

TOWN OF ROSS



FY 2021, Q3
Quarterly Financial Report
July 1, 2020 - March 31, 2021

TOWN OF ROSS
FYE 2020
9 Month Financial Report
July 1, 2020 - March 31, 2021

TABLE OF CONTENTS

	Page #
FINANCIALS	
All Funds - Balance Sheets	2
All Funds - Statements of Revenues and Expenditures	3
General Fund - Statements of Revenues and Expenditures	
Operating Fund	4-5
Facilities and Equipment Fund	6
Emergency Fund	6
Special Revenue Funds - Statements of Revenues and Expenditures	7-8
GRAPHS	
Graph #1 - Operating Fund Revenue vs Budget	9
Graph #2 - Public Safety Tax Fund Revenue vs Budget	9
Graph #3 - Operating Fund and Public Safety Tax Fund Revenues vs Budget	9
Graph #4 - Operating Fund Expenditures vs Budget	10
Graph #5 - Operating and Public Safety Tax Revenues Over (Under) Expenditures vs Budget	10
Graph #6 - Operating and Public Safety Tax Revenues vs Expenditures	10
Graph #7 - Basic Property Taxes (A/n 5010)	11
Graph #8 - Investment Income from LAIF and CalTrust - Operating Fund	11
Graph #9 - Building, Public Works, and Planning Revenue	11
Graph #10- Building, Public Works, and Planning Revenue	12
Graph #11 - Recreation Revenues	12

Town of Ross
All Funds
Balance Sheets
March 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	(1,063,990)	108	0	63	965	71	79	396	(1,062,308)
Cash - WFB - Permits	1,213,883	0	0	0	0	0	0	0	1,213,883
Cash - WFB - Undergrou	366,522	0	0	0	0	0	0	0	366,522
Cash - US Bank	240,723	0	0	0	0	0	0	0	240,723
Cash - LAIF	5,248,683	4,104,071	1,500,000	397,755	754,581	1,156,784	21,714	385,908	13,569,496
Investment CalTRUST	233,407	0	0	0	0	0	0	0	233,407
Sec115 PensionTr PARS	407,719	0	0	0	0	0	0	0	407,719
Cash on Hand	300	0	0	0	0	0	0	0	300
Accounts Receivable,net	44,606	0	0	0	63,046	121,739	0	0	229,391
Interest Receivable	12,213	0	0	438	830	1,272	24	425	15,202
Due from (to)	0	0	0	0	0	0	0	0	0
Total Assets	6,704,066	4,104,179	1,500,000	398,256	819,422	1,279,866	21,817	386,729	15,214,335
Liabilities:									
Accounts Payable	54,288	7,659	0	0	8,750	5,677	0	0	76,374
Payable to RVFD	0	0	0	0	0	0	0	0	0
Permit Deposits Payable	1,213,883	0	0	0	0	0	0	0	1,213,883
Underground Util Deposi	367,825	0	0	0	0	0	0	0	367,825
Prepaid Fees	28,325	0	0	0	0	0	0	0	28,325
Accrued Payroll & PERS	82,587	0	0	0	0	0	0	0	82,587
Deferred Revenue	98,665	0	0	0	0	0	0	0	98,665
Total Liabilities	1,845,573	7,659	0	0	8,750	5,677	0	0	1,867,659
Fund Balance:									
Restricted-Pension Trust	407,719	0	0	0	0	0	0	0	407,719
Fund Balance Beg of Yr	4,527,041	4,329,767	1,500,000	356,382	1,197,922	1,190,523	11,723	351,057	13,464,415
Net Change Current Yr	(76,267)	(233,247)	0	41,874	(387,250)	83,666	10,094	35,672	(525,458)
Total Fund Balance	4,858,493	4,096,520	1,500,000	398,256	810,672	1,274,189	21,817	386,729	13,346,676
Total Fund Balance and Liabilities	6,704,066	4,104,179	1,500,000	398,256	819,422	1,279,866	21,817	386,729	15,214,335

