

TOWN OF ROSS
FYE 2023
6 Month Financial Report
July 1, 2022 - December 31, 2022

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, 2022

GENERAL FUND

	Operating	Facilities and Equip	Emergency	Gas Tax	Roadway	Drainage	General Plan	Total
Assets:								
Cash - WFB - Checking	64,503	920	0	109	324	720	155	66,731
Cash - WFB - Permits	942,363	0	0	0	0	0	0	942,363
Cash - WFB - Undergrou	265,715	0	0	0	0	0	0	265,715
Cash - US Bank	19,985	0	0	0	0	0	0	19,985
Cash - LAIF	4,810,442	8,454,071	1,500,000	79,413	787,161	1,404,113	377,145	17,412,345
Sec115 PensionTr PARS	70,449	0	0	0	0	0	0	70,449
Cash on Hand	300	0	0	0	0	0	0	300
Accounts Receivable,net	25,227	0	0	0	12,807	0	0	38,034
Interest Receivable	66,757	0	0	411	4,074	7,266	1,952	80,460
Note Rec-191 Lagunitas	0	248,029	0	0	0	0	0	248,029
Lease Receivables	254,891	0	0	0	0	0	0	254,891
Due from (to)	0	0	0	0	0	0	0	0
Total Assets	6,520,632	8,703,020	1,500,000	79,933	804,366	1,412,099	379,252	19,399,302
Liabilities:								
Accounts Payable	162,334	0	0	0	1,444	5,835	0	169,613
Payable to RVFD	(328)	0	0	0	0	0	0	(328)
Permit Deposits Payable	942,363	0	0	0	0	0	0	942,363
Underground Util Deposi	257,340	0	0	0	0	0	0	257,340
Prepaid Fees	28,325	0	0	0	0	0	0	28,325
Accrued Payroll & PERS	64,204	0	0	0	0	0	0	64,204
Deferred Revenue	0	0	0	0	0	0	0	0
Deferred Inflows-Leases	249,222	0	0	0	0	0	0	249,222
Deferred Inflows-Note	0	248,029	0	0	0	0	0	248,029
Total Liabilities	1,703,460	248,029	0	0	1,444	5,835	0	1,958,768
Fund Balance:								
Pension Trust Beg of Yr	70,449	0	0	0	0	0	0	70,449
MWPA Funds Beg of Yr	74,688	0	0	0	0	0	0	74,688
Fund Balance Beg of Yr	3,677,522	8,667,746	1,500,000	107,338	1,002,024	1,393,121	355,782	16,703,533
Net Change Current Yr	994,513	(212,755)	0	(27,405)	(199,102)	13,144	23,470	591,864
Total Fund Balance	4,817,172	8,454,991	1,500,000	79,933	802,922	1,406,265	379,252	17,440,534
Total Fund Balance and Liabilities	6,520,632	8,703,020	1,500,000	79,933	804,366	1,412,100	379,252	19,399,302

Town of Ross
All Funds
Statements of Revenues and Expenditures
For the Six Months Ending December 31, 2022

GENERAL FUND

	Operating	Facilities and Equip.	Emergency Fund	Gas Tax	Roadway	Drainage	Public Safety Tax	Gen Plan Update	TOTAL
Revenues									
Property Taxes	3,147,447	0	0	0	0	0	0	0	3,147,447
Sales Tax	23,968	0	0	0	0	0	0	0	23,968
Franchise Taxes	65,164	0	0	0	0	0	0	0	65,164
Other Taxes	29,921	0	0	0	0	0	0	0	29,921
Intergov. Revenue	157,156	0	0	0	0	0	0	0	157,156
Interest and Rents	240,531	0	0	823	6,967	12,077	0	3,203	263,601
Planning Revenue	148,763	0	0	0	0	0	0	0	148,763
Building Dept Revenue	339,240	0	0	0	0	0	0	0	339,240
Public Works Revenue	66,583	0	0	0	0	0	0	0	66,583
Police Revenue	17,217	0	0	0	0	0	0	0	17,217
Recreation	537,001	0	0	0	0	0	0	0	537,001
Miscellaneous	27,496	0	0	0	0	0	0	0	27,496
Other Fund Revenue	0	15,494	0	46,218	57,903	57,903	524,004	20,266	721,788
	4,800,487	15,494	0	47,041	64,870	69,980	524,004	23,469	5,545,345
Expenditures									
General Government	485,391	0	0	0	0	0	0	0	485,391
Fire	1,392,849	0	0	0	0	0	0	0	1,392,849
Police	923,340	0	0	0	0	0	0	0	923,340
Planning and Building	632,220	0	0	0	0	0	0	0	632,220
Public Works	528,171	0	0	0	0	0	0	0	528,171
Recreation	350,914	0	0	0	0	0	0	0	350,914
Capital Expenditures	17,088	0	0	0	0	0	0	0	17,088
Other Fund Expenditur	0	228,249	0	74,446	263,974	56,838	0	0	623,507
	4,329,973	228,249	0	74,446	263,974	56,838	0	0	4,953,480
Net	470,514	(212,755)	0	(27,405)	(199,104)	13,142	524,004	23,469	591,865
Pension UAL Paydown	0	0	0	0	0	0	0	0	0
Net	470,514	(212,755)	0	(27,405)	(199,104)	13,142	524,004	23,469	591,865
Other Sources									
Interfund Transfers	524,004	0	0	0	0	0	(524,004)	0	0
Total Other Sources	524,004	0	0	0	0	0	(524,004)	0	0
Net Change in Fund Balances	994,518	(212,755)	0	(27,405)	(199,104)	13,142	0	23,469	591,865

