

TOWN OF ROSS  
FYE 2023  
9 Month Financial Report  
July 1, 2022 - March 31, 2023

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Town of Ross  
All Funds  
Balance Sheets  
March 31, 2023

**GENERAL FUND**

	Operating	Facilities and Equip	Emergency	Gas Tax	Roadway	Drainage	General Plan	Total
<b>Assets:</b>								
Cash - WFB - Checking	(495,201)	673	0	225	479	757	915	(492,152)
Cash - WFB - Permits	781,131	0	0	0	0	0	0	781,131
Cash - WFB - Undergrou	254,840	0	0	0	0	0	0	254,840
Cash - US Bank	302,923	0	0	0	0	0	0	302,923
Cash - LAIF	4,219,199	8,214,071	1,500,000	94,824	807,234	1,375,379	382,096	16,592,803
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	11,037	0	0	0	12,807	0	0	23,844
Interest Receivable	97,442	0	0	650	5,509	9,421	2,638	115,660
Note Rec-191 Lagunitas	0	231,067	0	0	0	0	0	231,067
Lease Receivables	254,891	0	0	0	0	0	0	254,891
Due from (to)	0	0	0	0	0	0	0	0
<b>Total Assets</b>	<b><u>5,497,011</u></b>	<b><u>8,445,811</u></b>	<b><u>1,500,000</u></b>	<b><u>95,699</u></b>	<b><u>826,029</u></b>	<b><u>1,385,557</u></b>	<b><u>385,649</u></b>	<b><u>18,135,756</u></b>
<b>Liabilities:</b>								
Accounts Payable	102,001	8,558	0	0	6,951	18,009	0	135,519
Payable to RVFD	0	0	0	0	0	0	0	0
Permit Deposits Payable	781,131	0	0	0	0	0	0	781,131
Underground Util Deposi	250,971	0	0	0	0	0	0	250,971
Prepaid Fees	28,325	0	0	0	0	0	0	28,325
Accrued Payroll & PERS	101,752	0	0	0	0	0	0	101,752
Deferred Revenue	69,685	0	0	0	0	0	0	69,685
Deferred Inflows-Leases	249,222	0	0	0	0	0	0	249,222
Deferred Inflows-Note	0	231,067	0	0	0	0	0	231,067
<b>Total Liabilities</b>	<b><u>1,583,087</u></b>	<b><u>239,625</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>6,951</u></b>	<b><u>18,009</u></b>	<b><u>0</u></b>	<b><u>1,847,672</u></b>
<b>Fund Balance:</b>								
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	91,265	(461,560)	0	(11,639)	(182,946)	(25,573)	29,868	(560,586)
<b>Total Fund Balance</b>	<b><u>3,913,924</u></b>	<b><u>8,206,186</u></b>	<b><u>1,500,000</u></b>	<b><u>95,699</u></b>	<b><u>819,078</u></b>	<b><u>1,367,548</u></b>	<b><u>385,650</u></b>	<b><u>16,288,084</u></b>
<b>Total Fund Balance and Liabilities</b>	<b><u>5,497,011</u></b>	<b><u>8,445,811</u></b>	<b><u>1,500,000</u></b>	<b><u>95,699</u></b>	<b><u>826,029</u></b>	<b><u>1,385,557</u></b>	<b><u>385,650</u></b>	<b><u>18,135,756</u></b>

Town of Ross  
All Funds  
Statements of Revenues and Expenditures  
For the Nine Months Ending March 31, 2023

**GENERAL FUND**

	Operating	Facilities and Equip.	Emergency Fund	Gas Tax	Roadway	Drainage	Public Safety Tax	Gen Plan Update	TOTAL
<b>Revenues</b>									
Property Taxes	3,265,163	0	0	0	0	0	0	0	3,265,163
Sales Tax	35,703	0	0	0	0	0	0	0	35,703
Franchise Taxes	110,086	0	0	0	0	0	0	0	110,086
Other Taxes	56,879	0	0	0	0	0	0	0	56,879
Intergov. Revenue	313,052	0	0	0	0	0	0	0	313,052
Interest and Rents	405,866	0	0	1,472	12,476	21,498	0	5,841	447,153
Planning Revenue	259,561	0	0	0	0	0	0	0	259,561
Building Dept Revenue	444,823	0	0	0	0	0	0	0	444,823
Public Works Revenue	99,523	0	0	0	0	0	0	0	99,523
Police Revenue	49,960	0	0	0	0	0	0	0	49,960
Recreation	750,303	0	0	0	0	0	0	0	750,303
Miscellaneous	30,823	0	0	0	0	0	0	0	30,823
Other Fund Revenue	0	45,994	0	75,035	68,645	68,645	524,004	24,026	806,349
	<u>5,821,742</u>	<u>45,994</u>	<u>0</u>	<u>76,507</u>	<u>81,121</u>	<u>90,143</u>	<u>524,004</u>	<u>29,867</u>	<u>6,669,378</u>
<b>Expenditures</b>									
General Government	772,618	0	0	0	0	0	0	0	772,618
Fire	1,966,013	0	0	0	0	0	0	0	1,966,013
Police	1,348,628	0	0	0	0	0	0	0	1,348,628
Planning and Building	839,732	0	0	0	0	0	0	0	839,732
Public Works	776,417	0	0	0	0	0	0	0	776,417
Recreation	520,396	0	0	0	0	0	0	0	520,396
Capital Expenditures	30,671	0	0	0	0	0	0	0	30,671
Other Fund Expenditur	0	507,554	0	88,146	264,066	115,715	0	0	975,481
	<u>6,254,475</u>	<u>507,554</u>	<u>0</u>	<u>88,146</u>	<u>264,066</u>	<u>115,715</u>	<u>0</u>	<u>0</u>	<u>7,229,956</u>
<b>Net</b>	<u>(432,733)</u>	<u>(461,560)</u>	<u>0</u>	<u>(11,639)</u>	<u>(182,945)</u>	<u>(25,572)</u>	<u>524,004</u>	<u>29,867</u>	<u>(560,578)</u>
Pension UAL Paydown	0	0	0	0	0	0	0	0	0
<b>Net</b>	<u>(432,733)</u>	<u>(461,560)</u>	<u>0</u>	<u>(11,639)</u>	<u>(182,945)</u>	<u>(25,572)</u>	<u>524,004</u>	<u>29,867</u>	<u>(560,578)</u>
<b>Other Sources</b>									
Interfund Transfers	524,004	0	0	0	0	0	(524,004)	0	0
<b>Total Other Sources</b>	<u>524,004</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(524,004)</u>	<u>0</u>	<u>0</u>
<b>Net Change in Fund Balances</b>	<u>91,271</u>	<u>(461,560)</u>	<u>0</u>	<u>(11,639)</u>	<u>(182,945)</u>	<u>(25,572)</u>	<u>0</u>	<u>29,867</u>	<u>(560,578)</u>

