u>       | <u>(243.00) %</u>   |
| CalPERS UAL Optional Payment            | 0                    | 0                  | 0                  | 0                   | (200,000)            | 0.00 %              |
| Xfer to Facilities & Equip Fnd          | 0                    | 0                  | 0                  | 0                   | (400,000)            | 0.00 %              |
| Xfer from Gen Plan Update Fund          | 0                    | 0                  | 0                  | 0                   | 45,000               | 0.00 %              |
| <b>Net Change in Fund Balance</b>       | <u>(349,546)</u>     | <u>(1,427,480)</u> | <u>(1,503,608)</u> | <u>76,128</u>       | <u>\$ 32,436</u>     | <u>(4,400.91) %</u> |

Town of Ross  
General Fund  
**RECREATION FUND**  
Statement of Revenues and Expenditures  
Actual and Budget  
For the Three Months Ending September 30, 2017

|   | <u>Current<br/>Month</u> | <u>YTD<br/>Actual</u> | <u>YTD<br/>Budget</u> | <u>YTD<br/>Variance</u> | <u>Annual<br/>Budget</u> | <u>%</u>          |
|---|--------------------------|-----------------------|-----------------------|-------------------------|--------------------------|-------------------|
| <b>REVENUE</b>                          |                          |                       |                       |                         |                          |                   |
| Adult Classes                           | 1,185                    | 5,790                 | 3,125                 | 2,665                   | \$ 12,500                | 46.32 %           |
| Kids Classes                            | 55,923                   | 467,229               | 465,000               | 2,229                   | 860,000                  | 54.33 %           |
| Applications                            | 0                        | 0                     | 125                   | (125)                   | 500                      | 0.00 %            |
| The Ross Preschool                      | 6,710                    | 156,406               | 110,000               | 46,406                  | 220,000                  | 71.09 %           |
| Tennis Revenue                          | 75                       | 770                   | 375                   | 395                     | 1,500                    | 51.33 %           |
| Rental Income - Field                   | 0                        | 0                     | 3,750                 | (3,750)                 | 15,000                   | 0.00 %            |
| Contributions - Preschool               | 1,850                    | 2,550                 | 0                     | 2,550                   | 0                        | 0.00 %            |
| Special Events and Activities           | 2,530                    | 2,530                 | 1,750                 | 780                     | 7,000                    | 36.14 %           |
| Credit Card Fees                        | (4,682)                  | (10,135)              | (6,250)               | (3,885)                 | (25,000)                 | 40.54 %           |
| <b>Total Revenue</b>                    | <b>63,591</b>            | <b>625,140</b>        | <b>577,875</b>        | <b>47,265</b>           | <b>1,091,500</b>         | <b>57.27 %</b>    |
| <b>OPERATING EXPENDITURES</b>           |                          |                       |                       |                         |                          |                   |
| Wages                                   | 43,919                   | 136,140               | 140,563               | (4,423)                 | 524,251                  | 25.97 %           |
| Employee Benefits                       | 7,826                    | 20,104                | 21,549                | (1,445)                 | 80,190                   | 25.07 %           |
| Outside Services                        | 10,475                   | 57,581                | 57,000                | 581                     | 258,000                  | 22.32 %           |
| Rent                                    | 10,871                   | 28,060                | 25,250                | 2,810                   | 79,000                   | 35.52 %           |
| Maintenance and Repairs                 | 3,234                    | 4,080                 | 7,475                 | (3,395)                 | 29,900                   | 13.65 %           |
| Insurance                               | 0                        | 12,129                | 12,378                | (249)                   | 16,600                   | 73.07 %           |
| Other - Preschool Expense               | 852                      | 12,406                | 3,250                 | 9,156                   | 13,000                   | 95.43 %           |
| Other - Program Expense                 | 4,412                    | 42,915                | 55,000                | (12,085)                | 95,000                   | 45.17 %           |
| Other                                   | 5,083                    | 7,572                 | 6,975                 | 597                     | 27,900                   | 27.14 %           |
| <b>Total Operating Expenditures</b>     | <b>86,672</b>            | <b>320,987</b>        | <b>329,440</b>        | <b>(8,453)</b>          | <b>1,123,841</b>         | <b>28.56 %</b>    |
| <b>Net</b>                              | <b>(23,081)</b>          | <b>304,153</b>        | <b>248,435</b>        | <b>55,718</b>           | <b>(32,341)</b>          | <b>(940.46) %</b> |
| <b>CAPITAL AND DEBT EXPENDITURES</b>    |                          |                       |                       |                         |                          |                   |
| Preschool Playground Upgrade            | 0                        | 911                   | 1,250                 | (339)                   | 5,000                    | 18.22 %           |
| Playground                              | 0                        | 0                     | 0                     | 0                       | 100,000                  | 0.00 %            |
| Tech Equipment                          | 0                        | 0                     | 500                   | (500)                   | 2,000                    | 0.00 %            |
| Lease Payment to Ross School            | 0                        | 0                     | 0                     | 0                       | 10,000                   | 0.00 %            |
| <b>Total Capital and Debt Expend.</b>   | <b>0</b>                 | <b>911</b>            | <b>1,750</b>          | <b>(839)</b>            | <b>117,000</b>           | <b>0.78 %</b>     |
| <b>Revenue Over(Under) Expenditures</b> | <b>(23,081)</b>          | <b>303,242</b>        | <b>246,685</b>        | <b>56,557</b>           | <b>\$ (149,341)</b>      | <b>(203.05) %</b> |