Town of Ross
General Fund
OPERATING FUND
Statement of Revenues and Expenditures
Actual and Budget
For the Six Months Ending December 31, 2022

	<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	3,003,735	3,147,447	3,131,300	16,147	5,725,000	54.98 %
Sales Tax	3,900	23,968	21,667	2,301	65,000	36.87 %
Franchise Taxes	3,028	65,164	62,750	2,414	213,000	30.59 %
Property Transfer Tax	2,750	14,267	41,667	(27,400)	100,000	14.27 %
Other Taxes	13,040	15,654	19,280	(3,626)	40,000	39.14 %
Intergovernmental Revenue	44,097	157,156	150,599	6,557	394,330	39.85 %
Interest and Rents	88,836	240,531	145,105	95,426	290,209	82.88 %
Planning Revenue	23,397	148,763	95,000	53,763	190,000	78.30 %
Building Revenue	87,502	339,240	366,550	(27,310)	733,100	46.27 %
Public Works Revenue	8,143	66,583	64,800	1,783	133,400	49.91 %
Police Revenue	264	17,217	21,500	(4,283)	53,674	32.08 %
Recreation Revenue	10,437	537,001	539,767	(2,766)	765,500	70.15 %
Miscellaneous	2,455	27,496	2,500	24,996	5,000	549.92 %
Total Revenue	3,291,584	4,800,487	4,662,485	138,002	8,708,213	55.13 %
EXPENDITURES						
General Government						
Wages	60,110	221,559	273,918	(52,359)	534,333	41.46 %
Employee Benefits	9,152	70,350	100,806	(30,456)	183,299	38.38 %
Outside Services	25,581	107,500	197,690	(90,190)	420,380	25.57 %
Memberships and Organizations	2,888	12,926	15,329	(2,403)	39,873	32.42 %
Insurance	0	13,588	11,288	2,300	11,288	120.38 %
Other	3,285	59,468	61,850	(2,382)	99,200	59.95 %
	101,016	485,391	660,881	(175,490)	1,288,373	37.67 %
Fire Department						
PERS - Employer Share - UAL	0	144,269	144,269	0	144,269	100.00 %
OPEB - Retiree Health - Fire	(899)	0	0	0	0	0.00 %
Ross Valley Fire Department	188,914	1,216,446	1,232,965	(16,519)	2,382,965	51.05 %
Fire Inspect Program & Coord.	0	0	0	0	0	0.00 %
Fire Station Misc Repairs	0	0	5,000	(5,000)	10,000	0.00 %
Wildfire Prevention Program	0	2,601	2,601	0	112,786	2.31 %
Insurance	0	22,918	22,576	342	22,576	101.51 %
Facilities Rental - Fire	1,104	6,615	6,500	115	13,000	50.88 %
	189,119	1,392,849	1,413,911	(21,062)	2,685,596	51.86 %
Police Department						
Wages	86,662	434,913	537,388	(102,475)	1,074,778	40.47 %
Employee Benefits	19,065	316,633	407,782	(91,149)	671,302	47.17 %
Outside Services	77	93,812	93,297	515	97,672	96.05 %
Memberships and Organizations	0	200	600	(400)	1,200	16.67 %
Maintenance and Repairs	909	8,186	22,650	(14,464)	45,300	18.07 %
Vehicles	0	8,170	12,500	(4,330)	25,000	32.68 %
Insurance	0	22,918	22,576	342	22,576	101.51 %
Other	6,997	38,508	51,300	(12,792)	105,100	36.64 %
	113,710	923,340	1,148,093	(224,753)	2,042,928	45.20 %
Planning and Building Department						
Wages	43,177	201,722	233,922	(32,200)	467,846	43.12 %
Employee Benefits	13,619	89,938	99,292	(9,354)	180,274	49.89 %
Outside Services	78,353	292,060	252,096	39,964	423,000	69.04 %
Memberships and Organizations	0	1,495	7,750	(6,255)	15,500	9.65 %
Vehicle	0	0	500	(500)	1,000	0.00 %
Insurance	0	11,459	11,288	171	11,288	101.51 %
Other	803	35,546	39,871	(4,325)	46,321	76.74 %
	135,952	632,220	644,719	(12,499)	1,145,229	55.20 %

