



# **TOWN OF ROSS**

**FY 2022, Q4**  
**Quarterly Financial Report**  
**July 1, 2021 - June 30, 2022**

TOWN OF ROSS  
FYE 2022  
12 Month Financial Report  
July 1, 2021 - June 30, 2022

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Town of Ross  
All Funds  
Balance Sheets  
June 30, 2022

**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>
<b>Assets:</b>									
Cash - WFB - Checking	(2,502,480)	1,500,446	0	(559)	1,463	457	0	101,889	(898,784)
Cash - WFB - Permits	1,372,056	0	0	0	0	0	0	0	1,372,056
Cash - WFB - Undergrou	270,606	0	0	0	0	0	0	0	270,606
Cash - US Bank	27,717	0	0	0	0	0	0	0	27,717
Cash - LAIF	6,261,887	7,146,071	1,500,000	94,824	873,629	1,395,686	0	253,418	17,525,515
Sec115 PensionTr PARS	70,449	0	0	0	0	0	0	0	70,449
Cash on Hand	300	0	0	0	0	0	0	0	300
Accounts Receivable,net	399,762	16,500	0	12,896	160,743	0	0	0	589,901
Interest Receivable	26,237	0	0	178	1,638	2,617	0	475	31,145
Note Rec-191 Lagunitas	0	287,235	0	0	0	0	0	0	287,235
Due from (to)	0	0	0	0	0	0	0	0	0
<b>Total Assets</b>	<b><u>5,926,534</u></b>	<b><u>8,950,252</u></b>	<b><u>1,500,000</u></b>	<b><u>107,339</u></b>	<b><u>1,037,473</u></b>	<b><u>1,398,760</u></b>	<b><u>0</u></b>	<b><u>355,782</u></b>	<b><u>19,276,140</u></b>
<b>Liabilities:</b>									
Accounts Payable	178,832	12,027	0	0	35,449	5,638	0	0	231,946
Payable to RVFD	0	0	0	0	0	0	0	0	0
Permit Deposits Payable	1,372,056	0	0	0	0	0	0	0	1,372,056
Underground Util Deposi	268,740	0	0	0	0	0	0	0	268,740
Prepaid Fees	28,325	0	0	0	0	0	0	0	28,325
Accrued Payroll & PERS	126,448	0	0	0	0	0	0	0	126,448
Deferred Revenue	135,144	287,235	0	0	0	0	0	0	422,379
<b>Total Liabilities</b>	<b><u>2,109,545</u></b>	<b><u>299,262</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>35,449</u></b>	<b><u>5,638</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>2,449,894</u></b>
<b>Fund Balance:</b>									
Pension Trust Beg of Yr	79,773	0	0	0	0	0	0	0	79,773
Fund Balance Beg of Yr	4,080,059	6,090,245	1,500,000	191,133	1,078,009	1,304,164	5,919	360,514	14,610,043
Net Change Current Yr	(342,843)	2,560,745	0	(83,794)	(75,985)	88,958	(5,919)	(4,732)	2,136,430
<b>Total Fund Balance</b>	<b><u>3,816,989</u></b>	<b><u>8,650,990</u></b>	<b><u>1,500,000</u></b>	<b><u>107,339</u></b>	<b><u>1,002,024</u></b>	<b><u>1,393,122</u></b>	<b><u>0</u></b>	<b><u>355,782</u></b>	<b><u>16,826,246</u></b>
<b>Total Fund Balance and Liabilities</b>	<b><u>5,926,534</u></b>	<b><u>8,950,252</u></b>	<b><u>1,500,000</u></b>	<b><u>107,339</u></b>	<b><u>1,037,473</u></b>	<b><u>1,398,760</u></b>	<b><u>0</u></b>	<b><u>355,782</u></b>	<b><u>19,276,140</u></b>

FOR MANAGEMENT USE ONLY.

