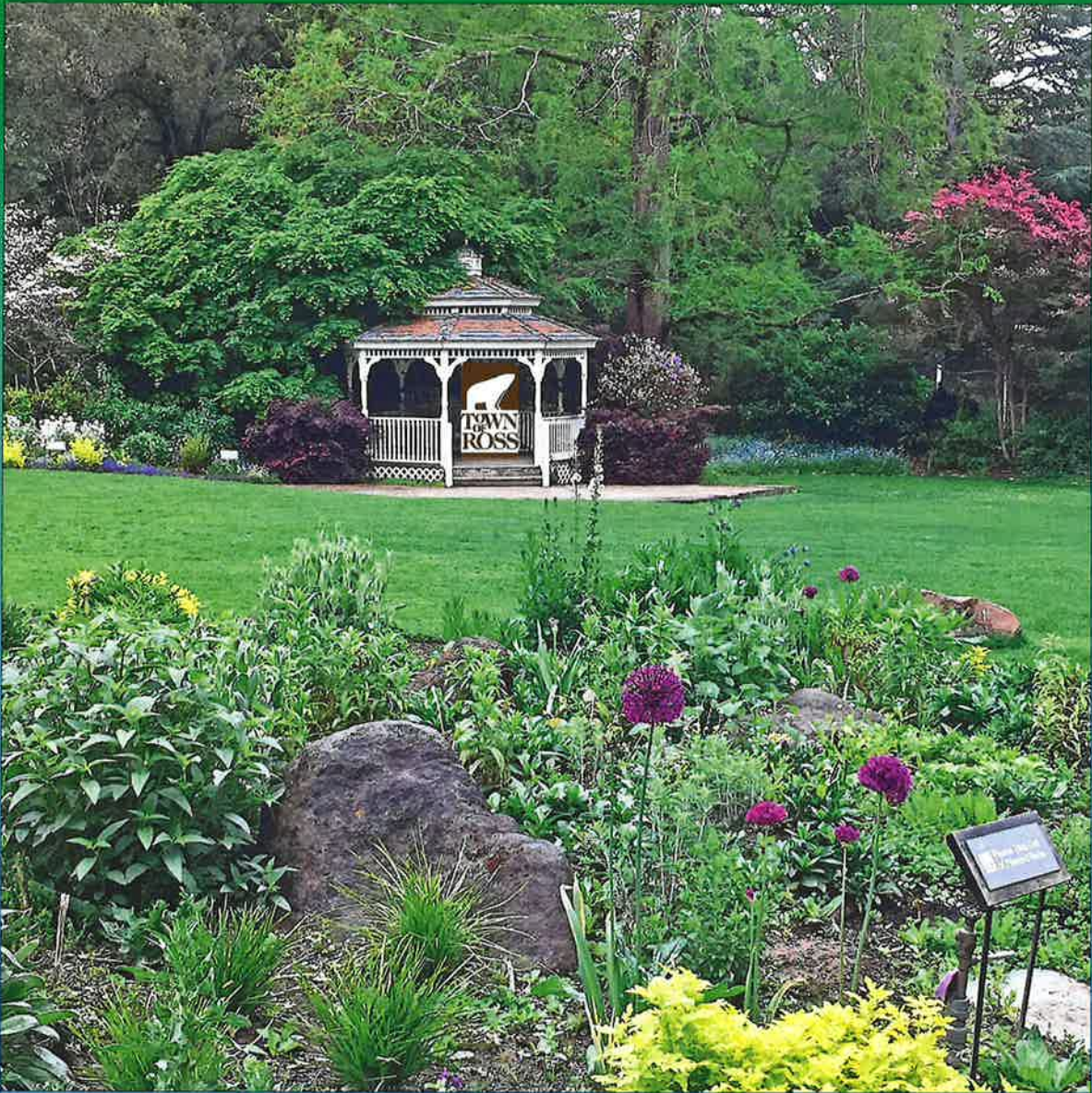


TOWN OF ROSS



FY 2021, Q2
Quarterly Financial Report
July 1, 2020 - December 31, 2020

TOWN OF ROSS
FYE 2020
6 Month Financial Report
July 1, 2020 - December 31, 2020

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
December 31, 2020

GENERAL FUND

	<u>Operating</u>	<u>Facilities and Equip</u>	<u>Emergency</u>	<u>Gas Tax</u>	<u>Roadway</u>	<u>Drainage</u>	<u>COPS</u>	<u>General Plan</u>	<u>Total</u>
Assets:									
Cash - WFB - Checking	(607,418)	630	0	24	812	63	389	239	(605,261)
Cash - WFB - Permits	1,220,370	0	0	0	0	0	0	0	1,220,370
Cash - WFB - Undergrou	369,622	0	0	0	0	0	0	0	369,622
Cash - US Bank	34,704	0	0	0	0	0	0	0	34,704
Cash - LAIF	5,713,622	4,175,071	1,500,000	407,113	1,134,794	721,648	25,674	372,321	14,050,243
Investment CalTRUST	233,437	0	0	0	0	0	0	0	233,437
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	99,262	0	0	0	49,002	110,990	0	0	259,254
Interest Receivable	15,062	0	0	641	1,787	1,137	40	586	19,253
Due from (to)	2,487	0	0	0	(395,791)	393,524	0	(220)	0
Total Assets	7,489,167	4,175,701	1,500,000	407,778	790,604	1,227,362	26,103	372,926	15,989,641
Liabilities:									
Accounts Payable	189,747	3,989	0	0	0	1,319	0	0	195,055
Payable to RVFD	0	0	0	0	0	0	0	0	0
Permit Deposits Payable	1,220,370	0	0	0	0	0	0	0	1,220,370
Underground Util Deposi	369,622	0	0	0	0	0	0	0	369,622
Prepaid Fees	28,325	0	0	0	0	0	0	0	28,325
Accrued Payroll & PERS	44,918	0	0	0	0	0	0	0	44,918
Deferred Revenue	0	0	0	0	0	0	0	0	0
Total Liabilities	1,852,982	3,989	0	0	0	1,319	0	0	1,858,290
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	701,425	(158,055)	0	51,396	(407,318)	35,520	14,380	21,869	259,217
Total Fund Balance	5,636,185	4,171,712	1,500,000	407,778	790,604	1,226,043	26,103	372,926	14,131,351
Total Fund Balance and Liabilities	7,489,167	4,175,701	1,500,000	407,778	790,604	1,227,362	26,103	372,926	15,989,641

Town of Ross
All Funds
Statements of Revenues and Expenditures