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, 2022

	<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	32,983	172,829	171,513	1,316	343,026	50.38 %
Employee Benefits	7,949	104,741	105,852	(1,111)	175,079	59.82 %
Outside Services	4,130	38,920	39,085	(165)	78,171	49.79 %
Memberships and Organizations	0	26,429	29,504	(3,075)	42,510	62.17 %
Building and Land Maintenance	23,086	103,154	87,731	15,423	175,462	58.79 %
Street Maintenance	4,253	40,773	51,000	(10,227)	102,000	39.97 %
Tree Maintenance	0	1,725	13,750	(12,025)	27,500	6.27 %
Vehicles	124	2,241	4,250	(2,009)	8,500	26.36 %
Insurance	0	22,918	22,576	342	22,576	101.51 %
Other	969	14,441	17,455	(3,014)	26,555	54.38 %
	73,494	528,171	542,716	(14,545)	1,001,379	52.74 %
Recreation Department						
Wages	19,806	120,057	152,138	(32,081)	353,271	33.98 %
Employee Benefits	2,917	23,776	29,415	(5,639)	58,826	40.42 %
Outside Services	10,370	137,203	143,251	(6,048)	245,500	55.89 %
Memberships & Orgainzations	0	0	1,000	(1,000)	2,000	0.00 %
Rent	0	2,535	7,500	(4,965)	22,500	11.27 %
Maintenance and Repairs	320	3,469	2,500	969	5,000	69.38 %
Insurance	0	22,917	22,576	341	22,576	101.51 %
Program Expense	2,859	9,903	7,500	2,403	15,000	66.02 %
Other	415	21,054	28,076	(7,022)	43,150	48.79 %
Ross School Capital Lease Payment	0	10,000	10,000	0	10,000	100.00 %
	36,687	350,914	403,956	(53,042)	777,823	45.11 %
Capital and One Time Expenditures						
Furniture	0	0	0	0	5,000	0.00 %
Laurel Grove Right-of-Way	0	0	0	0	75,000	0.00 %
Police Equip - see donation	0	0	0	0	8,174	0.00 %
Sculpture/Monument Restoration	0	0	0	0	2,450	0.00 %
Technology Equipment	0	6,686	7,137	(451)	34,000	19.66 %
Workspace for Analyst	0	0	0	0	15,000	0.00 %
CalRecycle SB1383 Expenditures	0	0	0	0	20,000	0.00 %
Zero Waste Grant Expenditures	0	10,402	10,403	(1)	10,900	95.43 %
	0	17,088	17,540	(452)	170,524	10.02 %
Tota Expenditures	649,978	4,329,973	4,831,816	(501,843)	9,111,852	47.52 %
Net before below items	2,641,606	470,514	(169,331)	639,845	(403,639)	(116.57) %
Xfer from Public Safety Tax Fn	524,004	524,004	524,003	1	953,342	54.96 %
Net before below items	3,165,610	994,518	354,672	639,846	549,703	180.92 %
Pension UAL Optional Payment	0	0	0	0	(200,000)	0.00 %
Xfer to Facilities & Equip Fnd	0	0	0	0	(500,000)	0.00 %
Xfer from Gen Plan Update Fund	0	0	0	0	156,000	0.00 %
Net Change in Fund Balance	3,165,610	994,518	354,672	639,846	\$ 5,703	17,438.51 %

FOR MANAGEMENT USE ONLY.

Town of Ross
General Fund
Statements of Revenues and Expenditures
For the Six Months Ending December 31, 2022

<u>REVENUE</u>	FACILITIES & EQUIPMENT	EMERGENCY		
	YTD <u>Actual</u>	Budget <u>For Year</u>	YTD <u>Actual</u>	Budget <u>For Year</u>
5311-66 Construction Penalties	15,494	25,000	0	0
5291-66 Prop 68 Parks Grant	0	140,000	0	0
Total Revenue	<u>15,494</u>	<u>165,000</u>	<u>0</u>	<u>0</u>
 <u>EXPENDITURES</u>				
9126-66 ADA Transition Plan	0	25,000	0	0
9095-66 Allen Park Tennis Courts	0	10,000	0	0
9198-66 Bald Hill Acquisition Contrib	0	200,000	0	0
9062-66 Natalie Coffin Greene Park	0	20,000	0	0
9199-66 Public Safety Building	0	25,000	0	0
9188-66 Ross Common Restoration	203,720	375,000	0	0
9177-66 Toilet Enclosures - Parks	3,800	0	0	0
9185-66 Town Facilities Master Plan	14,755	168,000	0	0
9189-66 Town Hall Improvements	5,974	25,000	0	0
Total Expenditures	<u>228,249</u>	<u>848,000</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(212,755)</u>	<u>(683,000)</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, 2022

REVENUE	GAS TAX		ROADWAY		DRAINAGE	
	YTD Actual	Budget For Year	YTD Actual	Budget For Year	YTD Actual	Budget For Year
5120-51 State Gas Tax Revenue	29,022	80,000	0	0	0	0
5127-51 Road Maint & Rehab Acct RMRA	17,196	58,000	0	0	0	0
5115-45 Road Impact Fees	0	0	57,903	150,000	0	0
5504-45 TAM Local Roads Meas AA 2.1	0	0	0	73,400	0	0
5505-45 TAM B-Element 1.1	0	0	0	23,600	0	0
5501-45 TAM Safe Pathways Meas AA 2.2	0	0	0	257,000	0	0
5512-45 MTC Safe Pathways - L Grove	0	0	0	75,000	0	0
5115-65 Drainage Impact Fee	0	0	0	0	57,903	150,000
Interest Income	823	500	6,967	2,000	12,077	2,500
Total Revenue	47,041	138,500	64,870	581,000	69,980	152,500
EXPENDITURES						
9002-51 Road Repair/Improvements	16,446	80,000	0	0	0	0
9003-51 Road Maint & Rehab RMRA	58,000	58,000	0	0	0	0
9125-45 ADA Improvements	0	0	0	25,000	0	0
9040-45 Road Improvements	0	0	220,517	188,000	0	0
9075-45 TAM Safe Pathways Meas AA 2.2	0	0	27,123	400,000	0	0
9123-45 MTC Safe Pathways - Laurel Gr	0	0	16,334	75,000	0	0
9205-65 Bolinas Avenue Drainage Improv	0	0	0	0	10,645	150,000
9007-65 Drainage Improvements	0	0	0	0	30,840	50,000
9200-65 Storm Drain Master Plan	0	0	0	0	13,943	100,000
9064-65 Winship Bridge Replacement	0	0	0	0	1,410	350,000
Total Expenditures	74,446	138,000	263,974	688,000	56,838	650,000
Excess (Deficiency) of Revenue Over Expenditures	(27,405)	500	(199,104)	(107,000)	13,142	(497,500)