Town of Ross  
All Funds  
Statements of Revenues and Expenditures  
For the Twelve Months Ending June 30, 2022

**GENERAL FUND**

	Operating	Facilities and Equip.	Emergency Fund	Gas Tax	Roadway	Drainage	Public Safety Tax	COPS	Gen Plan Update	TOTAL
<b>Revenues</b>										
Property Taxes	5,433,120	0	0	0	0	0	0	0	0	5,433,120
Sales Tax	66,041	0	0	0	0	0	0	0	0	66,041
Franchise Taxes	216,548	0	0	0	0	0	0	0	0	216,548
Other Taxes	199,069	0	0	0	0	0	0	0	0	199,069
Intergov. Revenue	776,386	0	0	0	0	0	0	0	0	776,386
Interest and Rents	298,540	0	0	659	3,031	5,196	0	16	1,227	308,669
Planning Revenue	320,475	0	0	0	0	0	0	0	0	320,475
Building Dept Revenue	972,893	0	0	0	0	0	0	0	0	972,893
Public Works Revenue	128,121	0	0	0	0	0	0	0	0	128,121
Police Revenue	86,725	0	0	0	0	0	0	0	0	86,725
Recreation	753,110	0	0	0	0	0	0	0	0	753,110
Miscellaneous	12,269	0	0	0	0	0	0	0	0	12,269
Other Fund Revenue	0	89,584	0	115,741	461,855	245,226	906,471	169,098	92,262	2,080,237
	<u>9,263,297</u>	<u>89,584</u>	<u>0</u>	<u>116,400</u>	<u>464,886</u>	<u>250,422</u>	<u>906,471</u>	<u>169,114</u>	<u>93,489</u>	<u>11,353,663</u>
<b>Expenditures</b>										
General Government	1,072,548	0	0	0	0	0	0	0	0	1,072,548
Fire	2,496,335	0	0	0	0	0	0	0	0	2,496,335
Police	1,674,188	0	0	0	0	0	0	0	0	1,674,188
Planning and Building	974,706	0	0	0	0	0	0	0	0	974,706
Public Works	904,411	0	0	0	0	0	0	0	0	904,411
Recreation	618,302	0	0	0	0	0	0	0	0	618,302
Capital Expenditures	20,346	0	0	0	0	0	0	0	0	20,346
Other Fund Expenditur	0	178,841	0	200,194	540,870	161,465	0	175,032	0	1,256,402
	<u>7,760,836</u>	<u>178,841</u>	<u>0</u>	<u>200,194</u>	<u>540,870</u>	<u>161,465</u>	<u>0</u>	<u>175,032</u>	<u>0</u>	<u>9,017,238</u>
Net	<u>1,502,461</u>	<u>(89,257)</u>	<u>0</u>	<u>(83,794)</u>	<u>(75,984)</u>	<u>88,957</u>	<u>906,471</u>	<u>(5,918)</u>	<u>93,489</u>	<u>2,336,425</u>
Pension UAL Paydown	(200,000)	0	0	0	0	0	0	0	0	(200,000)
Net	<u>1,302,461</u>	<u>(89,257)</u>	<u>0</u>	<u>(83,794)</u>	<u>(75,984)</u>	<u>88,957</u>	<u>906,471</u>	<u>(5,918)</u>	<u>93,489</u>	<u>2,136,425</u>
<b>Other Sources</b>										
Interfund Transfers	(1,645,308)	2,650,000	0	0	0	0	(906,471)	0	(98,221)	0
<b>Total Other Sources</b>	<u>(1,645,308)</u>	<u>2,650,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(906,471)</u>	<u>0</u>	<u>(98,221)</u>	<u>0</u>
<b>Net Change in Fund Balances</b>	<u>(342,847)</u>	<u>2,560,743</u>	<u>0</u>	<u>(83,794)</u>	<u>(75,984)</u>	<u>88,957</u>	<u>0</u>	<u>(5,918)</u>	<u>(4,732)</u>	<u>2,136,425</u>

Town of Ross  
General Fund  
**OPERATING FUND**  
Statement of Revenues and Expenditures  
Actual and Budget  
For the Twelve Months Ending June 30, 2022