Town of Ross
All Funds
Statements of Revenues and Expenditures
For the Nine Months Ending March 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	2,808,167	0	0	0	0	0	0	0	0	2,808,167
Sales Tax	57,092	0	0	0	0	0	0	0	0	57,092
Franchise Taxes	96,692	0	0	0	0	0	0	0	0	96,692
Other Taxes	114,555	0	0	0	0	0	0	0	0	114,555
Intergov. Revenue	195,820	0	0	0	0	0	0	0	0	195,820
Interest and Rents	245,092	0	0	1,871	5,213	3,856	0	(1)	1,776	257,807
Planning Revenue	145,103	0	0	0	0	0	0	0	0	145,103
Building Dept Revenue	530,876	0	0	0	0	0	0	0	0	530,876
Public Works Revenue	73,728	0	0	0	0	0	0	0	0	73,728
Police Revenue	150,864	0	0	0	0	0	0	0	0	150,864
Recreation	327,887	0	0	0	0	0	0	0	0	327,887
Miscellaneous	13,102	0	0	0	0	0	0	0	0	13,102
Other Fund Revenue	0	3,556	0	74,202	171,791	160,937	490,859	137,590	33,894	1,072,829
	<u>4,758,978</u>	<u>3,556</u>	<u>0</u>	<u>76,073</u>	<u>177,004</u>	<u>164,793</u>	<u>490,859</u>	<u>137,589</u>	<u>35,670</u>	<u>5,844,522</u>
Expenditures										
General Government	576,900	0	0	0	0	0	0	0	0	576,900
Fire	1,883,680	0	0	0	0	0	0	0	0	1,883,680
Police	1,288,625	0	0	0	0	0	0	0	0	1,288,625
Planning and Building	562,683	0	0	0	0	0	0	0	0	562,683
Public Works	654,934	0	0	0	0	0	0	0	0	654,934
Recreation	345,114	0	0	0	0	0	0	0	0	345,114
Capital Expenditures	14,166	0	0	0	0	0	0	0	0	14,166
Other Fund Expenditur	0	236,804	0	34,200	564,255	81,128	0	127,494	0	1,043,881
	<u>5,326,102</u>	<u>236,804</u>	<u>0</u>	<u>34,200</u>	<u>564,255</u>	<u>81,128</u>	<u>0</u>	<u>127,494</u>	<u>0</u>	<u>6,369,983</u>
Net	<u>(567,124)</u>	<u>(233,248)</u>	<u>0</u>	<u>41,873</u>	<u>(387,251)</u>	<u>83,665</u>	<u>490,859</u>	<u>10,095</u>	<u>35,670</u>	<u>(525,461)</u>
Pension UAL Paydown	0	0	0	0	0	0	0	0	0	0
Net	<u>(567,124)</u>	<u>(233,248)</u>	<u>0</u>	<u>41,873</u>	<u>(387,251)</u>	<u>83,665</u>	<u>490,859</u>	<u>10,095</u>	<u>35,670</u>	<u>(525,461)</u>
Other Sources										
Interfund Transfers	490,859	0	0	0	0	0	(490,859)	0	0	0
Total Other Sources	<u>490,859</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(490,859)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	<u>(76,265)</u>	<u>(233,248)</u>	<u>0</u>	<u>41,873</u>	<u>(387,251)</u>	<u>83,665</u>	<u>0</u>	<u>10,095</u>	<u>35,670</u>	<u>(525,461)</u>

Town of Ross
General Fund
OPERATING FUND
Statement of Revenues and Expenditures
Actual and Budget
For the Nine Months Ending March 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	6,032	2,808,167	2,792,050	16,117	4,993,000	56.24 %
Sales Tax	4,726	57,092	35,000	22,092	50,000	114.18 %
Franchise Taxes	2,025	96,692	97,667	(975)	197,000	49.08 %
Property Transfer Tax	1,265	79,458	60,000	19,458	80,000	99.32 %
Other Taxes	4,297	35,097	34,400	697	40,000	87.74 %
Intergovernmental Revenue	4,275	195,820	136,600	59,220	167,600	116.84 %
Interest and Rents	52,557	245,092	270,962	(25,870)	361,283	67.84 %
Planning Revenue	12,614	145,103	86,250	58,853	115,000	126.18 %
Building Revenue	59,029	530,876	541,400	(10,524)	695,200	76.36 %
Public Works Revenue	17,503	73,728	65,700	8,028	87,600	84.16 %
Police Revenue	18,610	150,864	32,775	118,089	43,700	345.23 %
Recreation Revenue	72,777	327,887	434,225	(106,338)	492,300	66.60 %
Miscellaneous	996	13,102	12,250	852	15,500	84.53 %
Total Revenue	256,706	4,758,978	4,599,279	159,699	7,338,183	64.85 %
EXPENDITURES						
General Government						
Wages	32,711	278,022	276,549	1,473	368,731	75.40 %
Employee Benefits	7,831	85,173	88,101	(2,928)	112,672	75.59 %
Outside Services	34,119	163,618	239,038	(75,420)	339,450	48.20 %
Memberships and Organizations	120	12,696	18,750	(6,054)	34,348	36.96 %
Insurance	0	9,233	9,000	233	9,000	102.59 %
Other	4,418	28,158	35,625	(7,467)	47,500	59.28 %
	79,199	576,900	667,063	(90,163)	911,701	63.28 %
Fire Department						
PERS - Employer Share - UAL	0	123,817	123,817	0	123,817	100.00 %
OPEB - Retiree Health - Fire	(868)	0	0	0	0	0.00 %
Ross Valley Fire Department	179,938	1,619,443	1,619,443	0	2,159,257	75.00 %
Fire Inspect Program & Coord.	0	0	1,875	(1,875)	2,500	0.00 %
Fire Station Misc Repairs	0	11,905	0	11,905	0	0.00 %
MEBA - Fire	0	9,689	9,689	0	9,689	100.00 %
Wildfire Prevention Program	0	91,494	91,000	494	106,000	86.32 %
Insurance	0	18,466	18,000	466	18,000	102.59 %
Facilities Rental - Fire	985	8,866	9,655	(789)	12,873	68.87 %
	180,055	1,883,680	1,873,479	10,201	2,432,136	77.45 %
Police Department						
Wages	85,516	690,628	684,862	5,766	958,148	72.08 %
Employee Benefits	28,241	414,676	446,620	(31,944)	554,223	74.82 %
Outside Services	245	83,858	99,038	(15,180)	99,575	84.22 %
Memberships and Organizations	0	600	563	37	750	80.00 %
Maintenance and Repairs	2,038	17,725	25,250	(7,525)	42,000	42.20 %
Vehicles	826	7,091	14,200	(7,109)	21,500	32.98 %
Insurance	0	18,466	18,000	466	18,000	102.59 %
Other	9,418	55,581	57,250	(1,669)	79,400	70.00 %
	126,284	1,288,625	1,345,783	(57,158)	1,773,596	72.66 %
Planning and Building Department						
Wages	38,159	325,182	324,690	492	432,920	75.11 %
Employee Benefits	11,562	120,307	120,535	(228)	155,916	77.16 %
Outside Services	5,097	72,068	162,333	(90,265)	277,000	26.02 %
Memberships and Organizations	0	1,405	5,250	(3,845)	7,000	20.07 %
Vehicle	956	956	750	206	1,000	95.60 %
Insurance	0	9,233	9,000	233	9,000	102.59 %
Other	475	33,532	37,199	(3,667)	40,589	82.61 %
	56,249	562,683	659,757	(97,074)	923,425	60.93 %