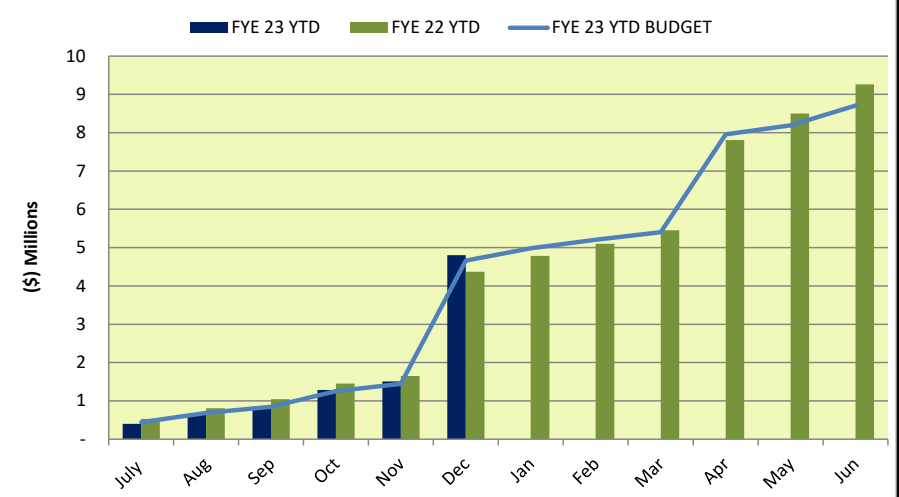
Town of Ross
SPECIAL REVENUE FUNDS
 Statements of Revenues and Expenditures
 For the Six Months Ending December 31, 2022

	PUBLIC SAFETY TAX FUND		GEN PLAN UPDATE	
	YTD Actual	Budget For Year	YTD Actual	Budget For Year
REVENUE				
5020-40 Public Safety Tax	524,004	953,342	0	0
5135-73 General Plan Impact Fees	0	0	20,266	60,000
Interest Income	0	0	3,203	500
Total Revenue	524,004	953,342	23,469	60,500
EXPENDITURES				
Total Expenditures	0	0	0	0
Excess (Deficiency) of Revenue Over Expend.	524,004	953,342	23,469	60,500

OPERATING FUND REVENUE vs BUDGET

Graph #1

	FYE 23 Actual	FYE 23 Budget	Variance
July	\$ 402,861	\$ 442,244	\$ (39,383)
Aug	262,207	242,103	20,104
Sep	178,352	160,307	18,045
Oct	439,039	410,831	28,208
Nov	226,444	190,871	35,573
Dec	3,291,584	3,216,129	75,455
Jan	-	317,866	-
Feb	-	223,942	-
Mar	-	199,659	-
Apr	-	2,550,269	-
May	-	239,953	-
Jun	-	514,039	-
Total	\$ 4,800,487	\$ 8,708,213	\$ 138,002

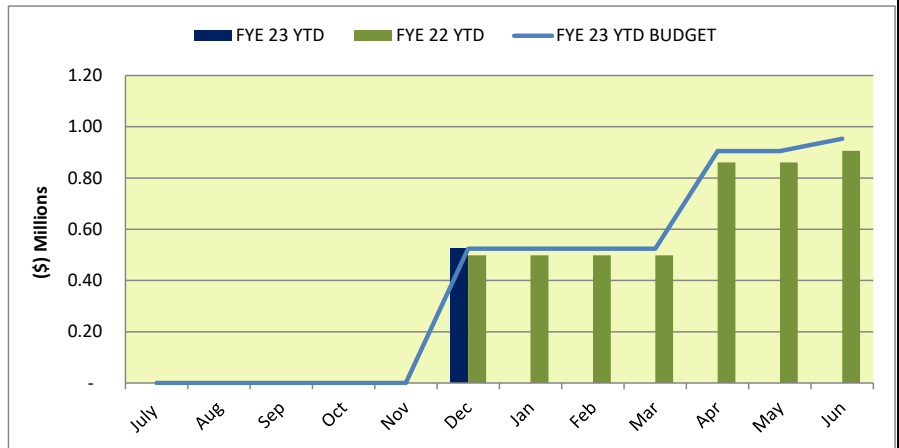


Revenues are over budget by \$138K. Interest revenue is over budget \$95K.