Town of Ross  
General Fund  
Statements of Revenues and Expenditures  
For the Three Months Ending September 30, 2017

| <u>REVENUE</u>  | <b>FACILITIES &amp;<br/>EQUIPMENT</b> | <b>EMERGENCY</b>                  |                              |                                   |
|---|---------------------------------------|-----------------------------------|------------------------------|-----------------------------------|
|   | <b>YTD<br/><u>Actual</u></b>          | <b>Budget<br/><u>For Year</u></b> | <b>YTD<br/><u>Actual</u></b> | <b>Budget<br/><u>For Year</u></b> |
| 5311-66 Construction Penalties                              | 284,765                               | 100,000                           | 0                            | 0                                 |
| 5495-66 Insurance Proceeds - 6 Redwood                      | 0                                     | 250,000                           | 0                            | 0                                 |
| 5487-66 Miscellaneous                                       | 0                                     | 5,000                             | 0                            | 0                                 |
|   | <hr/>                                 | <hr/>                             | <hr/>                        | <hr/>                             |
| <b>Total Revenue</b>  | <b>284,765</b>                        | <b>355,000</b>                    | <b>0</b>                     | <b>0</b>                          |
|   | <hr/>                                 | <hr/>                             | <hr/>                        | <hr/>                             |
| <b><u>EXPENDITURES</u></b>                                  |                                       |                                   |                              |                                   |
| <b>Facilities Maintenance and Repairs</b>                   |                                       |                                   |                              |                                   |
| 9125-66 ADA Improvements                                    | 0                                     | 20,000                            | 0                            | 0                                 |
| <b>Facilities Capital Improvements</b>                      |                                       |                                   |                              |                                   |
| 9189-66 Civic Center Improvements                           | 0                                     | 30,000                            | 0                            | 0                                 |
| 9185-66 Civic Center Master Plan                            | 5,119                                 | 30,000                            | 0                            | 0                                 |
| 9094-66 Post Office Broker Fee                              | 19,470                                | 0                                 | 0                            | 0                                 |
| 9180-66 Post Office Lighting                                | 0                                     | 25,000                            | 0                            | 0                                 |
| 9199-66 Public Safety Building                              | 6,200                                 | 20,000                            | 0                            | 0                                 |
| 9138-66 6 Redwood House                                     | 8,939                                 | 280,000                           | 0                            | 0                                 |
| 9188-66 Ross Common Rehabilitation                          | 2,149                                 | 25,000                            | 0                            | 0                                 |
| 9062-66 3 Bear Hut at Nat Coffin Gr Pk                      | 14,952                                | 30,000                            | 0                            | 0                                 |
| 9101-66 Town Hall Window Shades                             | 0                                     | 25,000                            | 0                            | 0                                 |
| 9183-66 Town Facilities Replace Plan                        | 2,304                                 | 20,000                            | 0                            | 0                                 |
| <b>Equipment</b>  |                                       |                                   |                              |                                   |
| 8530-66 Police Vehicle                                      | 0                                     | 23,000                            | 0                            | 0                                 |
| <b>Debt Service</b>   |                                       |                                   |                              |                                   |
|   | <hr/>                                 | <hr/>                             | <hr/>                        | <hr/>                             |
| <b>Total Expenditures</b>                                   | <b>59,133</b>                         | <b>528,000</b>                    | <b>0</b>                     | <b>0</b>                          |
|   | <hr/>                                 | <hr/>                             | <hr/>                        | <hr/>                             |
| <b>Excess (Deficiency) of<br/>Revenue Over Expenditures</b> | <b>225,632</b>                        | <b>(173,000)</b>                  | <b>0</b>                     | <b>0</b>                          |
|   | <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, 2017