FOR MANAGEMENT USE ONLY.

Town of Ross
General Fund
OPERATING FUND
Statement of Revenues and Expenditures
Actual and Budget
For the Nine Months Ending March 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	26,943	227,940	227,181	759	302,908	75.25 %
Employee Benefits	7,505	111,431	113,361	(1,930)	141,554	78.72 %
Outside Services	2,746	40,990	56,431	(15,441)	64,944	63.12 %
Memberships and Organizations	0	33,644	33,136	508	33,386	100.77 %
Building and Land Maintenance	15,016	127,252	109,800	17,452	145,400	87.52 %
Street Maintenance	7,626	68,103	71,250	(3,147)	95,000	71.69 %
Tree Maintenance	0	7,000	22,500	(15,500)	30,000	23.33 %
Vehicles	103	1,667	4,800	(3,133)	6,400	26.05 %
Insurance	0	18,466	18,000	466	18,000	102.59 %
Other	1,137	18,441	18,307	134	22,157	83.23 %
	61,076	654,934	674,766	(19,832)	859,749	76.18 %
Recreation Department						
Wages	12,530	156,973	186,441	(29,468)	260,971	60.15 %
Employee Benefits	2,087	30,144	35,301	(5,157)	47,067	64.04 %
Outside Services	7,194	116,042	105,853	10,189	137,500	84.39 %
Rent	1,050	3,303	9,500	(6,197)	19,500	16.94 %
Maintenance and Repairs	320	4,164	3,750	414	5,000	83.28 %
Insurance	0	18,466	18,000	466	18,000	102.59 %
Program Expense	0	1,554	13,500	(11,946)	22,000	7.06 %
Other	427	4,468	31,275	(26,807)	41,700	10.71 %
Ross School Capital Lease Payment	0	10,000	10,000	0	10,000	100.00 %
	23,608	345,114	413,620	(68,506)	561,738	61.44 %
Capital and One Time Expenditures						
Furniture	0	0	3,750	(3,750)	5,000	0.00 %
Police Equip - see donation	0	1,051	0	1,051	0	0.00 %
Sculpture/Monument Restoration	0	0	1,838	(1,838)	2,450	0.00 %
Technology Equipment	2,574	8,295	11,625	(3,330)	15,500	53.52 %
Zero Waste Grant Expenditures	0	4,820	4,800	20	9,000	53.56 %
	2,574	14,166	22,013	(7,847)	31,950	44.34 %
Tota Expenditures	529,045	5,326,102	5,656,481	(330,379)	7,494,295	71.07 %
Net before below items	(272,339)	(567,124)	(1,057,202)	490,078	(156,112)	363.28 %
Xfer from Public Safety Tax Fn	0	490,859	490,824	35	893,033	54.97 %
Net before below items	(272,339)	(76,265)	(566,378)	490,113	736,921	(10.35) %
Pension UAL Optional Payment	0	0	0	0	(600,000)	0.00 %
Xfer to Facilities & Equip Fnd	0	0	0	0	(2,000,000)	0.00 %
Xfer from Gen Plan Update Fund	0	0	0	0	30,000	0.00 %
Net Change in Fund Balance	(272,339)	(76,265)	(566,378)	490,113	\$ (1,833,079)	4.16 %

Town of Ross
General Fund
Statements of Revenues and Expenditures
For the Nine Months Ending March 31, 2021

<u>REVENUE</u>	FACILITIES & EQUIPMENT		EMERGENCY	
	YTD Actual	Budget For Year	YTD Actual	Budget For Year
5311-66 Construction Penalties	3,556	75,000	0	0
5291-66 Prop 68 Parks Grant	0	200,000	0	0
5400-66 Contrib - Park Improvements	0	5,000	0	0
5498-66 Electric Vehicle Station Grant	0	6,000	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenue	3,556	286,000	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
<u>EXPENDITURES</u>				
9126-66 ADA Transition Plan	4,565	20,000	0	0
9185-66 Town Facilities Master Plan	24,366	70,000	0	0
9179-66 Electric Vehicle Station	0	24,000	0	0
9062-66 Natalie Coffin Greene Park	0	85,000	0	0
9199-66 Public Safety Building	15,917	25,000	0	0
9095-66 Resurface Tennis Courts	87,500	85,000	0	0
9188-66 Ross Common Restoration	0	300,000	0	0
9105-66 Seismic Improv - Town Hall	54,685	80,000	0	0
9189-66 Town Hall Improvements	7,575	70,000	0	0
8530-66 Vehicle Purchases	42,196	55,000	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	236,804	814,000	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
Excess (Deficiency) of Revenue Over Expenditures	(233,248)	(528,000)	0	0
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