For the Six Months Ending December 31, 2020

GENERAL FUND

	Operating	Facilities and Equip.	Emergency Fund	Gas Tax	Roadway	Drainage	Public Safety Tax	COPS	Gen Plan Update	TOTAL
Revenues										
Property Taxes	2,755,148	0	0	0	0	0	0	0	0	2,755,148
Sales Tax	21,285	0	0	0	0	0	0	0	0	21,285
Franchise Taxes	55,846	0	0	0	0	0	0	0	0	55,846
Other Taxes	46,694	0	0	0	0	0	0	0	0	46,694
Intergov. Revenue	170,980	0	0	0	0	0	0	0	0	170,980
Interest and Rents	165,391	0	0	1,434	4,383	2,584	0	(25)	1,352	175,119
Planning Revenue	109,123	0	0	0	0	0	0	0	0	109,123
Building Dept Revenue	349,497	0	0	0	0	0	0	0	0	349,497
Public Works Revenue	44,693	0	0	0	0	0	0	0	0	44,693
Police Revenue	96,524	0	0	0	0	0	0	0	0	96,524
Recreation	220,297	0	0	0	0	0	0	0	0	220,297
Miscellaneous	5,013	0	0	0	0	0	0	0	0	5,013
Other Fund Revenue	0	3,556	0	49,963	119,256	58,871	490,859	99,403	20,517	842,425
	4,040,491	3,556	0	51,397	123,639	61,455	490,859	99,378	21,869	4,892,644
Expenditures										
General Government	397,420	0	0	0	0	0	0	0	0	397,420
Fire	1,338,417	0	0	0	0	0	0	0	0	1,338,417
Police	933,902	0	0	0	0	0	0	0	0	933,902
Planning and Building	397,037	0	0	0	0	0	0	0	0	397,037
Public Works	478,843	0	0	0	0	0	0	0	0	478,843
Recreation	275,009	0	0	0	0	0	0	0	0	275,009
Capital Expenditures	9,294	0	0	0	0	0	0	0	0	9,294
Other Fund Expenditur	0	161,611	0	0	530,957	25,937	0	84,996	0	803,501
	3,829,922	161,611	0	0	530,957	25,937	0	84,996	0	4,633,423
Net	210,569	(158,055)	0	51,397	(407,318)	35,518	490,859	14,382	21,869	259,221
Pension UAL Paydown	0	0	0	0	0	0	0	0	0	0
Net	210,569	(158,055)	0	51,397	(407,318)	35,518	490,859	14,382	21,869	259,221
Other Sources										
Interfund Transfers	490,859	0	0	0	0	0	(490,859)	0	0	0
Total Other Sources	490,859	0	0	0	0	0	(490,859)	0	0	0
Net Change in Fund Balances	701,428	(158,055)	0	51,397	(407,318)	35,518	0	14,382	21,869	259,221

Town of Ross
General Fund
OPERATING FUND
Statement of Revenues and Expenditures
Actual and Budget
For the Six Months Ending December 31, 2020