Town of Ross  
General Fund  
**OPERATING FUND**  
Statement of Revenues and Expenditures  
Actual and Budget  
For the Nine Months Ending March 31, 2023

	<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	21,278	3,265,163	3,209,550	55,613	5,725,000	57.03 %
Sales Tax	4,048	35,703	37,917	(2,214)	65,000	54.93 %
Franchise Taxes	3,153	110,086	107,000	3,086	213,000	51.68 %
Property Transfer Tax	4,249	21,981	66,667	(44,686)	100,000	21.98 %
Other Taxes	2,748	34,898	35,000	(102)	40,000	87.25 %
Intergovernmental Revenue	36,423	313,052	300,861	12,191	394,330	79.39 %
Interest and Rents	121,224	405,866	217,656	188,210	290,209	139.85 %
Planning Revenue	45,245	259,561	142,500	117,061	190,000	136.61 %
Building Revenue	41,866	444,823	549,825	(105,002)	733,100	60.68 %
Public Works Revenue	9,194	99,523	96,375	3,148	133,400	74.60 %
Police Revenue	9,887	49,960	32,875	17,085	53,674	93.08 %
Recreation Revenue	20,910	750,303	758,617	(8,314)	765,500	98.01 %
Miscellaneous	1,688	30,823	3,750	27,073	5,000	616.46 %
<b>Total Revenue</b>	<b>321,913</b>	<b>5,821,742</b>	<b>5,558,593</b>	<b>263,149</b>	<b>8,708,213</b>	<b>66.85 %</b>
<b>EXPENDITURES</b>						
General Government						
Wages	34,751	320,205	404,126	(83,921)	534,333	59.93 %
Employee Benefits	7,747	101,079	142,053	(40,974)	183,299	55.14 %
Outside Services	33,478	236,440	322,036	(85,596)	420,380	56.24 %
Memberships and Organizations	1,626	20,881	25,427	(4,546)	39,873	52.37 %
Insurance	495	14,448	11,288	3,160	11,288	127.99 %
Other	10,524	79,565	82,525	(2,960)	99,200	80.21 %
	<b>88,621</b>	<b>772,618</b>	<b>987,455</b>	<b>(214,837)</b>	<b>1,288,373</b>	<b>59.97 %</b>
Fire Department						
PERS - Employer Share - UAL	0	144,269	144,269	0	144,269	100.00 %
OPEB - Retiree Health - Fire	(921)	0	0	0	0	0.00 %
Ross Valley Fire Department	188,914	1,783,187	1,807,965	(24,778)	2,382,965	74.83 %
Fire Inspect Program & Coord.	0	0	0	0	0	0.00 %
Fire Station Misc Repairs	0	0	7,500	(7,500)	10,000	0.00 %
Wildfire Prevention Program	2,455	5,056	2,601	2,455	112,786	4.48 %
Insurance	0	22,918	22,576	342	22,576	101.51 %
Facilities Rental - Fire	1,323	10,583	9,750	833	13,000	81.41 %
	<b>191,771</b>	<b>1,966,013</b>	<b>1,994,661</b>	<b>(28,648)</b>	<b>2,685,596</b>	<b>73.21 %</b>
Police Department						
Wages	84,122	684,788	806,085	(121,297)	1,074,778	63.71 %
Employee Benefits	29,133	414,703	539,543	(124,840)	671,302	61.78 %
Outside Services	19,170	129,442	97,335	32,107	97,672	132.53 %
Memberships and Organizations	0	816	900	(84)	1,200	68.00 %
Maintenance and Repairs	2,809	16,502	33,975	(17,473)	45,300	36.43 %
Vehicles	1,096	13,738	18,750	(5,012)	25,000	54.95 %
Insurance	0	22,918	22,576	342	22,576	101.51 %
Other	13,091	65,721	75,700	(9,979)	105,100	62.53 %
	<b>149,421</b>	<b>1,348,628</b>	<b>1,594,864</b>	<b>(246,236)</b>	<b>2,042,928</b>	<b>66.01 %</b>
Planning and Building Department						
Wages	39,723	313,982	350,884	(36,902)	467,846	67.11 %
Employee Benefits	12,337	130,336	139,782	(9,446)	180,274	72.30 %
Outside Services	16,834	340,545	287,596	52,949	423,000	80.51 %
Memberships and Organizations	210	1,705	11,625	(9,920)	15,500	11.00 %
Vehicle	517	517	750	(233)	1,000	51.70 %
Insurance	0	11,459	11,288	171	11,288	101.51 %
Other	4,756	41,188	43,096	(1,908)	46,321	88.92 %
	<b>74,377</b>	<b>839,732</b>	<b>845,021</b>	<b>(5,289)</b>	<b>1,145,229</b>	<b>73.32 %</b>