| <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                           | 10,902            | 61,342                 | 0                 | 0                      | 0                 | 0                      |
| 5127-51 Road Maint & Rehab Acct RMRA                    | 0                 | 14,573                 | 0                 | 0                      | 0                 | 0                      |
| 5115-45 Road Impact Fees                                | 0                 | 0                      | 82,218            | 200,000                | 0                 | 0                      |
| 5507-45 Rule 20A PG&E Undergrounding                    | 0                 | 0                      | 0                 | 70,000                 | 0                 | 0                      |
| 5504-45 TAM A-S3.2 Local Roads                          | 0                 | 0                      | 0                 | 32,500                 | 0                 | 0                      |
| 5115-65 Drainage Impact Fee                             | 0                 | 0                      | 0                 | 0                      | 82,218            | 200,000                |
| 5145-65 Glenwood Bridge Rehab (HBP)                     | 0                 | 0                      | 0                 | 0                      | 0                 | 75,251                 |
| 5146-65 Nowood Bridge Rehab (HBP)                       | 0                 | 0                      | 0                 | 0                      | 0                 | 85,000                 |
| 5147-65 Shady Lane Bridge Rehab (HBP)                   | 0                 | 0                      | 0                 | 0                      | 0                 | 75,251                 |
| 5148-65 SFD Bridge Rehab (HBP)                          | 0                 | 0                      | 0                 | 0                      | 0                 | 75,251                 |
| 5140-65 Winship Bridge (HBP)                            | 0                 | 0                      | 0                 | 0                      | 8,263             | 640,000                |
| Interest Income   | 897               | 1,500                  | 2,451             | 3,000                  | 3,303             | 4,000                  |
| <b>Total Revenue</b>                                    | <b>11,799</b>     | <b>77,415</b>          | <b>84,669</b>     | <b>305,500</b>         | <b>93,784</b>     | <b>1,154,753</b>       |
| <u>EXPENDITURES</u>                                     |                   |                        |                   |                        |                   |                        |
| 9002-51 Road Repair/Improvements                        | 0                 | 62,842                 | 0                 | 0                      | 0                 | 0                      |
| 9125-45 ADA Improvements                                | 0                 | 0                      | 0                 | 25,000                 | 0                 | 0                      |
| 9203-45 Bike/Ped Master Plan Update                     | 0                 | 0                      | 4,088             | 0                      | 0                 | 0                      |
| 9079-45 Bolinas Ave. Median                             | 0                 | 0                      | 0                 | 10,000                 | 0                 | 0                      |
| 9076-45 SFD/Bolinas Improv - OBAG                       | 0                 | 0                      | 1,062             | 0                      | 0                 | 0                      |
| 9072-45 High Intensity Reflect Signs                    | 0                 | 0                      | 0                 | 15,000                 | 0                 | 0                      |
| 9200-45 Lagunitas Pathway & Bike Lane                   | 0                 | 0                      | 0                 | 20,000                 | 0                 | 0                      |
| 9040-45 Road Improvements                               | 0                 | 0                      | 1,751             | 237,000                | 0                 | 0                      |
| 9201-45 Rule 20A PG&E Undergrounding                    | 0                 | 0                      | 0                 | 70,000                 | 0                 | 0                      |
| 9202-45 Sidewalk Improvement Program                    | 0                 | 0                      | 0                 | 100,000                | 0                 | 0                      |
| 9075-45 TAM Safe Routes-Laurel Grove                    | 0                 | 0                      | 0                 | 10,000                 | 0                 | 0                      |
| 9007-65 Drainage Improvements                           | 0                 | 0                      | 0                 | 0                      | 14,018            | 75,000                 |
| 9205-65 Bolinas Avenue Drainage Improv                  | 0                 | 0                      | 0                 | 0                      | 0                 | 240,000                |
| 9206-65 Bridge Historic Evaluation                      | 0                 | 0                      | 0                 | 0                      | 0                 | 15,000                 |
| 9102-65 Glenwood Br - Fnd Invest                        | 0                 | 0                      | 0                 | 0                      | 1,229             | 0                      |
| 9170-65 Glenwood Bridge Rehabilitation                  | 0                 | 0                      | 0                 | 0                      | 332               | 85,000                 |
| 9171-65 Norwood Bridge Rehabilitation                   | 0                 | 0                      | 0                 | 0                      | 335               | 85,000                 |
| 9172-65 Shady Lane Bridge Rehab                         | 0                 | 0                      | 0                 | 0                      | 704               | 85,000                 |
| 9173-65 SFD Bridge Rehabilitation                       | 0                 | 0                      | 0                 | 0                      | 663               | 85,000                 |
| 9064-65 Winship Bridge Replacement                      | 0                 | 0                      | 0                 | 0                      | 20,424            | 640,000                |
| 9054-65 HBP - 3 Bridges                                 | 0                 | 0                      | 0                 | 0                      | 602               | 0                      |
| <b>Total Expenditures</b>                               | <b>0</b>          | <b>62,842</b>          | <b>6,901</b>      | <b>487,000</b>         | <b>38,307</b>     | <b>1,310,000</b>       |
| <b>Excess (Deficiency) of Revenue Over Expenditures</b> | <b>11,799</b>     | <b>14,573</b>          | <b>77,768</b>     | <b>(181,500)</b>       | <b>55,477</b>     | <b>(155,247)</b>       |

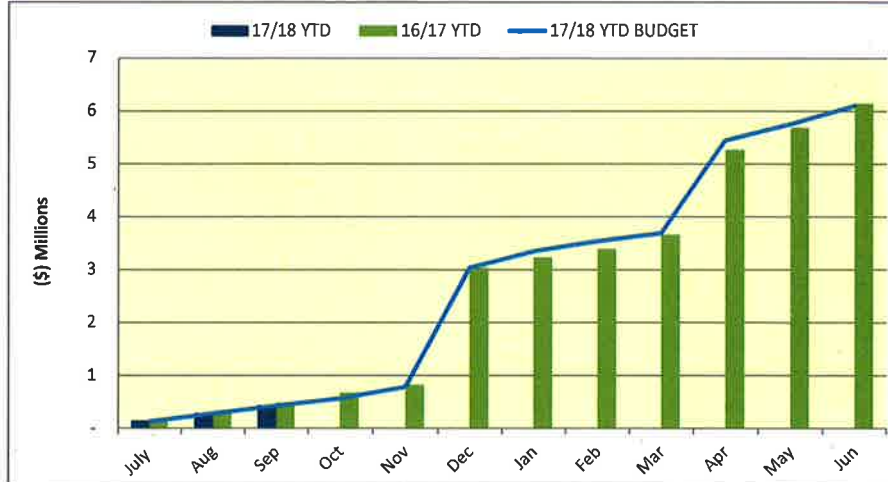
Town of Ross  
**SPECIAL REVENUE FUNDS**  
 Statements of Revenues and Expenditures  
 For the Three Months Ending September 30, 2017