	<u>Current Month</u>	<u>YTD Actual</u>	<u>YTD Budget</u>	<u>YTD Variance</u>	<u>Annual Budget</u>	<u>%</u>
REVENUE						
Property Taxes	2,729,323	2,755,148	2,744,250	10,898	4,993,000	55.18 %
Sales Tax	3,552	21,285	16,667	4,618	50,000	42.57 %
Franchise Taxes	1,927	55,846	57,917	(2,071)	197,000	28.35 %
Property Transfer Tax	13,630	41,884	33,333	8,551	80,000	52.36 %
Other Taxes	825	4,810	6,300	(1,490)	40,000	12.03 %
Intergovernmental Revenue	104,049	170,980	118,400	52,580	167,600	102.02 %
Interest and Rents	40,645	165,391	180,641	(15,250)	361,283	45.78 %
Planning Revenue	324	109,123	57,500	51,623	115,000	94.89 %
Building Revenue	25,006	349,497	367,600	(18,103)	695,200	50.27 %
Public Works Revenue	4,061	44,693	43,800	893	87,600	51.02 %
Police Revenue	27,274	96,524	21,850	74,674	43,700	220.88 %
Recreation Revenue	20,935	220,297	287,261	(66,964)	492,300	44.75 %
Miscellaneous	(668)	5,013	9,000	(3,987)	15,500	32.34 %
Total Revenue	2,970,883	4,040,491	3,944,519	95,972	7,338,183	55.06 %
EXPENDITURES						
General Government						
Wages	34,132	187,000	184,366	2,634	368,731	50.71 %
Employee Benefits	6,729	59,348	63,529	(4,181)	112,672	52.67 %
Outside Services	39,000	114,024	173,425	(59,401)	339,450	33.59 %
Memberships and Organizations	250	10,336	16,180	(5,844)	34,348	30.09 %
Insurance	0	9,233	9,000	233	9,000	102.59 %
Other	662	17,479	23,750	(6,271)	47,500	36.80 %
	80,773	397,420	470,250	(72,830)	911,701	43.59 %
Fire Department						
PERS - Employer Share - UAL	0	123,817	123,817	0	123,817	100.00 %
OPEB - Retiree Health - Fire	(844)	0	0	0	0	0.00 %
Ross Valley Fire Department	179,938	1,079,629	1,079,629	0	2,159,257	50.00 %
Fire Inspect Program & Coord.	0	0	1,250	(1,250)	2,500	0.00 %
Fire Station Misc Repairs	0	11,905	0	11,905	0	0.00 %
MERA - Fire	0	9,689	9,689	0	9,689	100.00 %
Wildfire Prevention Program	89,986	89,986	86,000	3,986	106,000	84.89 %
Insurance	0	18,466	18,000	466	18,000	102.59 %
Facilities Rental - Fire	0	4,925	6,437	(1,512)	12,873	38.26 %
	269,080	1,338,417	1,324,822	13,595	2,432,136	55.03 %
Police Department						
Wages	86,166	460,537	456,574	3,963	958,148	48.07 %
Employee Benefits	28,467	318,412	339,019	(20,607)	554,223	57.45 %
Outside Services	70	83,378	96,500	(13,122)	99,575	83.73 %
Memberships and Organizations	0	200	375	(175)	750	26.67 %
Maintenance and Repairs	1,712	12,695	21,000	(8,305)	42,000	30.23 %
Vehicles	660	4,634	10,750	(6,116)	21,500	21.55 %
Insurance	0	18,466	18,000	466	18,000	102.59 %
Other	4,924	35,580	35,500	80	79,400	44.81 %
	121,999	933,902	977,718	(43,816)	1,773,596	52.66 %
Planning and Building Department						
Wages	39,819	219,000	216,460	2,540	432,920	50.59 %
Employee Benefits	10,923	83,619	85,155	(1,536)	155,916	53.63 %
Outside Services	16,118	51,562	109,167	(57,605)	277,000	18.61 %
Memberships and Organizations	175	1,405	3,500	(2,095)	7,000	20.07 %
Vehicle	0	0	500	(500)	1,000	0.00 %
Insurance	0	9,233	9,000	233	9,000	102.59 %
Other	786	32,218	33,809	(1,591)	40,589	79.38 %
	67,821	397,037	457,591	(60,554)	923,425	43.00 %

FOR MANAGEMENT USE ONLY.

Town of Ross
General Fund
OPERATING FUND
Statement of Revenues and Expenditures
Actual and Budget
For the Six Months Ending December 31, 2020