	<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	224,159	5,433,120	5,180,000	253,120	5,180,000	104.89 %
Sales Tax	14,309	66,041	80,000	(13,959)	80,000	82.55 %
Franchise Taxes	39,992	216,548	205,000	11,548	205,000	105.63 %
Property Transfer Tax	23,458	160,656	80,000	80,656	80,000	200.82 %
Other Taxes	1,201	38,413	40,000	(1,587)	40,000	96.03 %
Intergovernmental Revenue	306,055	776,386	274,900	501,486	274,900	282.42 %
Interest and Rents	38,512	298,540	311,300	(12,760)	311,300	95.90 %
Planning Revenue	17,523	320,475	124,000	196,475	124,000	258.45 %
Building Revenue	96,285	972,893	760,600	212,293	760,600	127.91 %
Public Works Revenue	12,195	128,121	88,800	39,321	88,800	144.28 %
Police Revenue	12,354	86,725	45,700	41,025	45,700	189.77 %
Recreation Revenue	(25,796)	753,110	509,000	244,110	509,000	147.96 %
Miscellaneous	150	12,269	8,000	4,269	8,000	153.36 %
<b>Total Revenue</b>	<b>760,397</b>	<b>9,263,297</b>	<b>7,707,300</b>	<b>1,555,997</b>	<b>7,707,300</b>	<b>120.19 %</b>
<b>EXPENDITURES</b>						
General Government						
Wages	36,078	466,427	380,448	85,979	380,448	122.60 %
Employee Benefits	7,052	129,706	120,965	8,741	120,965	107.23 %
Outside Services	37,096	383,613	360,700	22,913	360,700	106.35 %
Memberships and Organizations	730	39,459	30,000	9,459	30,000	131.53 %
Insurance	0	11,404	9,000	2,404	9,000	126.71 %
Other	6,071	41,939	67,000	(25,061)	67,000	62.60 %
	<b>87,027</b>	<b>1,072,548</b>	<b>968,113</b>	<b>104,435</b>	<b>968,113</b>	<b>110.79 %</b>
Fire Department						
PERS - Employer Share - UAL	0	128,776	139,021	(10,245)	139,021	92.63 %
OPEB - Retiree Health - Fire	(909)	0	0	0	0	0.00 %
Ross Valley Fire Department	181,918	2,267,992	2,262,786	5,206	2,262,786	100.23 %
Fire Inspect Program & Coord.	0	0	0	0	0	0.00 %
Fire Station Misc Repairs	5,934	15,134	10,000	5,134	10,000	151.34 %
MERA - Fire	0	1,065	1,065	0	1,065	100.00 %
Wildfire Prevention Program	2,513	50,183	108,300	(58,117)	108,300	46.34 %
Insurance	0	20,330	18,000	2,330	18,000	112.94 %
Facilities Rental - Fire	1,069	12,855	14,000	(1,145)	14,000	91.82 %
	<b>190,525</b>	<b>2,496,335</b>	<b>2,553,172</b>	<b>(56,837)</b>	<b>2,553,172</b>	<b>97.77 %</b>
Police Department						
Wages	70,951	933,224	1,007,181	(73,957)	1,007,181	92.66 %
Employee Benefits	18,381	502,674	581,426	(78,752)	581,426	86.46 %
Outside Services	12,555	95,663	90,800	4,863	90,800	105.36 %
Memberships and Organizations	0	300	750	(450)	750	40.00 %
Maintenance and Repairs	1,765	23,336	43,000	(19,664)	43,000	54.27 %
Vehicles	2,668	20,003	19,500	503	19,500	102.58 %
Insurance	0	20,330	18,000	2,330	18,000	112.94 %
Other	7,834	78,658	94,050	(15,392)	94,050	83.63 %
	<b>114,154</b>	<b>1,674,188</b>	<b>1,854,707</b>	<b>(180,519)</b>	<b>1,854,707</b>	<b>90.27 %</b>
Planning and Building Department						
Wages	32,685	439,871	450,666	(10,795)	450,666	97.60 %
Employee Benefits	7,557	155,575	169,181	(13,606)	169,181	91.96 %
Outside Services	113,627	319,791	451,000	(131,209)	451,000	70.91 %
Memberships and Organizations	0	3,292	8,500	(5,208)	8,500	38.73 %
Vehicle	0	0	1,000	(1,000)	1,000	0.00 %
Insurance	0	10,165	9,000	1,165	9,000	112.94 %
Other	8,713	46,012	41,685	4,327	41,685	110.38 %
	<b>162,582</b>	<b>974,706</b>	<b>1,131,032</b>	<b>(156,326)</b>	<b>1,131,032</b>	<b>86.18 %</b>

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Town of Ross  
General Fund  
**OPERATING FUND**  
Statement of Revenues and Expenditures  
Actual and Budget  
For the Twelve Months Ending June 30, 2022