|  | PUBLIC SAFETY TAX FUND |                 | COPS          |                 | GEN PLAN UPDATE |                 |
|--|------------------------|-----------------|---------------|-----------------|-----------------|-----------------|
|  | YTD Actual             | Budget For Year | YTD Actual    | Budget For Year | YTD Actual      | Budget For Year |
| <b>REVENUE</b>                                     |                        |                 |               |                 |                 |                 |
| 5020-40 Public Safety Tax                          | 0                      | 808,250         | 0             | 0               | 0               | 0               |
| 5120-90 COPS - State Grant                         | 0                      | 0               | 44,442        | 120,000         | 0               | 0               |
| 5135-73 General Plan Impact Fees                   | 0                      | 0               | 0             | 0               | 28,776          | 53,000          |
| Interest Income                                    | 0                      | 0               | 113           | 0               | 694             | 500             |
| <b>Total Revenue</b>                               | <b>0</b>               | <b>808,250</b>  | <b>44,555</b> | <b>120,000</b>  | <b>29,470</b>   | <b>53,500</b>   |
| <b>EXPENDITURES</b>                                |                        |                 |               |                 |                 |                 |
| 9000-90 Front Line Police Personnel                | 0                      | 0               | 36,250        | 145,000         | 0               | 0               |
| <b>Total Expenditures</b>                          | <b>0</b>               | <b>0</b>        | <b>36,250</b> | <b>145,000</b>  | <b>0</b>        | <b>0</b>        |
| <b>Excess (Deficiency) of Revenue Over Expend.</b> | <b>0</b>               | <b>808,250</b>  | <b>8,305</b>  | <b>(25,000)</b> | <b>29,470</b>   | <b>53,500</b>   |

OPERATING FUND REVENUE vs BUDGET

Graph #1

|              | 17/18 Actual      | 17/18 Budget        | Variance         |
|--------------|-------------------|---------------------|------------------|
| July         | \$ 145,498        | \$ 129,666          | \$ 15,832        |
| Aug          | 148,536           | 148,746             | (210)            |
| Sep          | 147,977           | 143,917             | 4,060            |
| Oct          | -                 | 143,915             | -                |
| Nov          | -                 | 222,663             | -                |
| Dec          | -                 | 2,257,874           | -                |
| Jan          | -                 | 308,415             | -                |
| Feb          | -                 | 185,818             | -                |
| Mar          | -                 | 156,667             | -                |
| Apr          | -                 | 1,749,103           | -                |
| May          | -                 | 305,158             | -                |
| Jun          | -                 | 350,738             | -                |
| <b>Total</b> | <b>\$ 442,011</b> | <b>\$ 6,102,680</b> | <b>\$ 19,682</b> |

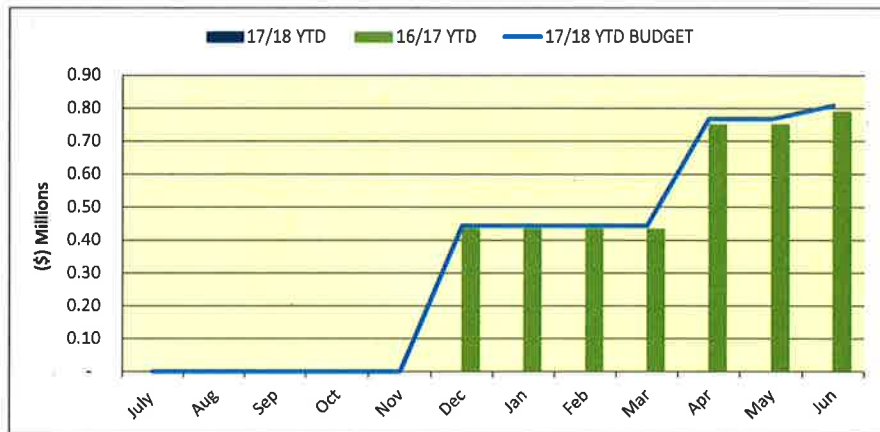


Revenues exceed year to date budget by \$20K. Building Dept revenue is \$+28K and Planning is -\$17K.

PUBLIC SAFETY TAX FUND REVENUE vs BUDGET

Graph #2

|              | 17/18 Actual | 17/18 Budget      | Variance    |
|--------------|--------------|-------------------|-------------|
| July         | \$ -         | \$ -              | \$ -        |
| Aug          | -            | -                 | -           |
| Sep          | -            | -                 | -           |
| Oct          | -            | -                 | -           |
| Nov          | -            | -                 | -           |
| Dec          | -            | 444,538           | -           |
| Jan          | -            | -                 | -           |
| Feb          | -            | -                 | -           |
| Mar          | -            | -                 | -           |
| Apr          | -            | 323,300           | -           |
| May          | -            | -                 | -           |
| Jun          | -            | 40,412            | -           |
| <b>Total</b> | <b>\$ -</b>  | <b>\$ 808,250</b> | <b>\$ -</b> |