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, 2023

	<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	30,344	258,584	257,269	1,315	343,026	75.38 %
Employee Benefits	8,631	139,965	140,467	(502)	175,079	79.94 %
Outside Services	1,770	64,726	68,671	(3,945)	78,171	82.80 %
Memberships and Organizations	585	38,470	41,635	(3,165)	42,510	90.50 %
Building and Land Maintenance	13,777	148,874	131,597	17,277	175,462	84.85 %
Street Maintenance	20,359	72,868	76,500	(3,632)	102,000	71.44 %
Tree Maintenance	3,600	7,375	20,625	(13,250)	27,500	26.82 %
Vehicles	264	3,216	6,375	(3,159)	8,500	37.84 %
Insurance	0	23,423	22,576	847	22,576	103.75 %
Other	2,474	18,916	22,005	(3,089)	26,555	71.23 %
	<u>81,804</u>	<u>776,417</u>	<u>787,720</u>	<u>(11,303)</u>	<u>1,001,379</u>	<u>77.53 %</u>
Recreation Department						
Wages	25,649	203,536	249,204	(45,668)	353,271	57.61 %
Employee Benefits	3,417	38,399	44,120	(5,721)	58,826	65.28 %
Outside Services	10,405	185,069	145,376	39,693	245,500	75.38 %
Memberships & Orgainzations	555	555	1,500	(945)	2,000	27.75 %
Rent	2,420	11,355	16,500	(5,145)	22,500	50.47 %
Maintenance and Repairs	320	4,429	3,750	679	5,000	88.58 %
Insurance	0	22,917	22,576	341	22,576	101.51 %
Program Expense	0	11,695	11,250	445	15,000	77.97 %
Other	1,178	32,441	35,615	(3,174)	43,150	75.18 %
Ross School Capital Lease Payment	0	10,000	10,000	0	10,000	100.00 %
	<u>43,944</u>	<u>520,396</u>	<u>539,891</u>	<u>(19,495)</u>	<u>777,823</u>	<u>66.90 %</u>
Capital and One Time Expenditures						
Furniture	0	0	0	0	5,000	0.00 %
Laurel Grove Right-of-Way	0	12,500	12,500	0	75,000	16.67 %
Police Equip - see donation	0	282	0	282	8,174	3.45 %
Sculpture/Monument Restoration	0	0	0	0	2,450	0.00 %
Technology Equipment	0	7,487	7,938	(451)	34,000	22.02 %
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 %
	<u>0</u>	<u>30,671</u>	<u>30,841</u>	<u>(170)</u>	<u>170,524</u>	<u>17.99 %</u>
<b>Tota Expenditures</b>	<u>629,938</u>	<u>6,254,475</u>	<u>6,780,453</u>	<u>(525,978)</u>	<u>9,111,852</u>	<u>68.64 %</u>
<b>Net before below items</b>	<b>(308,025)</b>	<b>(432,733)</b>	<b>(1,221,860)</b>	<b>789,127</b>	<b>(403,639)</b>	<b>107.21 %</b>
Xfer from Public Safety Tax Fn	0	524,004	524,003	1	953,342	54.96 %
<b>Net before below items</b>	<b>(308,025)</b>	<b>91,271</b>	<b>(697,857)</b>	<b>789,128</b>	<b>549,703</b>	<b>16.60 %</b>
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 %
<b>Net Change in Fund Balance</b>	<u><u>(308,025)</u></u>	<u><u>91,271</u></u>	<u><u>(697,857)</u></u>	<u><u>789,128</u></u>	<u><u>\$ 5,703</u></u>	<u><u>1,600.40 %</u></u>

Town of Ross  
 General Fund  
 Statements of Revenues and Expenditures  
 For the Nine Months Ending March 31, 2023

<u>REVENUE</u>	<b>FACILITIES &amp; EQUIPMENT</b>	<b>EMERGENCY</b>		
	<b>YTD <u>Actual</u></b>	<b>Budget <u>For Year</u></b>	<b>YTD <u>Actual</u></b>	<b>Budget <u>For Year</u></b>
5311-66 Construction Penalties	45,994	25,000	0	0
5291-66 Prop 68 Parks Grant	0	140,000	0	0
<b>Total Revenue</b>	<b><u>45,994</u></b>	<b><u>165,000</u></b>	<b><u>0</u></b>	<b><u>0</u></b>
 <u>EXPENDITURES</u>				
9126-66 ADA Transition Plan	0	25,000	0	0
9095-66 Allen Park Tennis Courts	6,070	10,000	0	0
9198-66 Bald Hill Acquisition Contrib	200,000	200,000	0	0
9062-66 Natalie Coffin Greene Park	0	20,000	0	0
9199-66 Public Safety Building	111	25,000	0	0
9188-66 Ross Common Restoration	216,967	375,000	0	0
9177-66 Toilet Enclosures - Parks	3,800	0	0	0
9185-66 Town Facilities Master Plan	71,395	168,000	0	0
9189-66 Town Hall Improvements	9,211	25,000	0	0
<b>Total Expenditures</b>	<b><u>507,554</u></b>	<b><u>848,000</u></b>	<b><u>0</u></b>	<b><u>0</u></b>
<b>Excess (Deficiency) of Revenue Over Expenditures</b>	<b><u>(461,560)</u></b>	<b><u>(683,000)</u></b>	<b><u>0</u></b>	<b><u>0</u></b>