PUBLIC SAFETY TAX FUND REVENUE vs BUDGET

Graph #2

	FYE 23 Actual	FYE 23 Budget	Variance
July	\$ -	\$ -	\$ -
Aug	-	-	-
Sep	-	-	-
Oct	-	-	-
Nov	-	-	-
Dec	524,004	524,003	1
Jan	-	-	-
Feb	-	-	-
Mar	-	-	-
Apr	-	381,588	-
May	-	-	-
Jun	-	47,751	-
Total	\$ 524,004	\$ 953,342	\$ 1

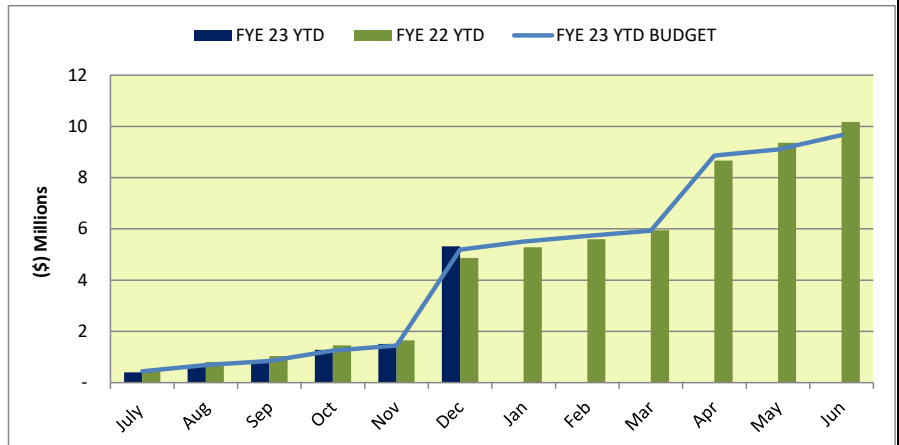


The Public Safety parcel tax is budgeted at \$1,141 per parcel for 837 parcels less a collection fee of \$1,675.

OPERATING FUND & PUBLIC SAFETY TAX FUND REVENUES COMBINED vs BUDGET

Graph #3

	FYE 23 Actual	FYE 23 Budget	Variance
July	402,861	442,244	(39,383)
Aug	262,207	242,103	20,104
Sep	178,352	160,307	18,045
Oct	439,039	410,831	28,208
Nov	226,444	190,871	35,573
Dec	3,815,588	3,740,132	75,456
Jan	-	317,866	-
Feb	-	223,942	-
Mar	-	199,659	-
Apr	-	2,931,857	-
May	-	239,953	-
Jun	-	561,790	-
Total	\$ 5,324,491	\$ 9,661,555	\$ 138,003

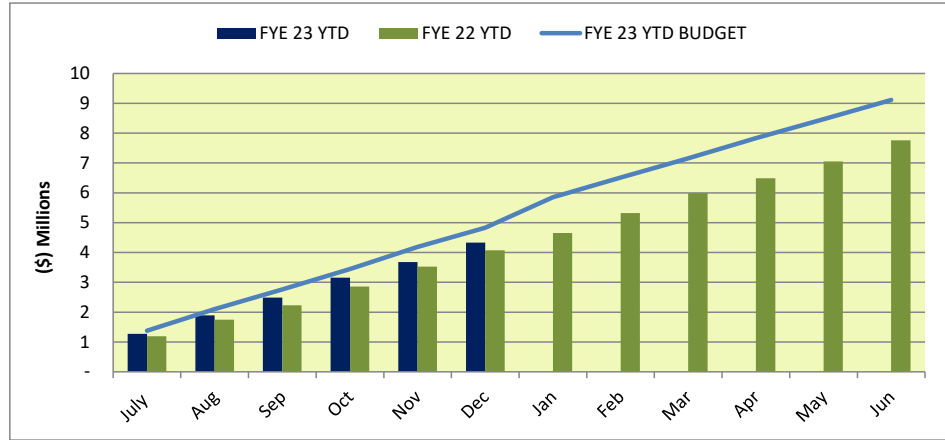


This graph combines revenue from the Operating Fund and Public Safety Tax Fund.

OPERATING FUND EXPENDITURES vs BUDGET (excluding optional pension payment)

Graph #4

	FYE 23 Actual	FYE 23 Budget	Variance
July	\$ 1,270,517	\$ 1,377,286	\$ (106,769)
Aug	620,819	722,389	(101,570)
Sep	597,203	659,815	(62,612)
Oct	663,677	686,507	(22,830)
Nov	527,779	737,390	(209,611)
Dec	649,978	648,429	1,549
Jan	-	1,022,111	-
Feb	-	657,095	-
Mar	-	642,099	-
Apr	-	674,545	-
May	-	642,097	-
Jun	-	642,089	-
Total	\$ 4,329,973	\$ 9,111,852	\$ (501,843)