	<u>Current Month</u>	<u>YTD Actual</u>	<u>YTD Budget</u>	<u>YTD Variance</u>	<u>Annual Budget</u>	<u>%</u>
Public Works Department						
Wages	28,116	152,965	151,454	1,511	302,908	50.50 %
Employee Benefits	6,564	82,676	85,169	(2,493)	141,554	58.41 %
Outside Services	103	20,614	32,472	(11,858)	64,944	31.74 %
Memberships and Organizations	1,901	33,594	31,286	2,308	33,386	100.62 %
Building and Land Maintenance	24,458	97,170	74,200	22,970	145,400	66.83 %
Street Maintenance	7,546	47,740	47,500	240	95,000	50.25 %
Tree Maintenance	1,840	8,840	15,000	(6,160)	30,000	29.47 %
Vehicles	165	1,212	3,200	(1,988)	6,400	18.94 %
Insurance	0	18,466	18,000	466	18,000	102.59 %
Other	945	15,566	14,457	1,109	22,157	70.25 %
	71,638	478,843	472,738	6,105	859,749	55.70 %
Recreation Department						
Wages	13,051	122,993	151,003	(28,010)	260,971	47.13 %
Employee Benefits	2,076	22,335	23,534	(1,199)	47,067	47.45 %
Outside Services	10,329	91,303	74,205	17,098	137,500	66.40 %
Rent	0	2,253	8,500	(6,247)	19,500	11.55 %
Maintenance and Repairs	320	2,643	2,500	143	5,000	52.86 %
Insurance	0	18,466	18,000	466	18,000	102.59 %
Program Expense	0	1,554	11,000	(9,446)	22,000	7.06 %
Other	303	3,462	20,850	(17,388)	41,700	8.30 %
Ross School Capital Lease Payment	0	10,000	10,000	0	10,000	100.00 %
	26,079	275,009	319,592	(44,583)	561,738	48.96 %
Capital and One Time Expenditures						
Furniture	0	0	2,500	(2,500)	5,000	0.00 %
Police Equip - see donation	0	1,051	0	1,051	0	0.00 %
Sculpture/Monument Restoration	0	0	1,225	(1,225)	2,450	0.00 %
Technology Equipment	0	3,423	7,750	(4,327)	15,500	22.08 %
Zero Waste Grant Expenditures	0	4,820	4,500	320	9,000	53.56 %
	0	9,294	15,975	(6,681)	31,950	29.09 %
Tota Expenditures	637,390	3,829,922	4,038,686	(208,764)	7,494,295	51.10 %
Net before below items	2,333,493	210,569	(94,167)	304,736	(156,112)	(134.88) %
Xfer from Public Safety Tax Fn	490,859	490,859	490,824	35	893,033	54.97 %
Net before below items	2,824,352	701,428	396,657	304,771	736,921	95.18 %
Pension UAL Optional Payment	0	0	0	0	(200,000)	0.00 %
Xfer to Facilities & Equip Fnd	0	0	0	0	(550,000)	0.00 %
Xfer from Gen Plan Update Fund	0	0	0	0	30,000	0.00 %
Net Change in Fund Balance	2,824,352	701,428	396,657	304,771	\$ 16,921	4,145.31 %

Town of Ross
General Fund
Statements of Revenues and Expenditures
For the Six Months Ending December 31, 2020

<u>REVENUE</u>	FACILITIES & EQUIPMENT		EMERGENCY	
	<u>YTD Actual</u>	<u>Budget For Year</u>	<u>YTD Actual</u>	<u>Budget For Year</u>
5311-66 Construction Penalties	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
Total Revenue	<u>3,556</u>	<u>286,000</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURES</u>				
9126-66 ADA Transition Plan	0	20,000	0	0
9185-66 Civic Center Master Plan	14,895	70,000	0	0
9179-66 Electric Vehicle Station	0	24,000	0	0
9062-66 Natalie Coffin Greene Park	0	85,000	0	0
9199-66 Public Safety Building	50	25,000	0	0
9095-66 Resurface Tennis Courts	87,500	85,000	0	0
9188-66 Ross Common Restoration	0	300,000	0	0
9105-66 Seismic Study - Civic Center	54,685	80,000	0	0
9189-66 Town Hall Improvements	4,481	70,000	0	0
8530-66 Vehicle Purchases	0	55,000	0	0
Total Expenditures	<u>161,611</u>	<u>814,000</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(158,055)</u>	<u>(528,000)</u>	<u>0</u>	<u>0</u>

Town of Ross
SPECIAL REVENUE FUNDS
 Statements of Revenues and Expenditures
 For the Six Months Ending December 31, 2020

<u>REVENUE</u>	GAS TAX		ROADWAY		DRAINAGE	
	YTD <u>Actual</u>	Budget <u>For Year</u>	YTD <u>Actual</u>	Budget <u>For Year</u>	YTD <u>Actual</u>	Budget <u>For Year</u>
5120-51 State Gas Tax Revenue	34,154	65,000	0	0	0	0
5127-51 Road Maint & Rehab Acct RMRA	15,809	43,000	0	0	0	0
5115-45 Road Impact Fees	0	0	58,871	160,000	0	0
5507-45 Rule 20A PG&E Undergrounding	0	0	0	20,000	0	0
5504-45 TAM Local Roads Meas A S3.2	0	0	0	49,600	0	0
5511-45 TAM Redwood Mkt Meas AA 2.4	0	0	11,457	0	0	0
5501-45 TAM Safe Pathways Meas AA 2.2	0	0	37,544	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	58,871	160,000
5140-65 Winship Bridge (HBP) (MCFCD)	0	0	0	0	0	137,000
Interest Income	1,434	5,000	4,383	12,000	2,584	9,000
Total Revenue	51,397	113,000	123,639	332,600	61,455	306,000
<u>EXPENDITURES</u>						
9125-51 ADA Improvements	0	25,000	0	0	0	0
9002-51 Road Repair/Improvements	0	208,000	0	0	0	0
9003-51 Road Maint & Rehab RMRA	0	43,000	0	0	0	0
9040-45 Road Improvements	0	0	481,956	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	11,457	0	0	0
9075-45 TAM Safe Pathways Meas AA 2.2	0	0	37,544	176,000	0	0
9007-65 Drainage Improvements	0	0	0	0	15,440	50,000
9064-65 Winship Bridge Replacement	0	0	0	0	10,497	137,000
Total Expenditures	0	276,000	530,957	659,000	25,937	187,000
Excess (Deficiency) of Revenue Over Expenditures	51,397	(163,000)	(407,318)	(326,400)	35,518	119,000