Town of Ross  
**SPECIAL REVENUE FUNDS**  
 Statements of Revenues and Expenditures  
 For the Nine Months Ending March 31, 2023

<b>REVENUE</b>	<b>GAS TAX</b>		<b>ROADWAY</b>		<b>DRAINAGE</b>	
	<b>YTD Actual</b>	<b>Budget For Year</b>	<b>YTD Actual</b>	<b>Budget For Year</b>	<b>YTD Actual</b>	<b>Budget For Year</b>
5120-51 State Gas Tax Revenue	45,021	80,000	0	0	0	0
5127-51 Road Maint & Rehab Acct RMRA	30,014	58,000	0	0	0	0
5115-45 Road Impact Fees	0	0	68,645	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	68,645	150,000
Interest Income	1,472	500	12,476	2,000	21,498	2,500
<b>Total Revenue</b>	<b>76,507</b>	<b>138,500</b>	<b>81,121</b>	<b>581,000</b>	<b>90,143</b>	<b>152,500</b>
<b>EXPENDITURES</b>						
9002-51 Road Repair/Improvements	30,146	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	222,373	188,000	0	0
9075-45 TAM Safe Pathways Meas AA 2.2	0	0	20,922	400,000	0	0
9123-45 MTC Safe Pathways - Laurel Gr	0	0	20,771	75,000	0	0
9205-65 Bolinas Avenue Drainage Improv	0	0	0	0	11,257	150,000
9007-65 Drainage Improvements	0	0	0	0	66,828	50,000
9200-65 Storm Drain Master Plan	0	0	0	0	36,220	100,000
9064-65 Winship Bridge Replacement	0	0	0	0	1,410	350,000
<b>Total Expenditures</b>	<b>88,146</b>	<b>138,000</b>	<b>264,066</b>	<b>688,000</b>	<b>115,715</b>	<b>650,000</b>
<b>Excess (Deficiency) of Revenue Over Expenditures</b>	<b>(11,639)</b>	<b>500</b>	<b>(182,945)</b>	<b>(107,000)</b>	<b>(25,572)</b>	<b>(497,500)</b>

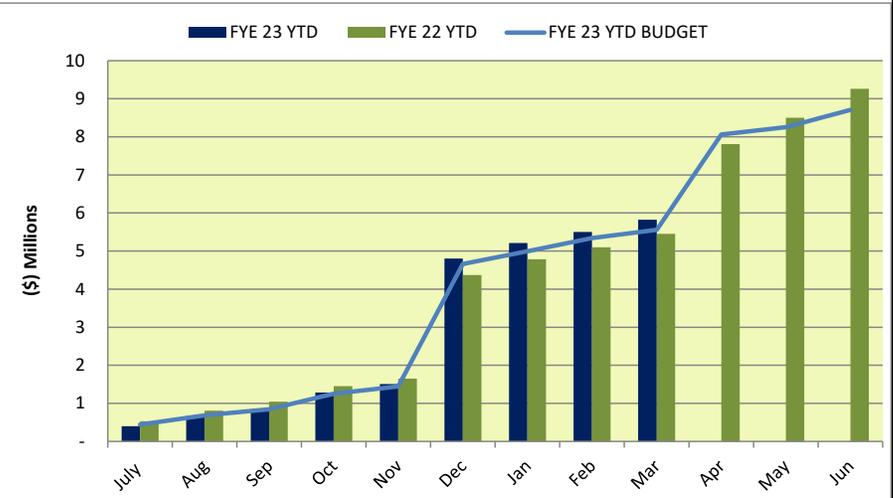
Town of Ross  
**SPECIAL REVENUE FUNDS**  
 Statements of Revenues and Expenditures  
 For the Nine Months Ending March 31, 2023

	<b>PUBLIC SAFETY TAX FUND</b>		<b>GEN PLAN UPDATE</b>	
	<b>YTD Actual</b>	<b>Budget For Year</b>	<b>YTD Actual</b>	<b>Budget For Year</b>
<b>REVENUE</b>				
5020-40 Public Safety Tax	524,004	953,342	0	0
5135-73 General Plan Impact Fees	0	0	24,026	60,000
Interest Income	0	0	5,841	500
	<b>524,004</b>	<b>953,342</b>	<b>29,867</b>	<b>60,500</b>
<b>EXPENDITURES</b>				
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Excess (Deficiency) of Revenue Over Expend.</b>	<b>524,004</b>	<b>953,342</b>	<b>29,867</b>	<b>60,500</b>