<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	47,091	65,000	0	0	0	0
5127-51 Road Maint & Rehab Acct RMRA	27,111	43,000	0	0	0	0
5115-45 Road Impact Fees	0	0	97,361	160,000	0	0
5507-45 Rule 20A PG&E Undergrounding	0	0	0	20,000	0	0
5504-45 TAM Local Roads Meas AA 2.1	0	0	0	49,600	0	0
5511-45 TAM Redwood Mkt Meas AA 2.4	0	0	11,622	0	0	0
5501-45 TAM Safe Pathways Meas AA 2.2	0	0	51,424	81,000	0	0
5509-45 Sidewalk Improvement Reimb.	0	0	0	10,000	0	0
5487-45 Miscellaneous	0	0	11,384	0	0	0
5115-65 Drainage Impact Fee	0	0	0	0	97,091	160,000
5140-65 Winship Bridge (HBP) (MCFCD)	0	0	0	0	63,846	137,000
Interest Income	1,871	5,000	5,213	12,000	3,856	9,000
Total Revenue	76,073	113,000	177,004	332,600	164,793	306,000
<u>EXPENDITURES</u>						
9125-51 ADA Improvements	31,200	25,000	0	0	0	0
9002-51 Road Repair/Improvements	0	208,000	0	0	0	0
9003-51 Road Maint & Rehab RMRA	0	43,000	0	0	0	0
9078-51 P-TAP Pavement Mgmt Report	3,000	0	0	0	0	0
9125-45 ADA Improvements	0	0	1,260	0	0	0
9040-45 Road Improvements	0	0	499,949	413,000	0	0
9201-45 Rule 20A PG&E Undergrounding	0	0	0	20,000	0	0
9202-45 Sidewalk Improvement Program	0	0	0	50,000	0	0
9124-45 TAM Redwood Mkt Meas AA 2.4	0	0	11,622	0	0	0
9075-45 TAM Safe Pathways Meas AA 2.2	0	0	51,424	176,000	0	0
9007-65 Drainage Improvements	0	0	0	0	17,282	50,000
9064-65 Winship Bridge Replacement	0	0	0	0	63,846	137,000
Total Expenditures	34,200	276,000	564,255	659,000	81,128	187,000
Excess (Deficiency) of Revenue Over Expenditures	41,873	(163,000)	(387,251)	(326,400)	83,665	119,000

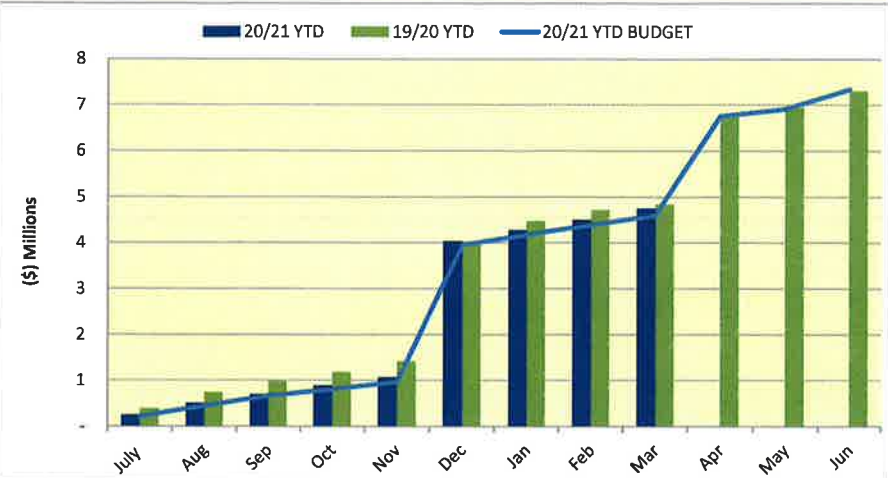
Town of Ross
SPECIAL REVENUE FUNDS
 Statements of Revenues and Expenditures
 For the Nine Months Ending March 31, 2021

	PUBLIC SAFETY TAX FUND		COPS		GEN PLAN UPDATE	
	YTD Actual	Budget For Year	YTD Actual	Budget For Year	YTD Actual	Budget For Year
REVENUE						
5020-40 Public Safety Tax	490,859	893,033	0	0	0	0
5120-90 COPS - State Grant	0	0	137,590	163,000	0	0
5135-73 General Plan Impact Fees	0	0	0	0	33,894	65,000
Interest Income	0	0	(1)	100	1,776	6,000
Total Revenue	490,859	893,033	137,589	163,100	35,670	71,000
EXPENDITURES						
9000-90 Front Line Police Personnel	0	0	127,494	170,000	0	0
Total Expenditures	0	0	127,494	170,000	0	0
Excess (Deficiency) of Revenue Over Expend.	490,859	893,033	10,095	(6,900)	35,670	71,000

OPERATING FUND REVENUE vs BUDGET

Graph #1

	20/21 Actual	20/21 Budget	Variance
July	\$ 251,004	\$ 219,189	\$ 31,815
Aug	256,797	224,243	32,554
Sep	191,217	216,156	(24,939)
Oct	195,348	148,731	46,617
Nov	175,248	161,129	14,119
Dec	2,970,883	2,975,071	(4,188)
Jan	237,308	236,435	873
Feb	224,467	203,840	20,627
Mar	256,706	214,485	42,221
Apr	-	2,152,988	-
May	-	160,744	-
Jun	-	425,172	-
Total	\$ 4,758,978	\$ 7,338,183	\$ 159,699