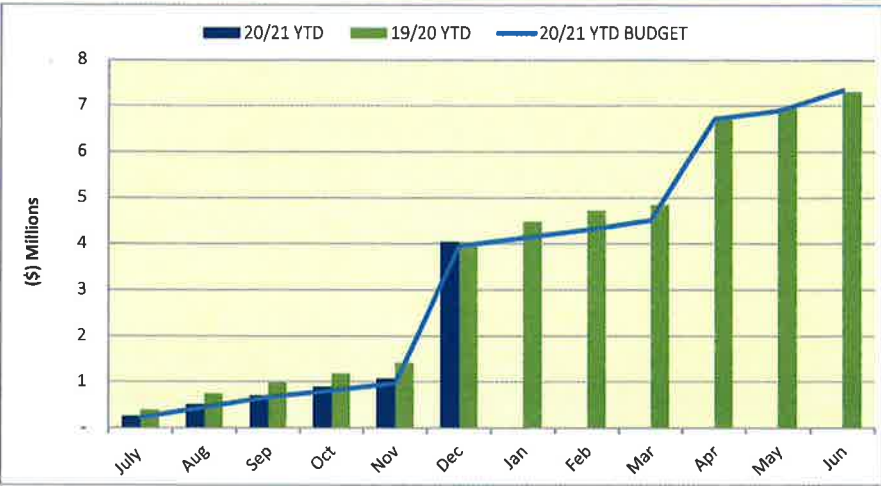
Town of Ross
SPECIAL REVENUE FUNDS
 Statements of Revenues and Expenditures
 For the Six Months Ending December 31, 2020

	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	99,403	163,000	0	0
5135-73 General Plan Impact Fees	0	0	0	0	20,517	65,000
Interest Income	0	0	(25)	100	1,352	6,000
Total Revenue	490,859	893,033	99,378	163,100	21,869	71,000
EXPENDITURES						
9000-90 Front Line Police Personnel	0	0	84,996	170,000	0	0
Total Expenditures	0	0	84,996	170,000	0	0
Excess (Deficiency) of Revenue Over Expend.	490,859	893,033	14,382	(6,900)	21,869	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	175,242	161,129	14,113
Dec	2,970,883	2,975,071	(4,188)
Jan	-	176,420	-
Feb	-	181,527	-
Mar	-	198,169	-
Apr	-	2,208,369	-
May	-	179,726	-
Jun	-	449,453	-
Total	\$ 4,040,491	\$ 7,338,183	\$ 95,972

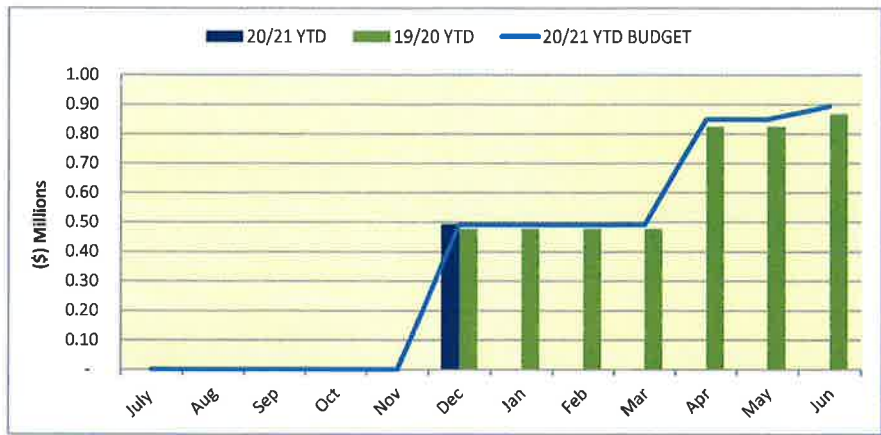


Revenues are more than year to date budget by \$96K.

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

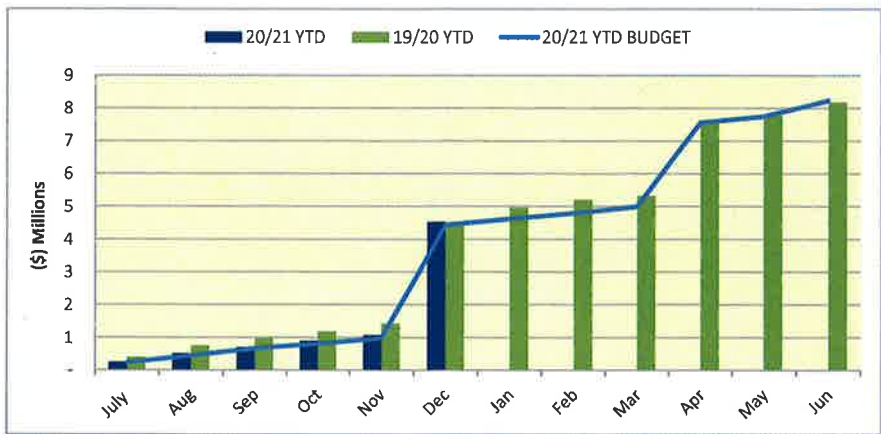


The Public Safety parcel tax is budgeted at \$1,069 per parcel for 837 parcels less a collection fee of \$1,720.