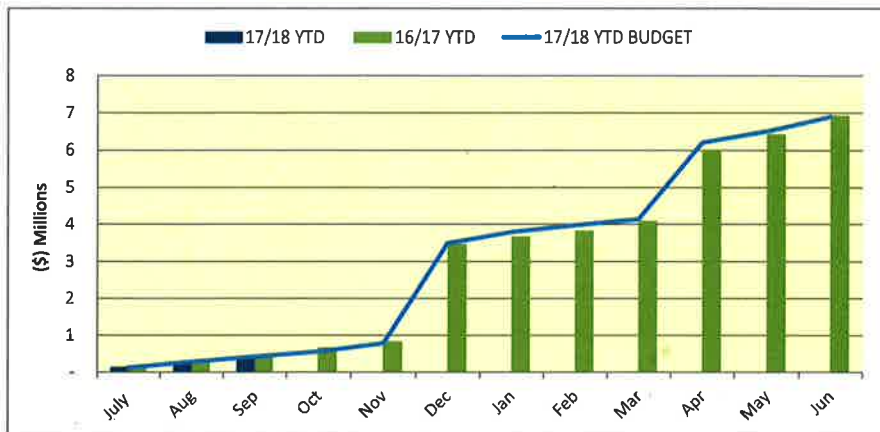


The Public Safety parcel tax is budgeted at \$950 per parcel for 835 parcels less a collection fee of \$1,700.

OPERATING FUND & PUBLIC SAFETY TAX FUND REVENUES COMBINED vs BUDGET

Graph #3

|              | 17/18 Actual      | 17/18 Budget        | Variance         |
|--------------|-------------------|---------------------|------------------|
| July         | 145,498           | 129,666             | 15,832           |
| Aug          | 148,536           | 148,746             | (210)            |
| Sep          | 147,977           | 143,917             | 4,060            |
| Oct          | -                 | 143,915             | -                |
| Nov          | -                 | 222,663             | -                |
| Dec          | -                 | 2,702,412           | -                |
| Jan          | -                 | 308,415             | -                |
| Feb          | -                 | 185,818             | -                |
| Mar          | -                 | 156,667             | -                |
| Apr          | -                 | 2,072,403           | -                |
| May          | -                 | 305,158             | -                |
| Jun          | -                 | 391,150             | -                |
| <b>Total</b> | <b>\$ 442,011</b> | <b>\$ 6,910,930</b> | <b>\$ 19,682</b> |

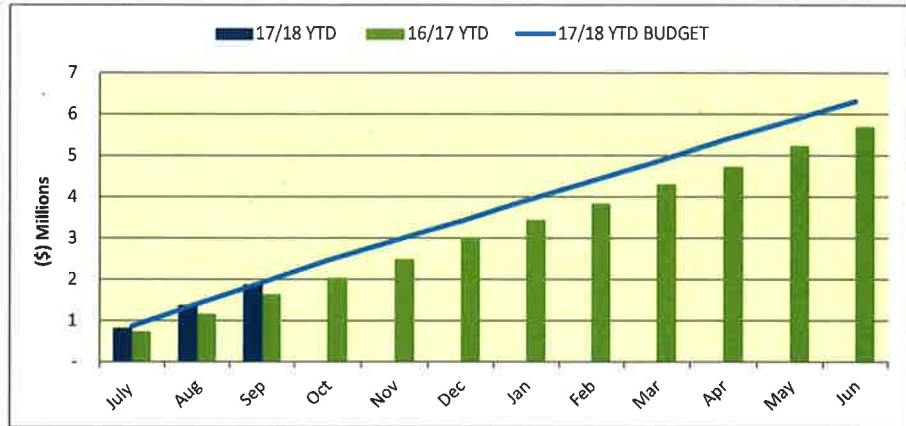


This graph combines revenue from the Operating Fund and Public Safety Tax Fund.

**OPERATING FUND EXPENDITURES vs BUDGET** (excluding CalPERS UAL payments)

**Graph #4**

|              | 17/18<br>Actual     | 17/18<br>Budget     | Variance           |
|--------------|---------------------|---------------------|--------------------|
| July         | \$ 816,342          | \$ 858,297          | \$ (41,955)        |
| Aug          | 555,626             | 545,680             | 9,946              |
| Sep          | 497,523             | 521,960             | (24,437)           |
| Oct          | -                   | 534,237             | -                  |
| Nov          | -                   | 485,193             | -                  |
| Dec          | -                   | 475,445             | -                  |
| Jan          | -                   | 499,953             | -                  |
| Feb          | -                   | 469,765             | -                  |
| Mar          | -                   | 469,775             | -                  |
| Apr          | -                   | 523,651             | -                  |
| May          | -                   | 469,770             | -                  |
| Jun          | -                   | 469,768             | -                  |
| <b>Total</b> | <b>\$ 1,869,491</b> | <b>\$ 6,323,494</b> | <b>\$ (56,446)</b> |