	<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 Department</b>						
Wages	29,762	320,401	320,212	189	320,212	100.06 %
Employee Benefits	7,667	157,974	155,207	2,767	155,207	101.78 %
Outside Services	1,337	51,514	61,932	(10,418)	61,932	83.18 %
Memberships and Organizations	450	31,270	34,066	(2,796)	34,066	91.79 %
Building and Land Maintenance	7,817	163,769	163,700	69	163,700	100.04 %
Street Maintenance	18,175	101,861	98,000	3,861	98,000	103.94 %
Tree Maintenance	1,450	16,600	27,000	(10,400)	27,000	61.48 %
Vehicles	4,528	22,160	22,400	(240)	22,400	98.93 %
Insurance	0	20,330	18,000	2,330	18,000	112.94 %
Other	1,976	18,532	24,331	(5,799)	24,331	76.17 %
	<u>73,162</u>	<u>904,411</u>	<u>924,848</u>	<u>(20,437)</u>	<u>924,848</u>	<u>97.79 %</u>
<b>Recreation Department</b>						
Wages	27,372	235,788	284,930	(49,142)	284,930	82.75 %
Employee Benefits	3,296	45,275	53,005	(7,730)	53,005	85.42 %
Outside Services	35,258	248,865	174,500	74,365	174,500	142.62 %
Memberships and Organizations	90	90	0	90	0	0.00 %
Rent	0	13,803	19,500	(5,697)	19,500	70.78 %
Maintenance and Repairs	320	7,617	5,000	2,617	5,000	152.34 %
Insurance	0	20,330	18,000	2,330	18,000	112.94 %
Program Expense	1,232	10,396	15,000	(4,604)	15,000	69.31 %
Other	2,240	26,138	29,100	(2,962)	29,100	89.82 %
Ross School Capital Lease Payment	0	10,000	10,000	0	10,000	100.00 %
	<u>69,808</u>	<u>618,302</u>	<u>609,035</u>	<u>9,267</u>	<u>609,035</u>	<u>101.52 %</u>
<b>Capital and One Time Expenditures</b>						
Furniture	0	819	5,000	(4,181)	5,000	16.38 %
Police Equip - see donation	8,167	9,630	0	9,630	0	0.00 %
Sculpture/Monument Restoration	1,360	2,720	2,450	270	2,450	111.02 %
Technology Equipment	0	7,177	21,000	(13,823)	21,000	34.18 %
Zero Waste Grant Expenditures	0	0	9,000	(9,000)	9,000	0.00 %
	<u>9,527</u>	<u>20,346</u>	<u>37,450</u>	<u>(17,104)</u>	<u>37,450</u>	<u>54.33 %</u>
<b>Tota Expenditures</b>	<u>706,785</u>	<u>7,760,836</u>	<u>8,078,357</u>	<u>(317,521)</u>	<u>8,078,357</u>	<u>96.07 %</u>
<b>Net before below items</b>	<b>53,612</b>	<b>1,502,461</b>	<b>(371,057)</b>	<b>1,873,518</b>	<b>(371,057)</b>	<b>(404.91) %</b>
Xfer from Public Safety Tax Fn	45,407	906,471	906,470	1	906,470	100.00 %
<b>Net before below items</b>	<b>99,019</b>	<b>2,408,932</b>	<b>535,413</b>	<b>1,873,519</b>	<b>535,413</b>	<b>449.92 %</b>
Pension UAL Optional Payment	(200,000)	(200,000)	(200,000)	0	(200,000)	100.00 %
Xfer to Facilities & Equip Fnd	(1,500,000)	(2,650,000)	(2,650,000)	0	(2,650,000)	100.00 %
Xfer from Gen Plan Update Fund	98,221	98,221	200,000	(101,779)	200,000	49.11 %
<b>Net Change in Fund Balance</b>	<u><u>(1,502,760)</u></u>	<u><u>(342,847)</u></u>	<u><u>(2,114,587)</u></u>	<u><u>1,771,740</u></u>	<u><u>\$ (2,114,587)</u></u>	<u><u>16.21 %</u></u>

Town of Ross  
General Fund  
Statements of Revenues and Expenditures  
For the Twelve Months Ending June 30, 2022