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	175,242	161,129	14,113
Dec	3,461,742	3,465,895	(4,153)
Jan	-	176,420	-
Feb	-	181,527	-
Mar	-	198,169	-
Apr	-	2,565,840	-
May	-	179,726	-
Jun	-	494,191	-
Total	\$ 4,531,350	\$ 8,231,216	\$ 96,007

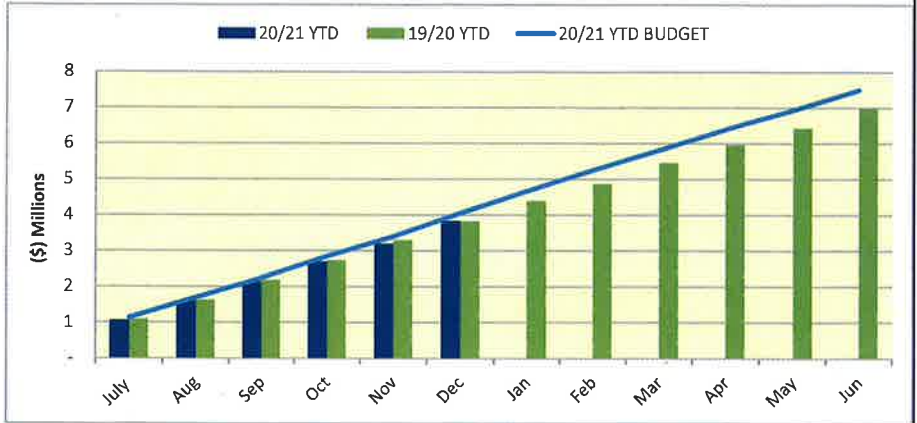


This graph combines revenue from the Operating Fund and Public Safety Tax Fund.

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	496,363	554,852	(58,489)
Dec	637,390	649,752	(12,362)
Jan	-	616,999	-
Feb	-	593,949	-
Mar	-	555,356	-
Apr	-	576,408	-
May	-	548,949	-
Jun	-	563,948	-
Total	\$ 3,829,922	\$ 7,494,295	\$ (208,764)

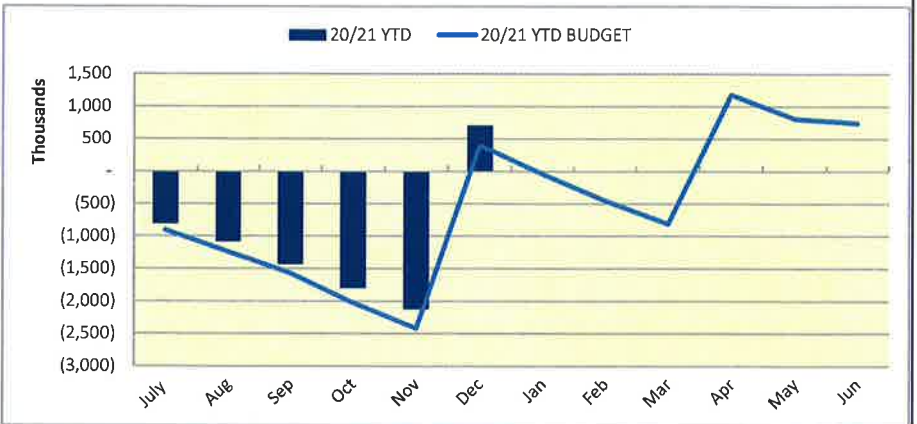


Expenditures are under budget \$209K.

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	(321,121)	(393,723)	72,602
Dec	2,824,352	2,816,143	8,209
Jan	-	(440,579)	-
Feb	-	(412,422)	-
Mar	-	(357,187)	-
Apr	-	1,989,432	-
May	-	(369,223)	-
Jun	-	(69,757)	-
Total	\$ 701,428	\$ 736,921	\$ 304,771

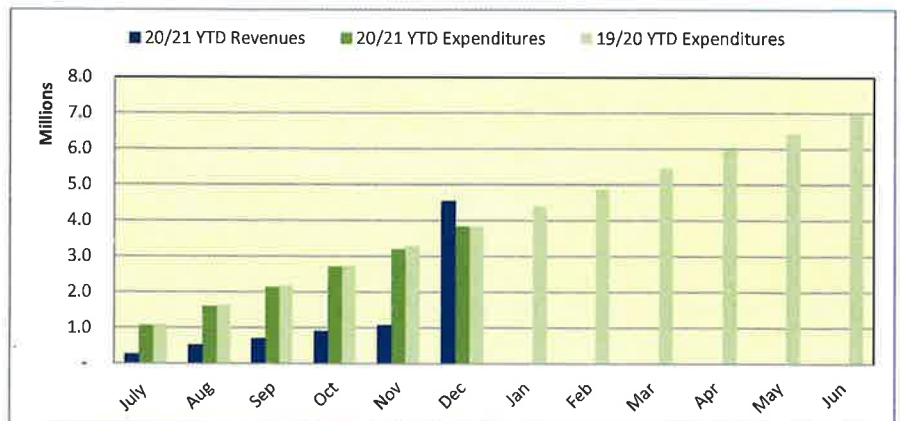


Operating and Public Safety Tax revenues are \$96K over budget and expenditures are \$209K under budget resulting in a \$305K positive variance.