**OPERATING FUND REVENUE vs BUDGET**

**Graph #1**

	<b>FYE 23 Actual</b>	<b>FYE 23 Budget</b>	<b>Variance</b>
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	226,447	190,871	35,576
Dec	3,291,584	3,216,129	75,455
Jan	410,544	334,866	75,678
Feb	288,795	342,331	\$(53,536)
Mar	321,913	218,911	103,002
Apr	-	2,505,113	-
May	-	187,298	-
Jun	-	457,209	-
<b>Total</b>	<b>\$ 5,821,742</b>	<b>\$ 8,708,213</b>	<b>\$ 263,149</b>

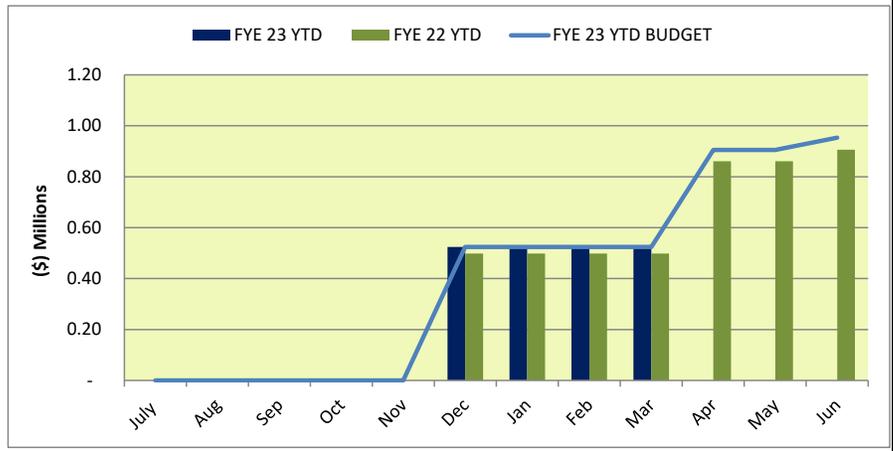


Revenues are over budget by \$263K. Interest revenue is over budget \$188K.

**PUBLIC SAFETY TAX FUND REVENUE vs BUDGET**

**Graph #2**

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

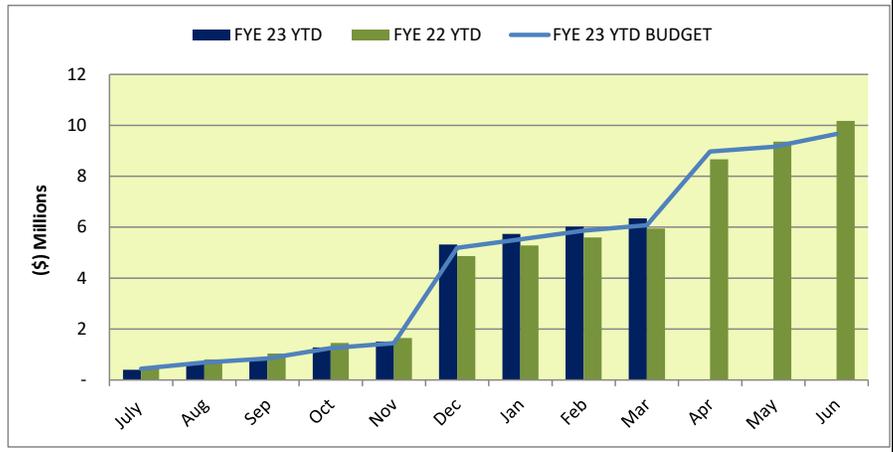


The Public Safety parcel tax is budgeted at \$1,141 per parcel for 837 parcels less a collection fee of \$1,675.

**OPERATING FUND & PUBLIC SAFETY TAX FUND REVENUES COMBINED vs BUDGET**

**Graph #3**

	<b>FYE 23 Actual</b>	<b>FYE 23 Budget</b>	<b>Variance</b>
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	226,447	190,871	35,576
Dec	3,815,588	3,740,132	75,456
Jan	410,544	334,866	75,678
Feb	288,795	342,331	\$(53,536)
Mar	321,913	218,911	103,002
Apr	-	2,886,701	-
May	-	187,298	-
Jun	-	504,960	-
<b>Total</b>	<b>\$ 6,345,746</b>	<b>\$ 9,661,555</b>	<b>\$ 263,150</b>

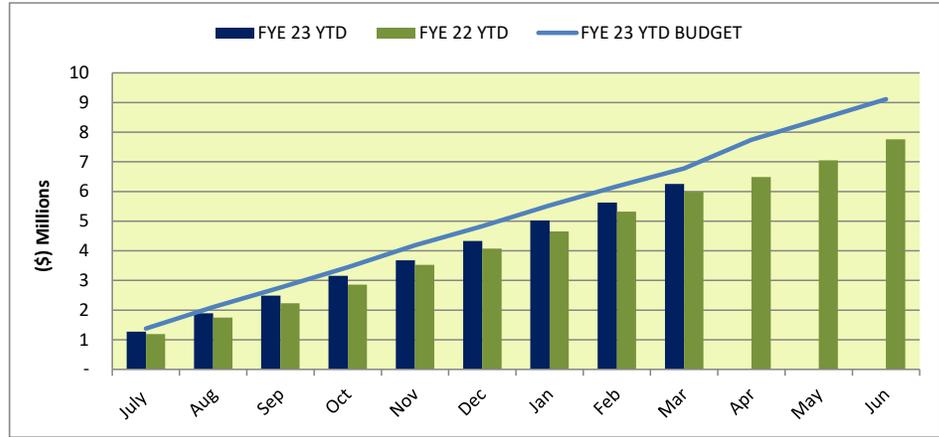


This graph combines revenue from the Operating Fund and Public Safety Tax Fund.