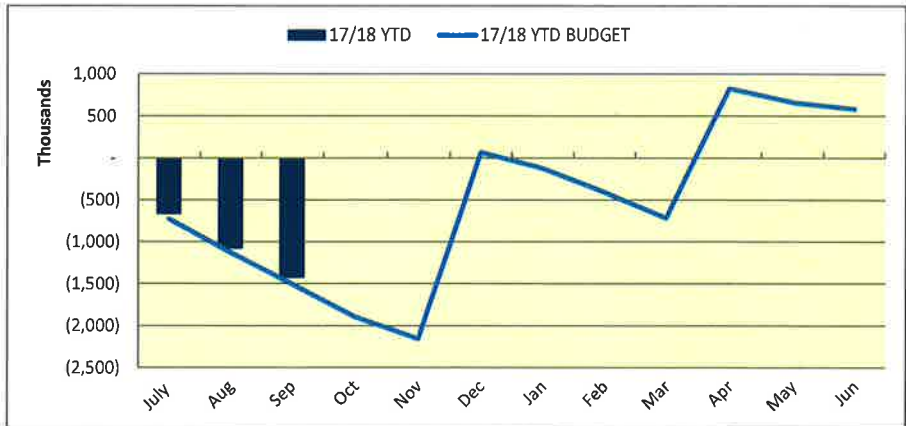


Expenditures are under budget primarily due to savings in expenditures for outside services.

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

**Graph #5**

|              | 17/18<br>Actual       | 17/18<br>Budget   | Variance         |
|--------------|-----------------------|-------------------|------------------|
| July         | \$ (670,844)          | \$ (728,631)      | \$ 57,787        |
| Aug          | (407,090)             | (396,934)         | (10,156)         |
| Sep          | (349,546)             | (378,043)         | 28,497           |
| Oct          | -                     | (390,322)         | -                |
| Nov          | -                     | (262,530)         | -                |
| Dec          | -                     | 2,226,967         | -                |
| Jan          | -                     | (191,538)         | -                |
| Feb          | -                     | (283,947)         | -                |
| Mar          | -                     | (313,108)         | -                |
| Apr          | -                     | 1,548,752         | -                |
| May          | -                     | (164,612)         | -                |
| Jun          | -                     | (78,618)          | -                |
| <b>Total</b> | <b>\$ (1,427,480)</b> | <b>\$ 587,436</b> | <b>\$ 76,128</b> |

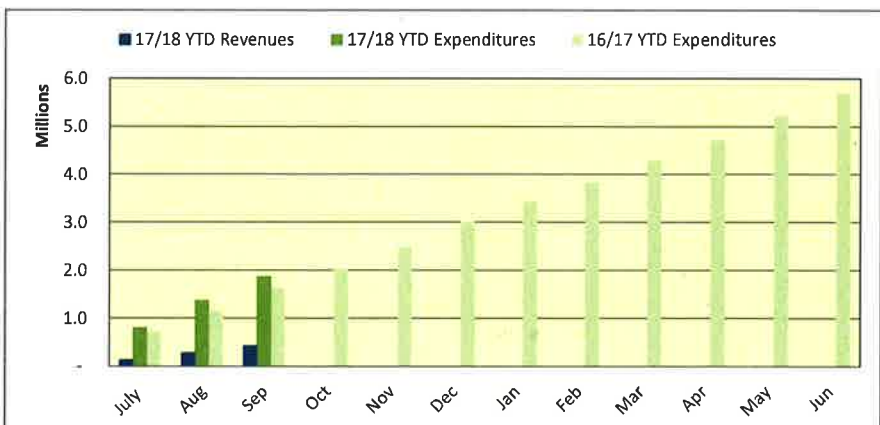


Operating and Public Safety Tax revenues are \$20K over budget and expenditures are \$57K under budget resulting in a \$77K positive variance before CalPERS optional UAL payments.

**OPERATING and PUBLIC SAFETY TAX REVENUES vs EXPENDITURES**

**Graph #6**

|              | 17/18<br>Actual<br>Revenues | 17/18<br>Actual<br>Expenditures | Net                   |
|--------------|-----------------------------|---------------------------------|-----------------------|
| July         | \$ 145,498                  | \$ 816,342                      | \$ (670,844)          |
| Aug          | 148,536                     | 555,626                         | (407,090)             |
| Sep          | 147,977                     | 497,523                         | (349,546)             |
| Oct          | -                           | -                               | -                     |
| Nov          | -                           | -                               | -                     |
| Dec          | -                           | -                               | -                     |
| Jan          | -                           | -                               | -                     |
| Feb          | -                           | -                               | -                     |
| Mar          | -                           | -                               | -                     |
| Apr          | -                           | -                               | -                     |
| May          | -                           | -                               | -                     |
| Jun          | -                           | -                               | -                     |
| <b>Total</b> | <b>\$ 442,011</b>           | <b>\$ 1,869,491</b>             | <b>\$ (1,427,480)</b> |

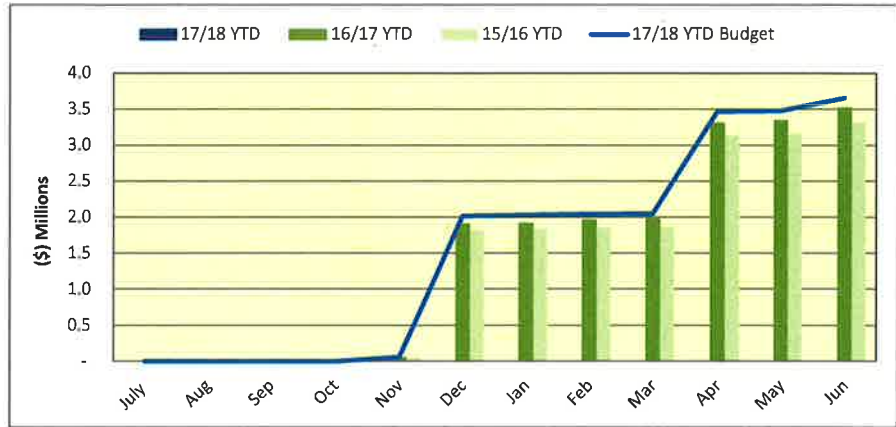


Operating expenditures exceeded revenues including public safety tax by \$1.4M compared to \$1.2M the previous year.