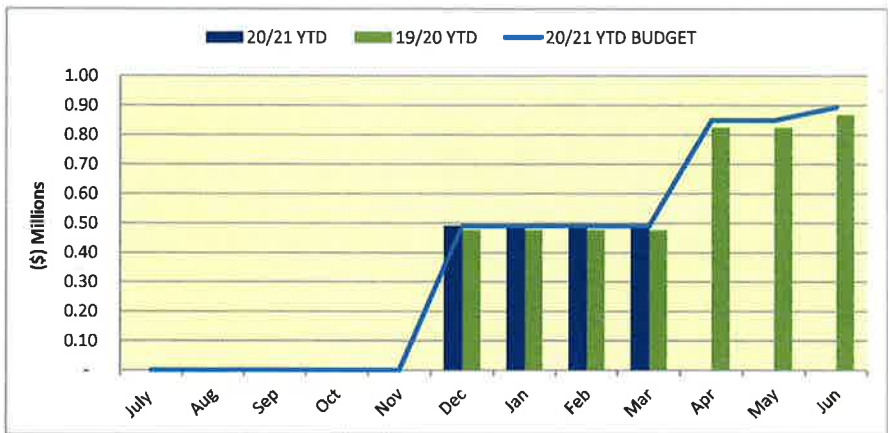


Revenues are more than year to date budget by \$160K.

PUBLIC SAFETY TAX FUND REVENUE vs BUDGET

Graph #2

	20/21 Actual	20/21 Budget	Variance
July	\$ -	\$ -	\$ -
Aug	-	-	-
Sep	-	-	-
Oct	-	-	-
Nov	-	-	-
Dec	490,859	490,824	35
Jan	-	-	-
Feb	-	-	-
Mar	-	-	-
Apr	-	357,471	-
May	-	-	-
Jun	-	44,738	-
Total	\$ 490,859	\$ 893,033	\$ 35

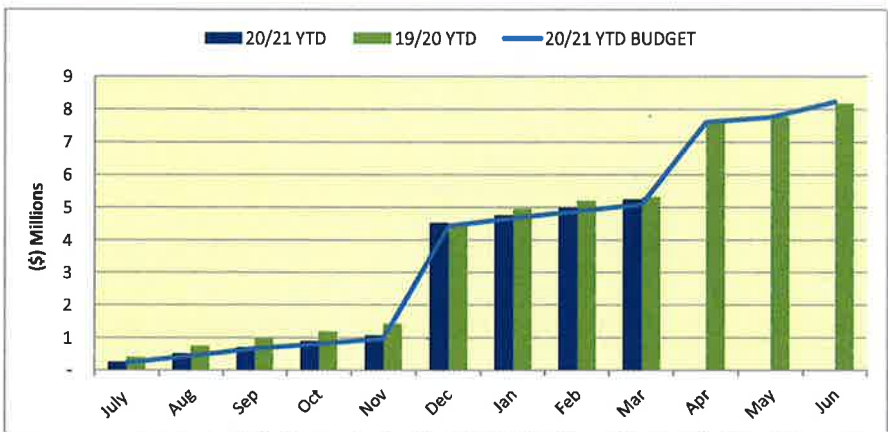


The Public Safety parcel tax is budgeted at \$1,069 per parcel for 837 parcels less a collection fee of \$1,720.

OPERATING FUND & PUBLIC SAFETY TAX FUND REVENUES COMBINED vs BUDGET

Graph #3

	20/21 Actual	20/21 Budget	Variance
July	251,004	\$ 219,189	\$ 31,815
Aug	256,797	224,243	32,554
Sep	191,217	216,156	(24,939)
Oct	195,348	148,731	46,617
Nov	175,248	161,129	14,119
Dec	3,461,742	3,465,895	(4,153)
Jan	237,308	236,435	873
Feb	224,467	203,840	20,627
Mar	256,706	214,485	42,221
Apr	-	2,510,459	-
May	-	160,744	-
Jun	-	469,910	-
Total	\$ 5,249,837	\$ 8,231,216	\$ 159,734

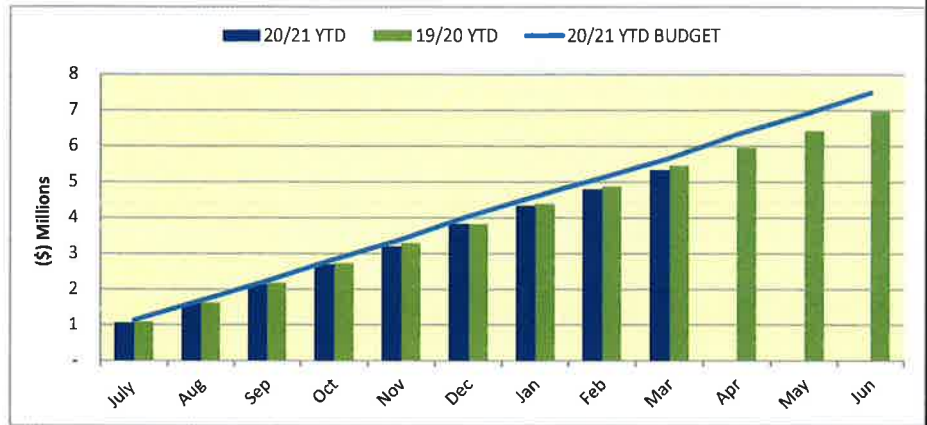


This graph combines revenue from the Operating Fund and Public Safety Tax Fund.