**OPERATING FUND EXPENDITURES vs BUDGET** (excluding optional pension payment)

**Graph #4**

	<b>FYE 23 Actual</b>	<b>FYE 23 Budget</b>	<b>Variance</b>
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	690,350	701,743	(11,393)
Feb	604,214	637,946	(33,732)
Mar	629,938	608,948	20,990
Apr	-	958,676	-
May	-	688,310	-
Jun	-	684,413	-
<b>Total</b>	<b>\$ 6,254,475</b>	<b>\$ 9,111,852</b>	<b>\$ (525,978)</b>

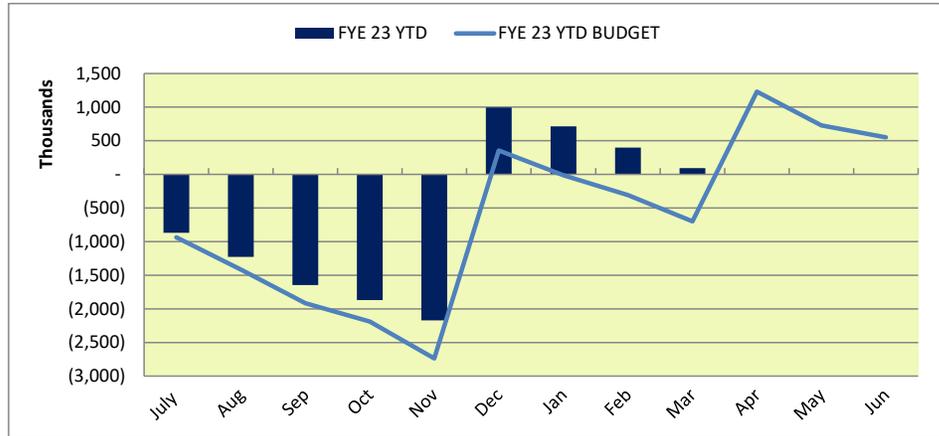


Expenditures are under budget \$526K.

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

**Graph #5**

	<b>FYE 23 Actual</b>	<b>FYE 23 Budget</b>	<b>Variance</b>
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	(301,332)	(546,519)	245,187
Dec	3,165,610	3,091,703	73,907
Jan	(279,806)	(366,877)	87,071
Feb	(315,419)	(295,615)	(19,804)
Mar	(308,025)	(390,037)	82,012
Apr	-	1,928,025	-
May	-	(501,012)	-
Jun	-	(179,453)	-
<b>Total</b>	<b>\$ 91,271</b>	<b>\$ 549,703</b>	<b>\$ 789,128</b>

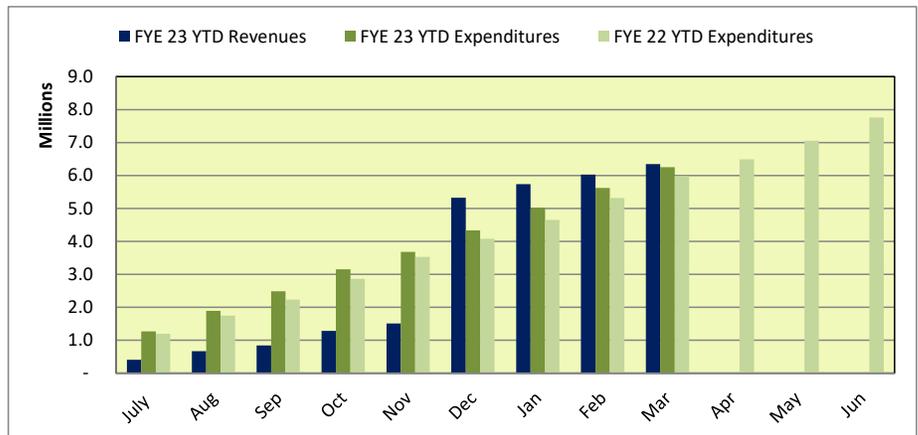


Operating and Public Safety Tax revenues are \$263K over budget and expenditures are \$526K under budget resulting in a \$789K positive variance.

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

**Graph #6**

	<b>FYE 23 Actual Revenues</b>	<b>FYE 23 Actual Expenditures</b>	<b>Net</b>
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	226,447	527,779	(301,332)
Dec	3,815,588	649,978	3,165,610
Jan	410,544	690,350	(279,806)
Feb	288,795	604,214	(315,419)
Mar	321,913	629,938	(308,025)
Apr	-	-	-
May	-	-	-
Jun	-	-	-
<b>Total</b>	<b>\$ 6,345,746</b>	<b>\$ 6,254,475</b>	<b>\$ 91,271</b>

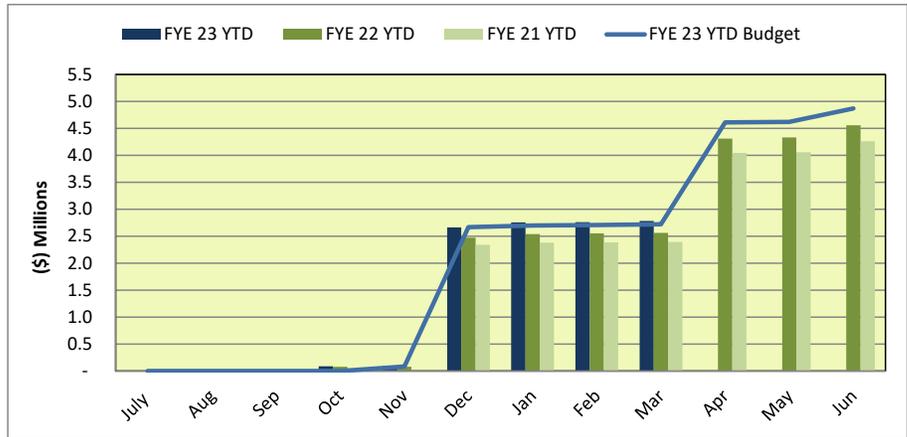


Operating revenue exceed expenses by \$91K.