<u>REVENUE</u>	<b>FACILITIES &amp; EQUIPMENT</b>		<b>EMERGENCY</b>	
	<b>YTD Actual</b>	<b>Budget For Year</b>	<b>YTD Actual</b>	<b>Budget For Year</b>
5311-66 Construction Penalties	58,700	0	0	0
5291-66 Prop 68 Parks Grant	0	177,000	0	0
5401-66 Contributions RPOA	11,384	0	0	0
5498-66 Electric Vehicle Station Grant	19,500	0	0	0
5507-66 Rule 20A PG&E Undergrounding	0	50,000	0	0
<b>Total Revenue</b>	<b>89,584</b>	<b>227,000</b>	<b>0</b>	<b>0</b>
<b><u>EXPENDITURES</u></b>				
9126-66 ADA Transition Plan	2,015	25,000	0	0
9185-66 Town Facilities Master Plan	0	200,000	0	0
9179-66 Electric Vehicle Station	28,316	4,000	0	0
9199-66 Public Safety Building	2,500	15,000	0	0
9188-66 Ross Common Restoration	70,496	425,000	0	0
9192-66 Ross Common - Wells	34,528	50,000	0	0
9178-66 Rule 20A PG&E Undergrounding	0	50,000	0	0
9177-66 Toilet Enclosures - Parks	21,368	0	0	0
9189-66 Town Hall Improvements	19,618	25,000	0	0
8530-66 Vehicle Purchases	0	67,000	0	0
<b>Total Expenditures</b>	<b>178,841</b>	<b>861,000</b>	<b>0</b>	<b>0</b>
<b>Excess (Deficiency) of Revenue Over Expenditures</b>	<b>(89,257)</b>	<b>(634,000)</b>	<b>0</b>	<b>0</b>

Town of Ross  
**SPECIAL REVENUE FUNDS**  
 Statements of Revenues and Expenditures  
 For the Twelve Months Ending June 30, 2022

<u>REVENUE</u>	<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	65,547	67,000	0	0	0	0
5127-51 Road Maint & Rehab Acct RMRA	50,194	49,000	0	0	0	0
5115-45 Road Impact Fees	0	0	244,560	160,000	0	0
5504-45 TAM Local Roads Meas AA 2.1	0	0	54,491	54,500	0	0
5511-45 TAM Redwood Mkt Meas AA 2.4	0	0	2,062	0	0	0
5501-45 TAM Safe Pathways Meas AA 2.2	0	0	113,062	319,000	0	0
5512-45 MTC Safe Pathways - L Grove	0	0	47,680	0	0	0
5115-65 Drainage Impact Fee	0	0	0	0	244,560	160,000
5140-65 Winship Bridge (HBP) (MCFCD)	0	0	0	0	666	350,000
Interest Income	659	2,000	3,031	9,000	5,196	7,000
<b>Total Revenue</b>	<b>116,400</b>	<b>118,000</b>	<b>464,886</b>	<b>542,500</b>	<b>250,422</b>	<b>517,000</b>
<u>EXPENDITURES</u>						
9125-51 ADA Improvements	0	25,000	0	0	0	0
9002-51 Road Repair/Improvements	150,000	150,000	0	0	0	0
9003-51 Road Maint & Rehab RMRA	50,194	49,000	0	0	0	0
9040-45 Road Improvements	0	0	378,066	377,000	0	0
9124-45 TAM Redwood Mkt Meas AA 2.4	0	0	2,062	0	0	0
9075-45 TAM Safe Pathways Meas AA 2.2	0	0	113,062	400,000	0	0
9123-45 MTC Safe Pathways - Laurel Gr	0	0	47,680	0	0	0
9205-65 Bolinas Avenue Drainage Improv	0	0	0	0	6,839	0
9007-65 Drainage Improvements	0	0	0	0	101,488	75,000
9200-65 Storm Drain Master Plan	0	0	0	0	38,628	150,000
9064-65 Winship Bridge Replacement	0	0	0	0	14,510	350,000
<b>Total Expenditures</b>	<b>200,194</b>	<b>224,000</b>	<b>540,870</b>	<b>777,000</b>	<b>161,465</b>	<b>575,000</b>
<b>Excess (Deficiency) of Revenue Over Expenditures</b>	<b>(83,794)</b>	<b>(106,000)</b>	<b>(75,984)</b>	<b>(234,500)</b>	<b>88,957</b>	<b>(58,000)</b>