**BASIC PROPERTY TAXES (A/n 5010)**

**Graph #7**

|              | <b>17/18 Actual</b> | <b>16/17 Actual</b> | <b>Difference b/tween Yrs</b> |
|--------------|---------------------|---------------------|-------------------------------|
| July         | \$ -                | \$ -                | \$ -                          |
| Aug          | 20                  | -                   | 20                            |
| Sep          | 763                 | -                   | 763                           |
| Oct          | -                   | 442                 | -                             |
| Nov          | -                   | 63,296              | -                             |
| Dec          | -                   | 1,854,182           | -                             |
| Jan          | -                   | 7,685               | -                             |
| Feb          | -                   | 43,697              | -                             |
| Mar          | -                   | 11,427              | -                             |
| Apr          | -                   | 1,337,796           | -                             |
| May          | -                   | 30,701              | -                             |
| Jun          | -                   | 174,821             | -                             |
| <b>Total</b> | <b>\$ 783</b>       | <b>\$ 3,524,047</b> | <b>\$ 783</b>                 |

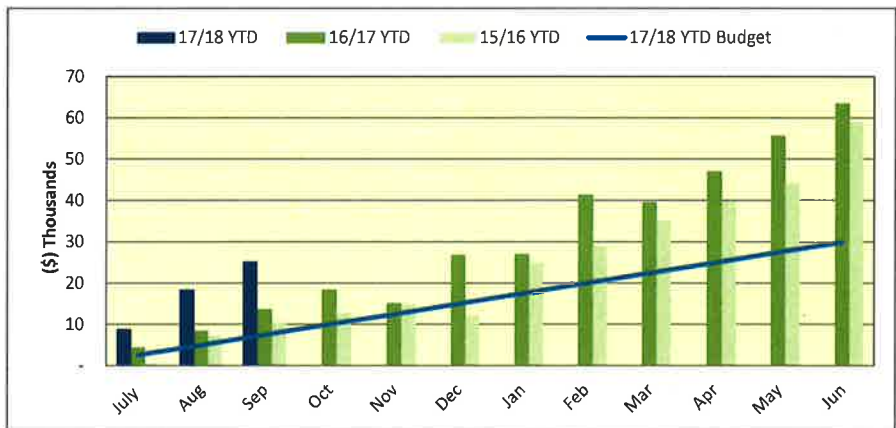


Basic property taxes represent 60% of budgeted Operating Fund revenues. Property owners pay in two installments, December 10th and April 10th. The County remits receipts as follows: 55% in December, 40% in April, and 5% in June.

**INVESTMENT INCOME FROM LAIF, RBC, AND CALTRUST - Operating Fund**

**Graph #8**

|              | <b>17/18 Actual</b> | <b>16/17 Actual</b> | <b>Difference b/tween Yrs</b> |
|--------------|---------------------|---------------------|-------------------------------|
| July         | \$ 8,917            | \$ 4,377            | \$ 4,540                      |
| Aug          | 9,509               | 4,059               | 5,450                         |
| Sep          | 6,730               | 5,201               | 1,529                         |
| Oct          | -                   | 4,806               | -                             |
| Nov          | -                   | (3,291)             | -                             |
| Dec          | -                   | 11,660              | -                             |
| Jan          | -                   | 236                 | -                             |
| Feb          | -                   | 14,399              | -                             |
| Mar          | -                   | (1,839)             | -                             |
| Apr          | -                   | 7,502               | -                             |
| May          | -                   | 8,624               | -                             |
| Jun          | -                   | 7,818               | -                             |
| <b>Total</b> | <b>\$ 25,156</b>    | <b>\$ 63,552</b>    | <b>\$ 11,519</b>              |



LAIF balance at 9/30/17 was \$2.4M earning 1.08%, RBC was \$.5K, CalTrust was \$8.8M earning 1.2% - 1.46%. In the current quarter a net of \$500K was transferred from LAIF into WEB.

**BUILDING, PUBLIC WORKS, AND PLANNING REVENUES**

**Graph #9**

|              | <b>17/18 Actual</b> | <b>16/17 Actual</b> | <b>Difference b/tween Yrs</b> |
|--------------|---------------------|---------------------|-------------------------------|
| July         | \$ 108,192          | \$ 144,044          | \$ (35,852)                   |
| Aug          | 89,245              | 111,636             | (22,391)                      |
| Sep          | 87,796              | 116,555             | (28,759)                      |
| Oct          | -                   | 124,523             | -                             |
| Nov          | -                   | 30,509              | -                             |
| Dec          | -                   | 147,384             | -                             |
| Jan          | -                   | 24,810              | -                             |
| Feb          | -                   | 35,218              | -                             |
| Mar          | -                   | 189,255             | -                             |
| Apr          | -                   | 43,084              | -                             |
| May          | -                   | 123,608             | -                             |
| Jun          | -                   | 145,990             | -                             |
| <b>Total</b> | <b>\$ 285,233</b>   | <b>\$ 1,236,616</b> | <b>\$ (87,002)</b>            |