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

**Graph #7**

	<b>FYE 23 Actual</b>	<b>FYE 22 Actual</b>	<b>Difference Between Yrs</b>
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	90,568	68,710	21,858
Feb	5,870	10,033	(4,163)
Mar	21,278	11,989	9,289
Apr	-	1,747,583	-
May	-	22,949	-
Jun	-	224,159	-
<b>Total</b>	<b>\$ 2,782,984</b>	<b>\$ 4,558,251</b>	<b>\$ 219,424</b>

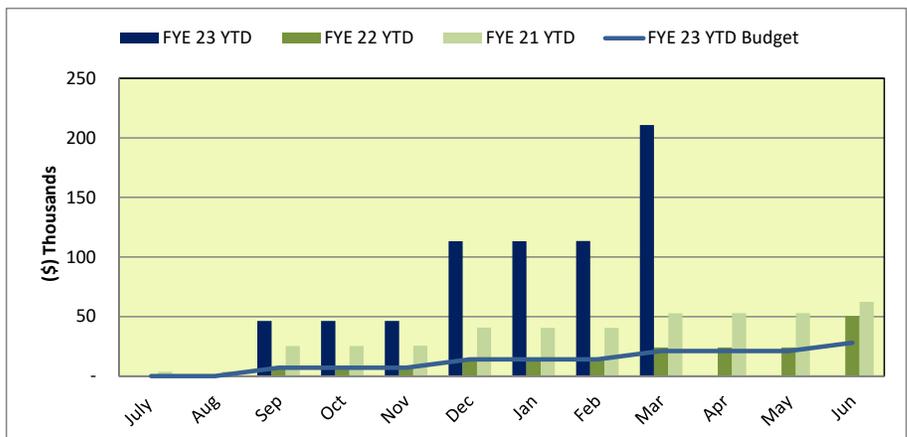


Basic property taxes represent 60% of budgeted Operating Fund revenues. Property owners pay in two installments, December 10th and April 10th. The County remits receipts as follows: 55% in December, 40% in April, and 5% in June.

**INVESTMENT INCOME FROM LAIF and WELLS FARGO - Operating Fund**

**Graph #8**

	<b>FYE 23 Actual</b>	<b>FYE 22 Actual</b>	<b>Difference Between Yrs</b>
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	87	9	78
Feb	58	7	51
Mar	97,491	10,218	87,273
Apr	-	9	-
May	-	8	-
Jun	-	26,244	-
<b>Total</b>	<b>\$ 210,858</b>	<b>\$ 50,237</b>	<b>\$ 186,882</b>

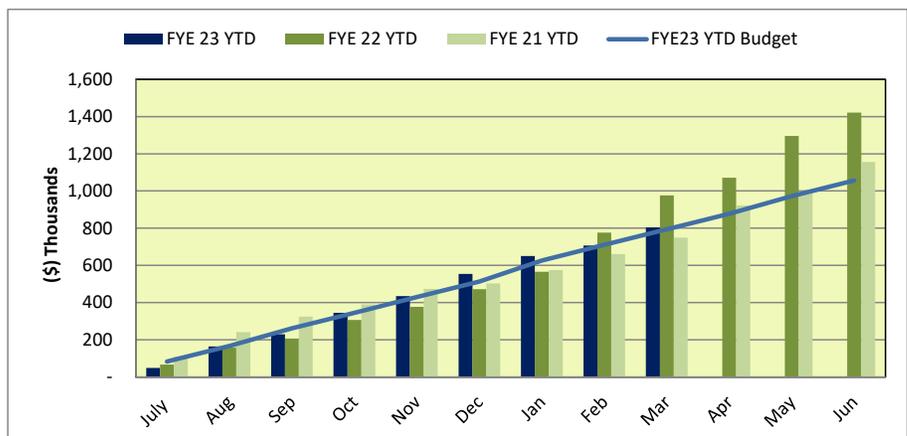


LAIF balance at 03/31/23 was \$16.6M earning 2.74%. In the current quarter a net of \$900K was transferred from LAIF into WFB.