OPERATING FUND EXPENDITURES vs BUDGET (excluding optional pension payment)

Graph #4

	20/21 Actual	20/21 Budget	Variance
July	\$ 1,062,397	\$ 1,129,797	\$ (67,400)
Aug	531,869	555,711	(23,842)
Sep	539,918	546,539	(6,621)
Oct	561,985	602,035	(40,050)
Nov	496,364	554,852	(58,488)
Dec	637,390	649,752	(12,362)
Jan	504,283	558,860	(54,577)
Feb	462,851	518,283	(55,432)
Mar	529,045	540,652	(11,607)
Apr	-	660,744	-
May	-	578,534	-
Jun	-	598,536	-
Total	\$ 5,326,102	\$ 7,494,295	\$ (330,379)

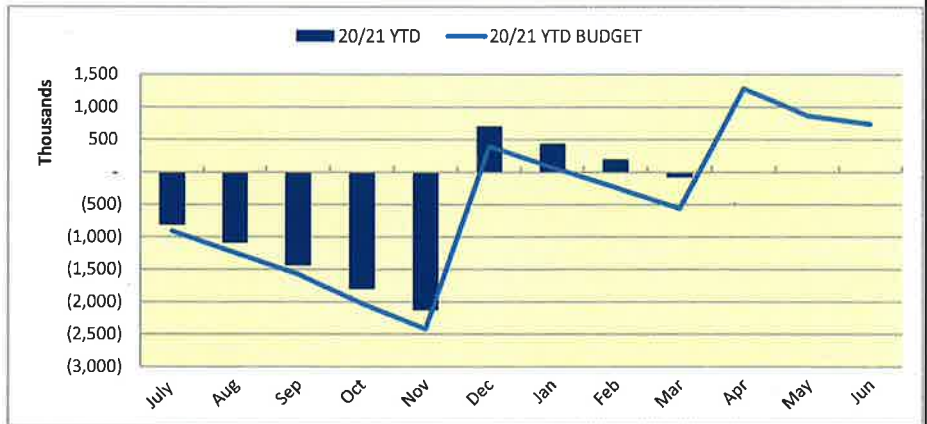


Expenditures are under budget \$330K.

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

Graph #5

	20/21 Actual	20/21 Budget	Variance
July	\$ (811,393)	\$ (910,608)	\$ 99,215
Aug	(275,072)	(331,468)	56,396
Sep	(348,701)	(330,383)	(18,318)
Oct	(366,637)	(453,304)	86,667
Nov	(321,116)	(393,723)	72,607
Dec	2,824,352	2,816,143	8,209
Jan	(266,975)	(322,425)	55,450
Feb	(238,384)	(314,443)	76,059
Mar	(272,339)	(326,167)	53,828
Apr	-	1,849,715	-
May	-	(417,790)	-
Jun	-	(128,626)	-
Total	\$ (76,265)	\$ 736,921	\$ 490,113

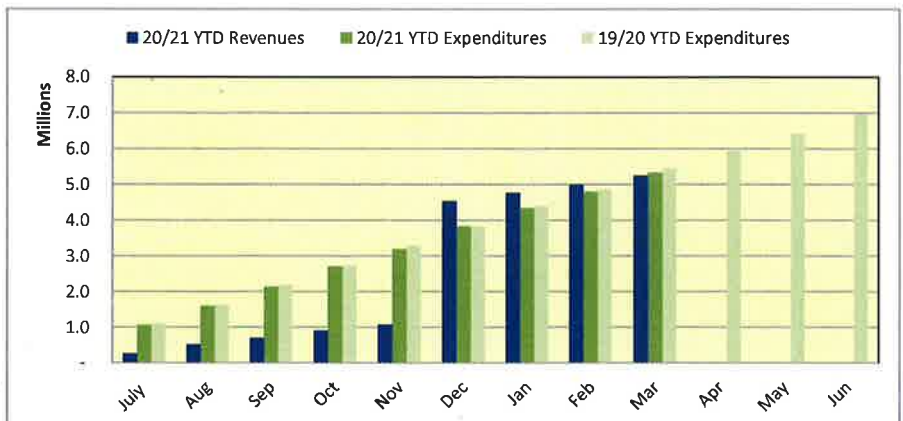


Operating and Public Safety Tax revenues are \$160K over budget and expenditures are \$330K under budget resulting in a \$490K positive variance.

OPERATING and PUBLIC SAFETY TAX REVENUES vs EXPENDITURES

Graph #6

	20/21 Actual Revenues	20/21 Actual Expenditures	Net
July	\$ 251,004	\$ 1,062,397	\$ (811,393)
Aug	256,797	531,869	(275,072)
Sep	191,217	539,918	(348,701)
Oct	195,348	561,985	(366,637)
Nov	175,248	496,364	(321,116)
Dec	3,461,742	637,390	2,824,352
Jan	237,308	504,283	(266,975)
Feb	224,467	462,851	(238,384)
Mar	256,706	529,045	(272,339)
Apr	-	-	-
May	-	-	-
Jun	-	-	-
Total	\$ 5,249,837	\$ 5,326,102	\$ (76,265)



Operating expenses exceed revenue by \$76K.