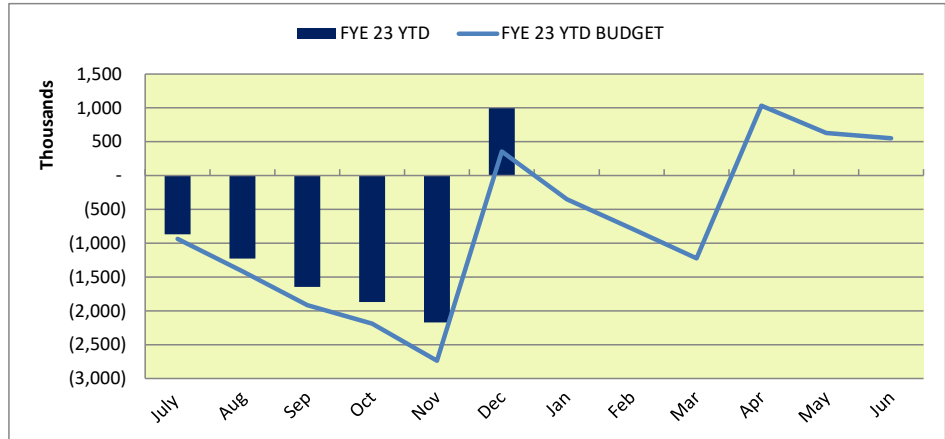


Expenditures are under budget \$502K.

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

Graph #5

	FYE 23 Actual	FYE 23 Budget	Variance
July	\$ (867,656)	\$ (935,042)	\$ 67,386
Aug	(358,612)	(480,286)	121,674
Sep	(418,851)	(499,508)	80,657
Oct	(224,638)	(275,676)	51,038
Nov	(301,335)	(546,519)	245,184
Dec	3,165,610	3,091,703	73,907
Jan	-	(704,245)	-
Feb	-	(433,153)	-
Mar	-	(442,440)	-
Apr	-	2,257,312	-
May	-	(402,144)	-
Jun	-	(80,299)	-
Total	\$ 994,518	\$ 549,703	\$ 639,846

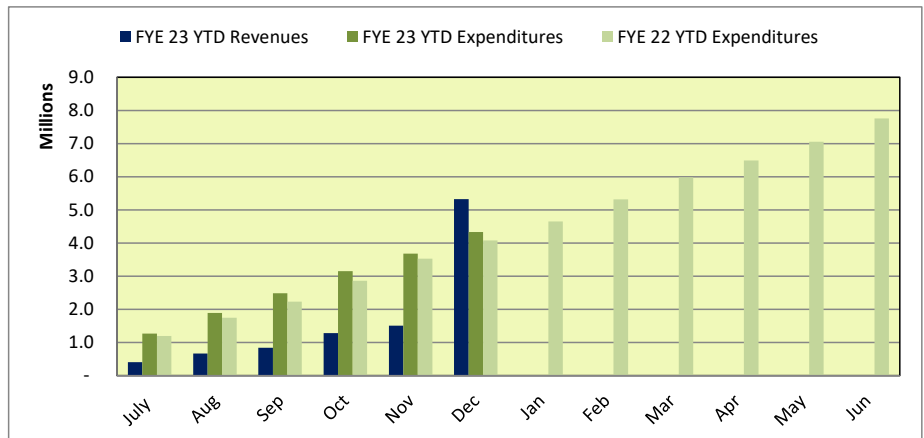


Operating and Public Safety Tax revenues are \$138K over budget and expenditures are \$502K under budget resulting in a \$640K positive variance.

OPERATING and PUBLIC SAFETY TAX REVENUES vs EXPENDITURES

Graph #6

	FYE 23 Actual Revenues	FYE 23 Actual Expenditures	Net
July	\$ 402,861	\$ 1,270,517	\$ (867,656)
Aug	262,207	620,819	(358,612)
Sep	178,352	597,203	(418,851)
Oct	439,039	663,677	(224,638)
Nov	226,444	527,779	(301,335)
Dec	3,815,588	649,978	3,165,610
Jan	-	-	-
Feb	-	-	-
Mar	-	-	-
Apr	-	-	-
May	-	-	-
Jun	-	-	-
Total	\$ 5,324,491	\$ 4,329,973	\$ 994,518

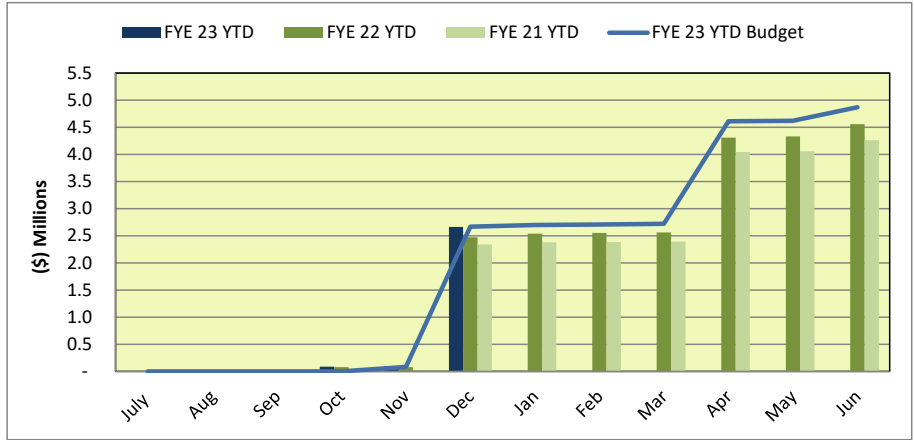


Operating expenditures exceed revenues by \$995K.