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	175,242	496,363	(321,121)
Dec	3,461,742	637,390	2,824,352
Jan	-	-	-
Feb	-	-	-
Mar	-	-	-
Apr	-	-	-
May	-	-	-
Jun	-	-	-
Total	\$ 4,531,350	\$ 3,829,922	\$ 701,428

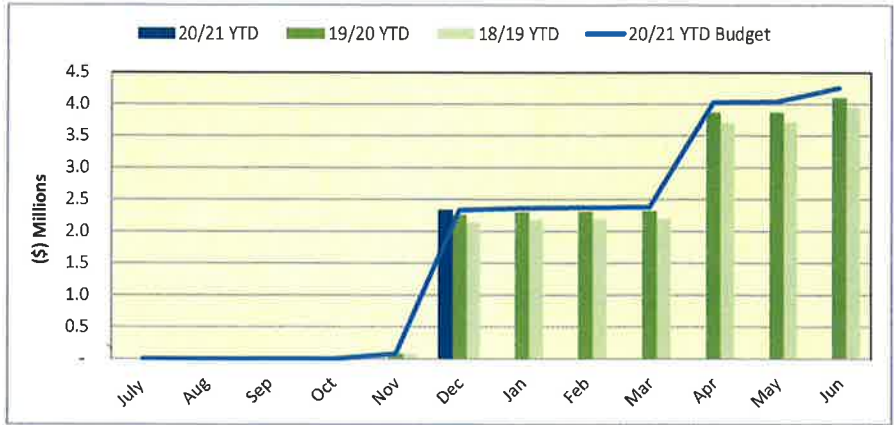


Operating revenues exceeded expenses by \$701K.

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	-	42,403	-
Feb	-	7,821	-
Mar	-	11,922	-
Apr	-	1,552,508	-
May	-	35	-
Jun	-	226,338	-
Total	\$ 2,338,400	\$ 4,094,934	\$ 84,493

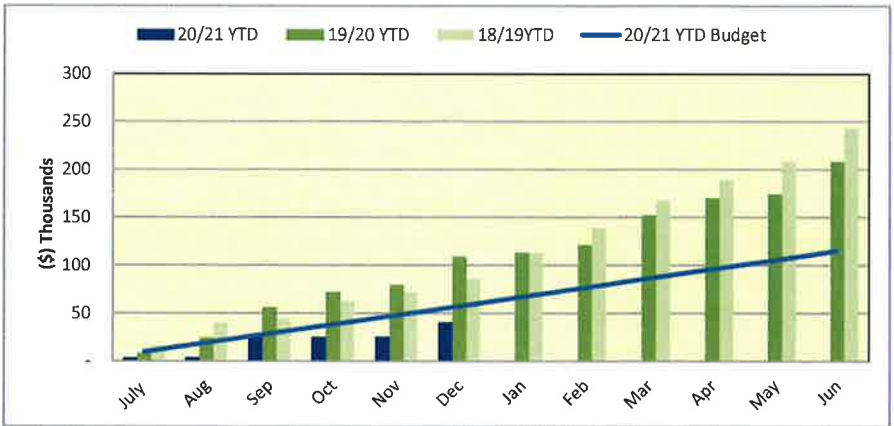


Basic property taxes represent 60% of budgeted Operating Fund revenues. Property owners pay in two installments, December 10th and April 10th. The County remits receipts as follows: 55% in December, 40% in April, and 5% in June.

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	-	4,028	-
Feb	-	8,513	-
Mar	-	30,806	-
Apr	-	17,975	-
May	-	4,061	-
Jun	-	33,642	-
Total	\$ 40,588	\$ 207,894	\$ (68,281)



LAIF balance at 12/31/20 was \$14.05M earning .63%, CalTrust was \$233K earning .15%. In the current quarter a net of \$1.6M was transferred from WEB into LAIF.