BASIC PROPERTY TAXES (A/n 5010)

Graph #7

	20/21 Actual	19/20 Actual	Difference Between Yrs
July	\$ -	\$ -	\$ -
Aug	260	-	260
Sep	-	-	-
Oct	2,536	599	1,937
Nov	219	82,677	(82,458)
Dec	2,335,385	2,170,631	164,754
Jan	39,976	42,403	(2,427)
Feb	7,011	7,821	(810)
Mar	6,032	11,922	(5,890)
Apr	-	1,552,508	-
May	-	35	-
Jun	-	226,338	-
Total	\$ 2,391,419	\$ 4,094,934	\$ 75,366

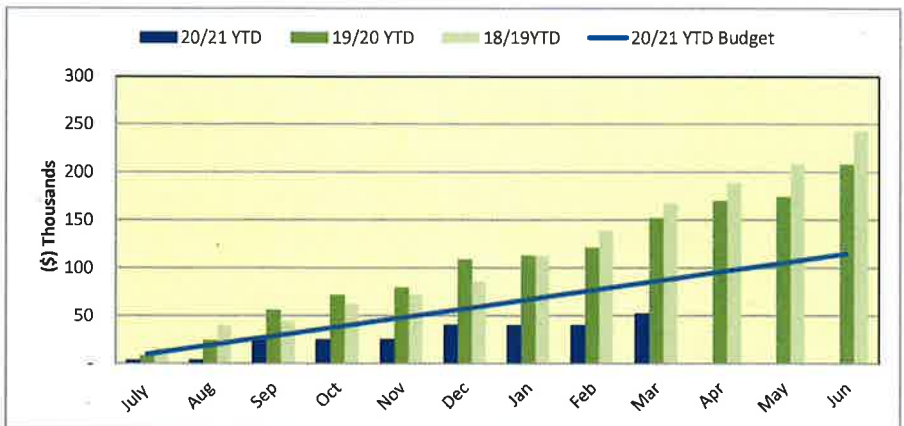


Basic property taxes represent 60% of budgeted Operating Fund revenues. Property owners pay in two installments, December 10th and April 10th. The County remits receipts as follows: 55% in December, 40% in April, and 5% in June.

INVESTMENT INCOME FROM LAIF AND CALTRUST - Operating Fund

Graph #8

	20/21 Actual	19/20 Actual	Difference Between Yrs
July	\$ 3,592	\$ 8,385	\$ (4,793)
Aug	156	16,343	(16,187)
Sep	21,419	31,377	(9,958)
Oct	142	15,832	(15,690)
Nov	109	7,742	(7,633)
Dec	15,170	29,190	(14,020)
Jan	(148)	4,028	(4,176)
Feb	69	8,513	(8,444)
Mar	12,278	30,806	(18,528)
Apr	-	17,975	-
May	-	4,061	-
Jun	-	33,642	-
Total	\$ 52,787	\$ 207,894	\$ (99,429)

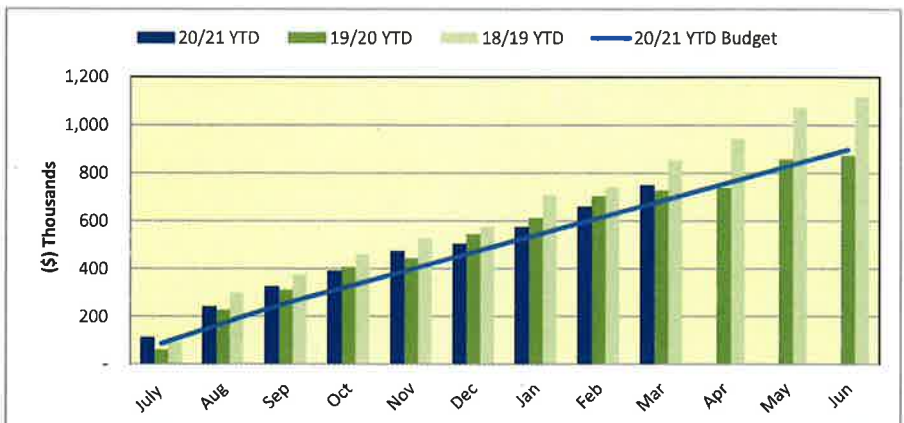


LAIF balance at 3/31/21 was \$13.57M earning .44%, CalTrust was \$233K earning .09%. In the current quarter a net of \$500K was transferred from LAIF into WEB.

BUILDING, PUBLIC WORKS, AND PLANNING REVENUES

Graph #9

	20/21 Actual	19/20 Actual	Difference Between Yrs
July	\$ 110,762	\$ 60,358	\$ 50,404
Aug	130,530	165,647	(35,117)
Sep	83,035	84,467	(1,432)
Oct	65,853	95,781	(29,928)
Nov	83,742	35,534	48,208
Dec	29,391	104,233	(74,842)
Jan	71,161	66,286	4,875
Feb	86,087	91,555	(5,468)
Mar	89,146	23,090	66,056
Apr	-	12,024	-
May	-	118,381	-
Jun	-	16,289	-
Total	\$ 749,707	\$ 873,645	\$ 22,756