BASIC PROPERTY TAXES (A/n 5010)

Graph #7

	FYE 23 Actual	FYE 22 Actual	Difference Between Yrs
July	\$ -	\$ -	\$ -
Aug	633	409	224
Sep	1,726	816	910
Oct	83,147	75,637	7,510
Nov	9,405	338	9,067
Dec	2,570,357	2,395,628	174,729
Jan	-	68,710	-
Feb	-	10,033	-
Mar	-	11,989	-
Apr	-	1,747,583	-
May	-	22,949	-
Jun	-	224,159	-
Total	\$ 2,665,268	\$ 4,558,251	\$ 192,440

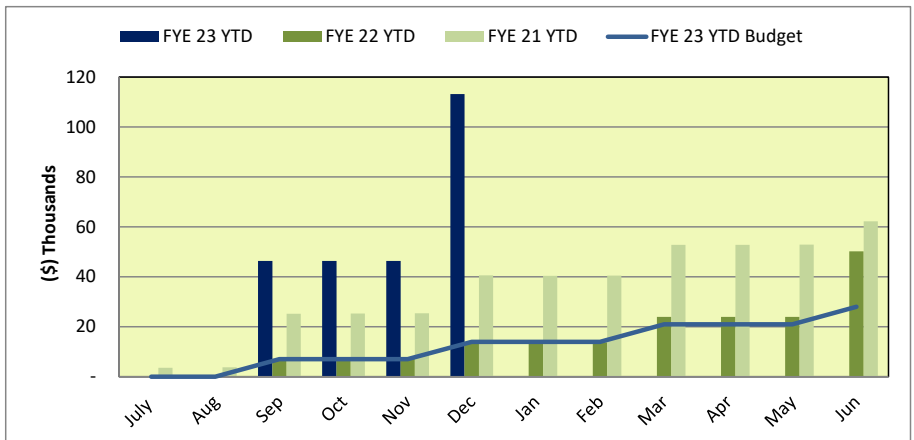


Basic property taxes represent 60% of budgeted Operating Fund revenues. Property owners pay in two installments, December 10th and April 10th. The County remits receipts as follows: 55% in December, 40% in April, and 5% in June.

INVESTMENT INCOME FROM LAIF and WELLS FARGO - Operating Fund

Graph #8

	FYE 23 Actual	FYE 22 Actual	Difference Between Yrs
July	\$ 7	\$ 9	\$ (2)
Aug	7	7	-
Sep	46,323	7,097	39,226
Oct	6	5	1
Nov	27	4	23
Dec	66,852	6,620	60,232
Jan	-	9	-
Feb	-	7	-
Mar	-	10,218	-
Apr	-	9	-
May	-	8	-
Jun	-	26,244	-
Total	\$ 113,222	\$ 50,237	\$ 99,480

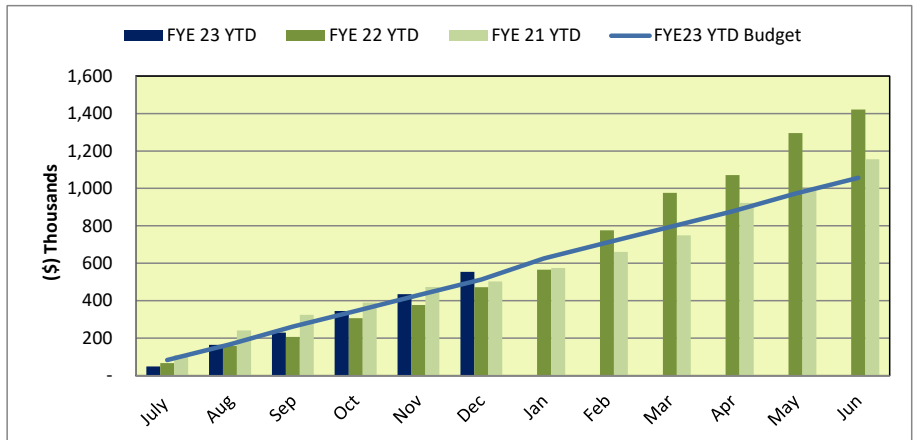


LAIF balance at 12/31/22 was \$17.4M earning 2.07%. In the current quarter a net of \$1.7M was transferred from WFB into LAIF.

BUILDING, PUBLIC WORKS, AND PLANNING REVENUES

Graph #9

	FYE 23 Actual	FYE 22 Actual	Difference Between Yrs
July	\$ 49,398	\$ 67,444	\$ (18,046)
Aug	114,902	91,845	23,057
Sep	65,366	47,989	17,377
Oct	115,827	99,089	16,738
Nov	90,051	71,085	18,966
Dec	119,042	95,011	24,031
Jan	-	93,014	-
Feb	-	210,725	-
Mar	-	199,825	-
Apr	-	95,357	-
May	-	224,102	-
Jun	-	126,003	-
Total	\$ 554,586	\$ 1,421,489	\$ 82,123