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	-	66,286	-
Feb	-	91,557	-
Mar	-	23,090	-
Apr	-	12,024	-
May	-	118,381	-
Jun	-	16,289	-
Total	\$ 503,313	\$ 873,647	\$ (42,707)

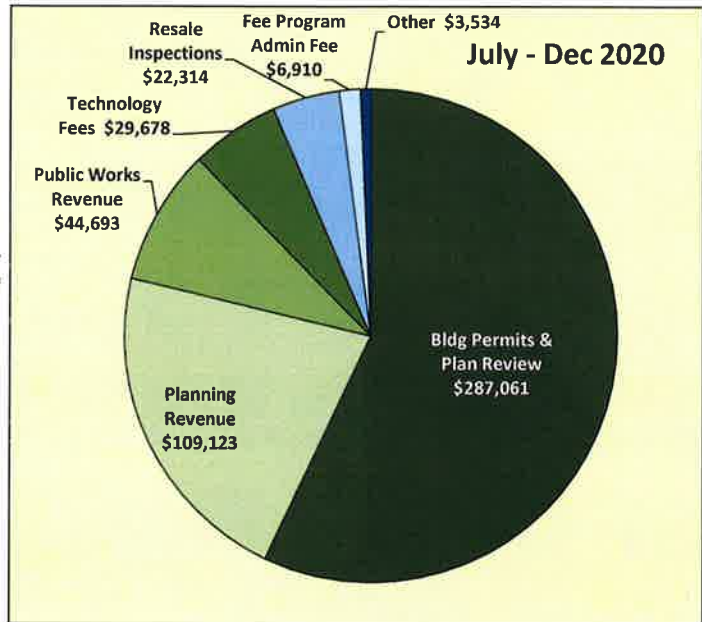


Building activity fluctuates from month to month depending upon project applications.

BUILDING, PUBLIC WORKS, AND PLANNING REVENUE

Graph #10

	20/21 July - Dec Revenues	Annual Budget	Variance
Bldg Permits & Plan Review	\$ 287,061	\$ 544,000	\$ (256,939)
Planning Revenue	109,123	115,000	(5,877)
Public Works Revenue	44,693	87,600	(42,907)
Technology Fees	29,678	80,000	(50,322)
Resale Inspections	22,314	32,000	(9,686)
Fee Program Admin Fee	6,910	19,000	(12,090)
Other	3,534	20,200	(16,666)
	<u>\$ 503,313</u>	<u>\$ 897,800</u>	<u>\$ (394,487)</u>



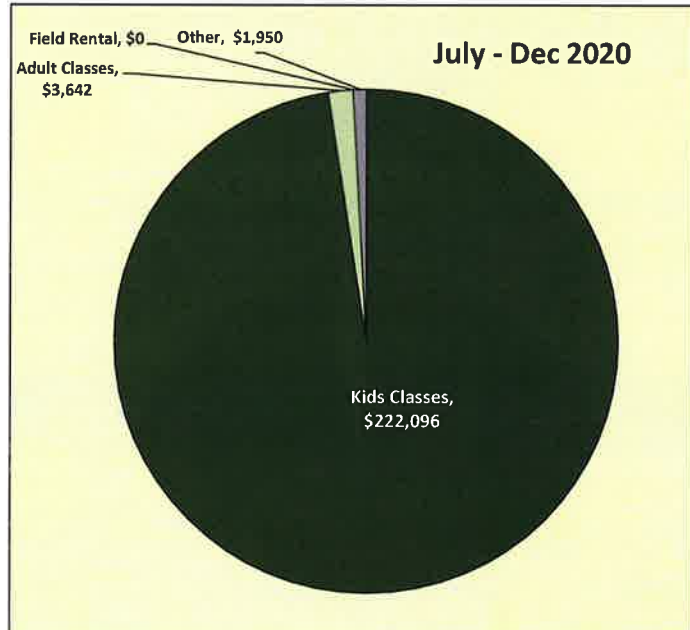
	20/21 July - Dec Revenues	19/20 July - Dec Revenues	Difference Between Yrs
Bldg Permits & Plan Review	\$ 287,061	\$ 328,766	\$ (41,705)
Planning Revenue	109,123	72,439	36,684
Public Works Revenue	44,693	33,852	10,841
Technology Fees	29,678	58,958	(29,280)
Resale Inspections	22,314	18,007	4,307
Fee Program Admin Fee	6,910	24,215	(17,305)
Other	3,534	9,781	(6,247)
	<u>\$ 503,313</u>	<u>\$ 546,018</u>	<u>\$ (42,705)</u>

Building, Public Works, and Planning activity revenue is \$43K less than last year. Building activity fluctuates throughout the year.

RECREATION REVENUES

Graph #11

	20/21 July - Dec Revenues	20/21 Annual Budget	Variance
Kids Classes	\$ 222,096	\$ 480,000	\$ (257,904)
Adult Classes	\$3,642	7,000	(3,358)
Field Rental	-	14,200	(14,200)
Other	1,950	8,100	(6,150)
	<u>227,688</u>	<u>509,300</u>	<u>(281,612)</u>
Collection Fees	(7,391)	(17,000)	9,609
	<u>220,297</u>	<u>492,300</u>	<u>(272,003)</u>



	20/21 July - Dec Revenues	19/20 July - Dec Revenues	Difference Between Yrs
Kids Classes	\$ 222,096	\$ 526,392	\$ (304,296)
Adult Classes	3,642	3,480	162
Field Rental	-	-	-
Other	1,950	14,972	(13,022)
	<u>\$ 227,688</u>	<u>\$ 544,844</u>	<u>\$ (317,156)</u>

Recreation programs are limited due to Covid-19 epidemic.