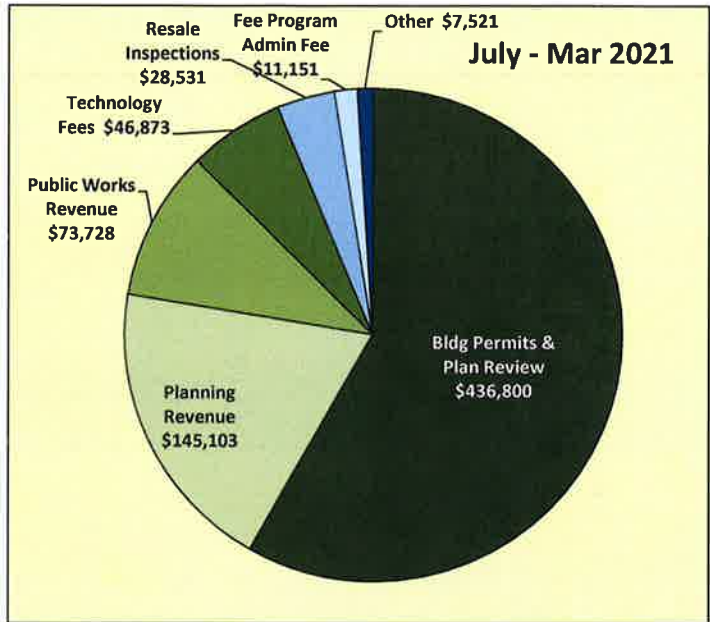


Building activity fluctuates from month to month depending upon project applications.

BUILDING, PUBLIC WORKS, AND PLANNING REVENUE

Graph #10

	20/21 July - Mar Revenues	20/21 Annual Budget	Variance
Bldg Permits & Plan Review	\$ 436,800	\$ 544,000	\$ (107,200)
Planning Revenue	145,103	115,000	30,103
Public Works Revenue	73,728	87,600	(13,872)
Technology Fees	46,873	80,000	(33,127)
Resale Inspections	28,531	32,000	(3,469)
Fee Program Admin Fee	11,151	19,000	(7,849)
Other	7,521	20,200	(12,679)
	<u>\$ 749,707</u>	<u>\$ 897,800</u>	<u>\$ (148,093)</u>



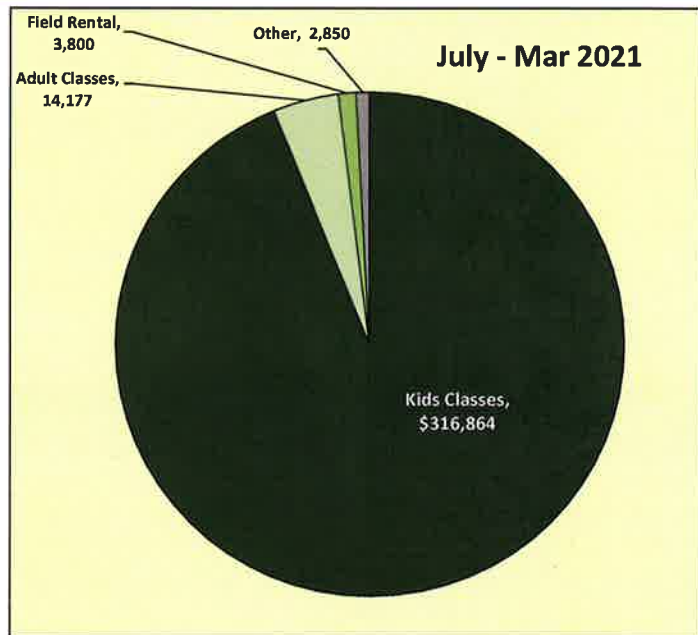
	20/21 July - Mar Revenues	19/20 July - Mar Revenues	Difference Between Yrs
Bldg Permits & Plan Review	\$ 436,800	\$ 436,686	\$ 114
Planning Revenue	145,103	111,851	33,252
Public Works Revenue	73,728	45,845	27,883
Technology Fees	46,873	69,394	(22,521)
Resale Inspections	28,531	24,500	4,031
Fee Program Admin Fee	11,151	26,621	(15,470)
Other	7,521	12,054	(4,533)
	<u>\$ 749,707</u>	<u>\$ 726,951</u>	<u>\$ 22,756</u>

Building, Public Works, and Planning activity revenue is \$23K more than last year. Building activity fluctuates throughout the year.

RECREATION REVENUES

Graph #11

	20/21 July - Mar Revenues	20/21 Annual Budget	Variance
Kids Classes	\$ 316,864	\$ 480,000	\$ (163,136)
Adult Classes	14,177	7,000	7,177
Field Rental	3,800	14,200	(10,400)
Other	2,850	8,100	(5,250)
	<u>337,691</u>	<u>509,300</u>	<u>(171,609)</u>
Collection Fees	(9,804)	(17,000)	7,196
	<u>\$ 327,887</u>	<u>\$ 492,300</u>	<u>(164,413)</u>



	20/21 July - Mar Revenues	19/20 July - Mar Revenues	Difference Between Yrs
Kids Classes	\$ 316,864	\$ 710,214	\$ (393,350)
Adult Classes	14,177	5,370	8,807
Field Rental	3,800	480	3,320
Other	2,850	4,672	(1,822)
	<u>\$ 337,691</u>	<u>\$ 720,736</u>	<u>\$ (383,045)</u>

Recreation programs are limited due to Covid-19 epidemic.