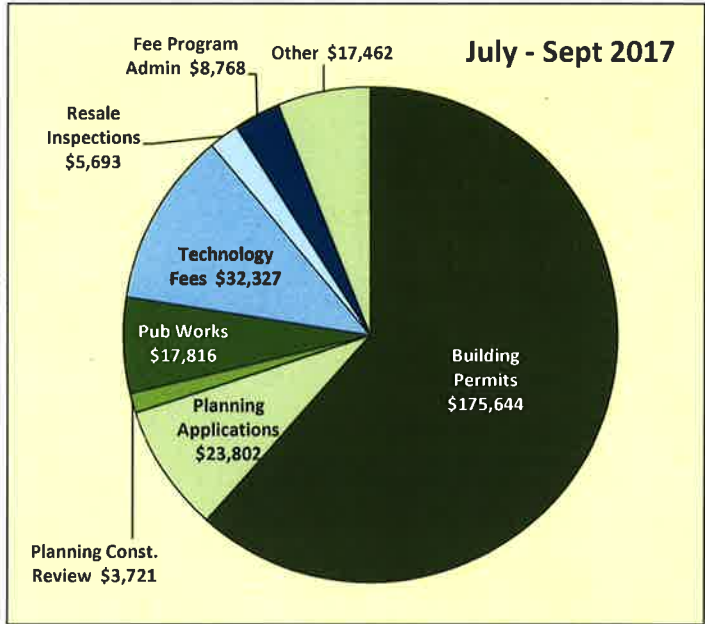
Building activity fluctuates from month to month depending upon project applications.

**BUILDING, PUBLIC WORKS, AND PLANNING REVENUE**

Graph #10

|                        | 17/18<br>July - Sept<br>Revenues | Annual<br>Budget    | Variance            |
|------------------------|----------------------------------|---------------------|---------------------|
| Building Permits       | \$ 175,644                       | \$ 670,000          | \$ (494,356)        |
| Planning Applications  | 23,802                           | 145,000             | (121,198)           |
| Planning Const. Review | 3,721                            | 32,000              | (28,279)            |
| Public Works Revenue   | 17,816                           | 117,000             | (99,184)            |
| Technology Fees        | 32,327                           | 90,000              | (57,673)            |
| Resale Inspections     | 5,693                            | 29,000              | (23,307)            |
| Fee Program Admin      | 8,768                            | 20,000              | (11,232)            |
| Other                  | 17,462                           | 42,900              | (25,438)            |
|                        | <u>\$ 285,233</u>                | <u>\$ 1,145,900</u> | <u>\$ (860,667)</u> |

|                        | 17/18<br>July - Sept<br>Revenues | 16/17<br>July - Sept<br>Revenues | Difference<br>b/tween Yrs |
|------------------------|----------------------------------|----------------------------------|---------------------------|
| Building Permits       | \$ 175,644                       | \$ 222,535                       | \$ (46,891)               |
| Planning Applications  | 23,802                           | 56,192                           | (32,390)                  |
| Planning Const. Review | 3,721                            | 22,839                           | (19,118)                  |
| Public Works Revenue   | 17,816                           | 21,861                           | (4,045)                   |
| Technology Fees        | 32,327                           | 19,427                           | 12,900                    |
| Resale Inspections     | 5,693                            | 6,450                            | (757)                     |
| Fee Program Admin      | 8,768                            | 3,868                            | 4,900                     |
| Other                  | 17,462                           | 19,063                           | (1,601)                   |
|                        | <u>\$ 285,233</u>                | <u>\$ 372,235</u>                | <u>\$ (87,002)</u>        |



Building/Planning activity revenue is \$132K less compared to last year.

**RECREATION REVENUES**

Graph #11

|                    | 17/18<br>July - Sept<br>Revenues | 17/18<br>Annual<br>Budget | Variance         |
|--------------------|----------------------------------|---------------------------|------------------|
| Kids Classes       | \$ 467,229                       | 860,000                   | \$ (392,771)     |
| The Ross Preschool | 156,406                          | 220,000                   | (63,594)         |
| Other              | 11,640                           | 36,500                    | (24,860)         |
|                    | <u>635,275</u>                   | <u>1,116,500</u>          | <u>(481,225)</u> |
| Collection Fees    | (10,135)                         | (25,000)                  | 14,865           |
|                    | <u>625,140</u>                   | <u>1,091,500</u>          | <u>(466,360)</u> |

|                    | 17/18<br>July - Sept<br>Revenues | 16/17<br>July - Sept<br>Revenues | Difference<br>b/tween Yrs |
|--------------------|----------------------------------|----------------------------------|---------------------------|
| Kids Classes       | \$ 467,229                       | \$ 393,270                       | \$ 73,959                 |
| The Ross Preschool | 156,406                          | 103,321                          | 53,085                    |
| Other              | 11,640                           | 4,668                            | 6,972                     |
|                    | <u>\$ 635,275</u>                | <u>\$ 501,259</u>                | <u>\$ 134,016</u>         |