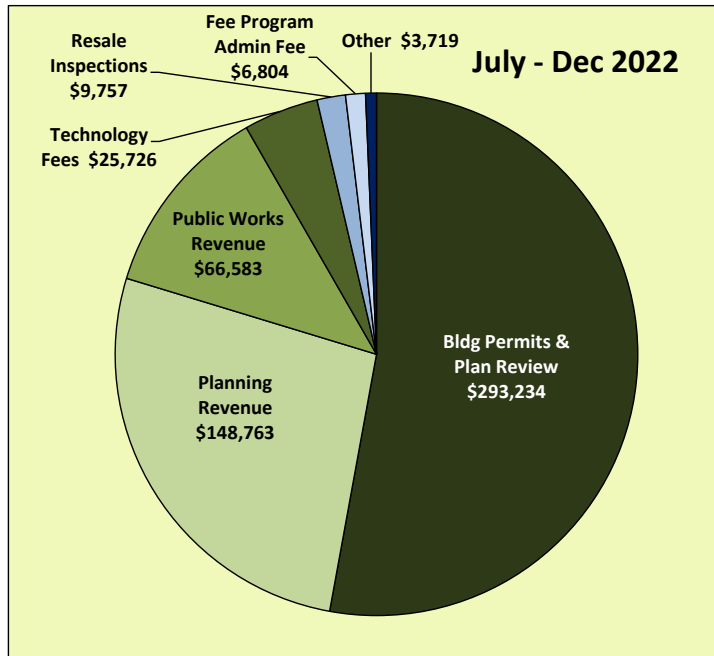


Building activity fluctuates from month to month depending upon project applications.

BUILDING, PUBLIC WORKS, AND PLANNING REVENUE

Graph #10

	FYE 23 July - Dec Revenues	FYE 23 Annual Budget	Variance
Bldg Permits & Plan Review	\$ 293,234	\$ 608,000	\$ (314,766)
Planning Revenue	148,763	190,000	(41,237)
Public Works Revenue	66,583	133,400	(66,817)
Technology Fees	25,726	70,000	(44,274)
Resale Inspections	9,757	30,000	(20,243)
Fee Program Admin Fee	6,804	15,000	(8,196)
Other	3,719	10,100	(6,381)
	<u>\$ 554,586</u>	<u>\$ 1,056,500</u>	<u>\$ (501,914)</u>



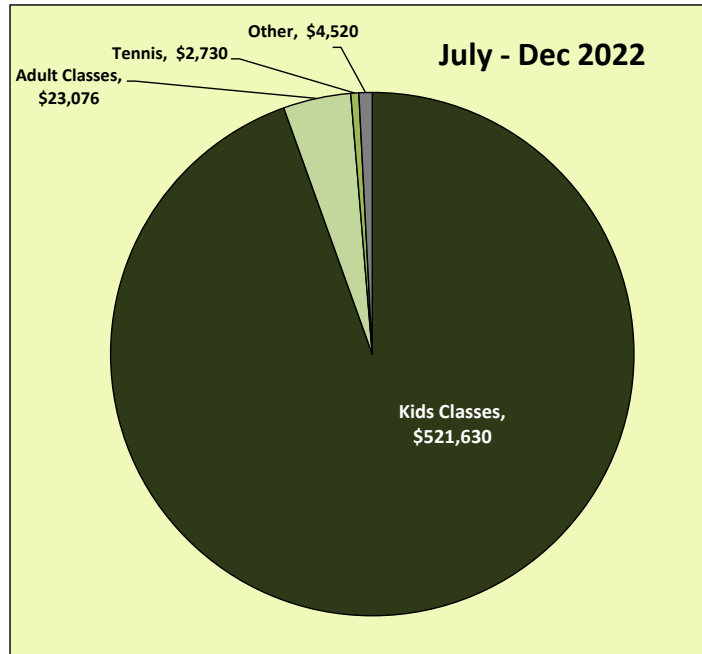
	FYE 23 July - Dec Revenues	FYE 22 July - Dec Revenues	Difference Between Yrs
Bldg Permits & Plan Review	\$ 293,234	\$ 248,167	\$ 45,067
Planning Revenue	148,763	128,136	20,627
Public Works Revenue	66,583	46,138	20,445
Technology Fees	25,726	25,533	193
Resale Inspections	9,757	11,211	(1,454)
Fee Program Admin Fee	6,804	5,455	1,349
Other	3,719	7,889	(4,171)
	<u>\$ 554,586</u>	<u>\$ 472,529</u>	<u>\$ 82,056</u>

Building, Public Works, and Planning activity revenue is \$82K more than last year. Building activity fluctuates throughout the year.

RECREATION REVENUES

Graph #11

	FYE 23 July - Dec Revenues	FYE 23 Annual Budget	Variance
Kids Classes	\$ 521,630	\$ 750,000	\$ (228,370)
Adult Classes	23,076	22,000	1,076
Tennis	2,730	5,000	(2,270)
Other (field rent & spec events)	4,520	13,000	(8,480)
	<u>551,956</u>	<u>790,000</u>	<u>(238,044)</u>
Collection Fees	(14,955)	(24,500)	9,545
	<u>\$ 537,001</u>	<u>765,500</u>	<u>(228,499)</u>



	FYE 23 July - Dec Revenues	FYE 22 July - Dec Revenues	Difference Between Yrs
Kids Classes	\$ 521,630	\$ 494,310	\$ 27,320
Adult Classes	23,076	13,405	9,671
Tennis	2,730	12,277	(9,547)
Other (tennis & special events)	4,520	5,748	(1,228)
	<u>\$ 551,956</u>	<u>\$ 525,740</u>	<u>\$ 26,216</u>

Recreation programs are \$26K higher than last year.