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

**Graph #9**

	<b>FYE 23 Actual</b>	<b>FYE 22 Actual</b>	<b>Difference Between Yrs</b>
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	96,450	93,014	3,436
Feb	56,566	210,725	(154,159)
Mar	96,305	199,825	(103,520)
Apr	-	95,357	-
May	-	224,102	-
Jun	-	126,003	-
<b>Total</b>	<b>\$ 803,907</b>	<b>\$ 1,421,489</b>	<b>\$ (172,120)</b>



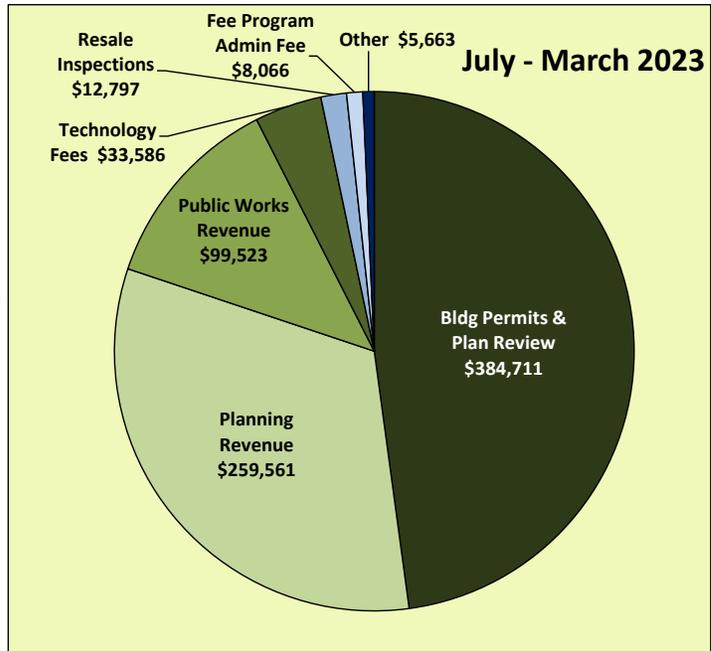
Building activity fluctuates from month to month depending upon project applications.

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

**Graph #10**

	FYE 23 July - March Revenues	FYE 23 Annual Budget	Variance
Bldg Permits & Plan Review	\$ 384,711	\$ 608,000	\$ (223,289)
Planning Revenue	259,561	190,000	69,561
Public Works Revenue	99,523	133,400	(33,877)
Technology Fees	33,586	70,000	(36,414)
Resale Inspections	12,797	30,000	(17,203)
Fee Program Admin Fee	8,066	15,000	(6,934)
Other	5,663	10,100	(4,437)
	<u>\$ 803,907</u>	<u>\$ 1,056,500</u>	<u>\$ (252,593)</u>

	FYE 23 July - March Revenues	FYE 22 July - March Revenues	Difference Between Yrs
Bldg Permits & Plan Review	\$ 384,711	\$ 533,221	\$ (148,510)
Planning Revenue	259,561	266,214	(6,653)
Public Works Revenue	99,523	88,858	10,665
Technology Fees	33,586	45,199	(11,613)
Resale Inspections	12,797	20,794	(7,997)
Fee Program Admin Fee	8,066	10,032	(1,966)
Other	5,663	11,709	(6,047)
	<u>\$ 803,907</u>	<u>\$ 976,027</u>	<u>\$ (172,121)</u>



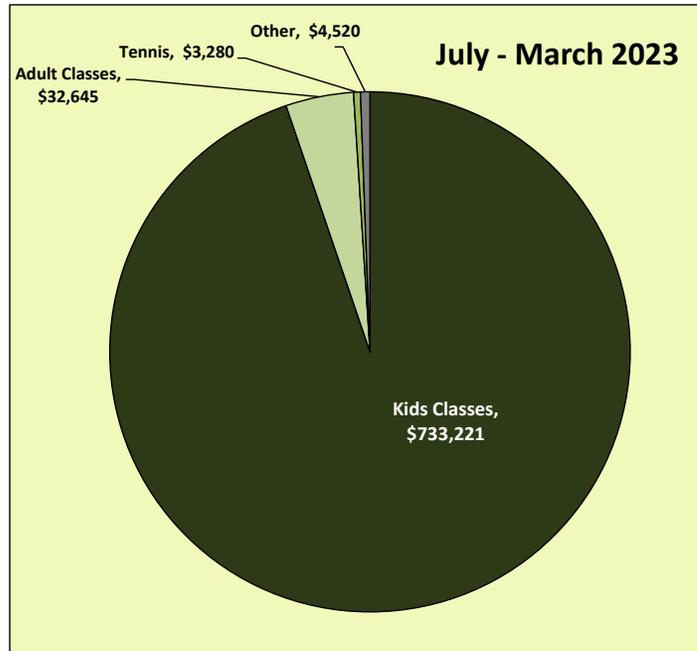
Building, Public Works, and Planning activity revenue is \$172K less than last year. Building activity fluctuates throughout the year.

**RECREATION REVENUES**

**Graph #11**

	FYE 23 July - March Revenues	FYE 23 Annual Budget	Variance
Kids Classes	\$ 733,221	\$ 750,000	\$ (16,779)
Adult Classes	32,645	22,000	10,645
Tennis	3,280	5,000	(1,720)
Other (field rent & spec events)	4,520	13,000	(8,480)
	<u>773,666</u>	<u>790,000</u>	<u>(16,334)</u>
Collection Fees	(23,363)	(24,500)	1,137
	<u>750,303</u>	<u>765,500</u>	<u>(15,197)</u>

	FYE 23 July - March Revenues	FYE 22 July - March Revenues	Difference Between Yrs
Kids Classes	\$ 733,221	\$ 688,752	\$ 44,469
Adult Classes	32,645	20,455	12,190
Tennis	3,280	16,852	(13,572)
Other (tennis & special events)	4,520	9,548	(5,028)
	<u>\$ 773,666</u>	<u>\$ 735,607</u>	<u>\$ 38,059</u>



Recreation programs are \$38K higher than last year.