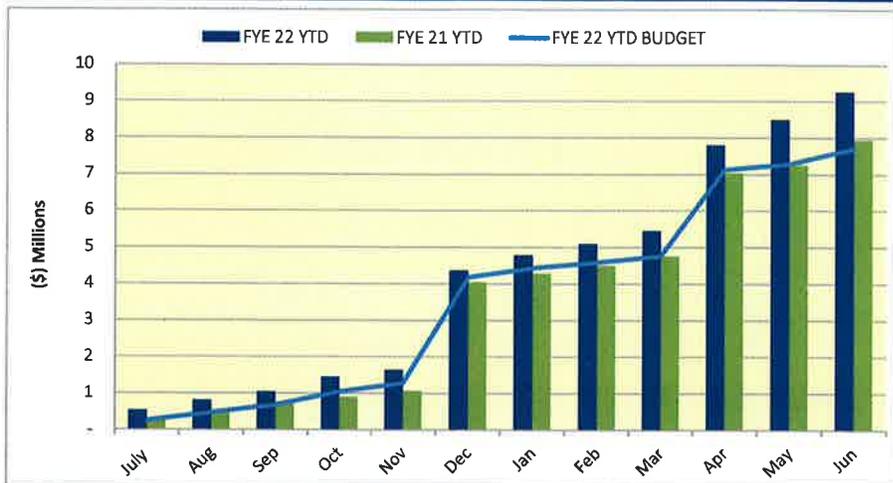
Town of Ross  
**SPECIAL REVENUE FUNDS**  
 Statements of Revenues and Expenditures  
 For the Twelve Months Ending June 30, 2022

	<b>PUBLIC SAFETY TAX FUND</b>		<b>COPS</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>YTD Actual</b>	<b>Budget For Year</b>
<b>REVENUE</b>						
5020-40 Public Safety Tax	906,471	906,470	0	0	0	0
5120-90 COPS - State Grant	0	0	169,098	163,000	0	0
5135-73 General Plan Impact Fees	0	0	0	0	92,262	60,000
Interest Income	0	0	16	0	1,227	2,600
<b>Total Revenue</b>	<b>906,471</b>	<b>906,470</b>	<b>169,114</b>	<b>163,000</b>	<b>93,489</b>	<b>62,600</b>
<b>EXPENDITURES</b>						
9000-90 Front Line Police Personnel	0	0	175,032	167,000	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>175,032</b>	<b>167,000</b>	<b>0</b>	<b>0</b>
<b>Excess (Deficiency) of Revenue Over Expend.</b>	<b>906,471</b>	<b>906,470</b>	<b>(5,918)</b>	<b>(4,000)</b>	<b>93,489</b>	<b>62,600</b>

**OPERATING FUND REVENUE vs BUDGET**

Graph #1

	<b>FYE 22 Actual</b>	<b>FYE 22 Budget</b>	<b>Variance</b>
July	\$ 530,220	\$ 243,476	\$ 286,744
Aug	278,092	219,317	58,775
Sep	234,705	223,225	11,480
Oct	410,752	364,476	46,276
Nov	197,863	228,770	(30,907)
Dec	2,717,708	2,897,815	(180,107)
Jan	415,135	252,757	162,378
Feb	314,327	158,571	155,756
Mar	355,798	173,312	182,486
Apr	2,353,370	2,362,152	(8,782)
May	694,930	160,533	534,397
Jun	760,397	422,896	337,501
<b>Total</b>	<b>\$ 9,263,297</b>	<b>\$ 7,707,300</b>	<b>\$ 1,555,997</b>



Revenues are more than budget by \$1.5M with the largest variance from the receipt of American Rescue Plan Funds.

**PUBLIC SAFETY TAX FUND REVENUE vs BUDGET**

Graph #2

	<b>FYE 22 Actual</b>	<b>FYE 22 Budget</b>	<b>Variance</b>
July	\$ -	\$ -	\$ -
Aug	-	-	-
Sep	-	-	-
Oct	-	-	-
Nov	-	-	-
Dec	498,224	498,224	-
Jan	-	-	-
Feb	-	-	-
Mar	-	-	-
Apr	362,840	362,839	1
May	-	-	-
Jun	45,407	45,407	0
<b>Total</b>	<b>\$ 906,471</b>	<b>\$ 906,470</b>	<b>\$ 1</b>



The Public Safety parcel tax is budgeted at \$1,085 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 22 Actual</b>	<b>FYE 22 Budget</b>	<b>Variance</b>
July	530,220	\$ 243,476	\$ 286,744
Aug	278,092	219,317	58,775
Sep	234,705	223,225	11,480
Oct	410,752	364,476	46,276
Nov	197,863	228,770	(30,907)
Dec	3,215,932	3,396,039	(180,107)
Jan	415,135	252,757	162,378
Feb	314,327	158,571	155,756
Mar	355,798	173,312	182,486
Apr	2,716,210	2,724,991	(8,781)
May	694,930	160,533	534,397
Jun	805,804	468,303	337,501
<b>Total</b>	<b>\$ 10,169,768</b>	<b>\$ 8,613,770</b>	<b>\$ 1,555,998</b>

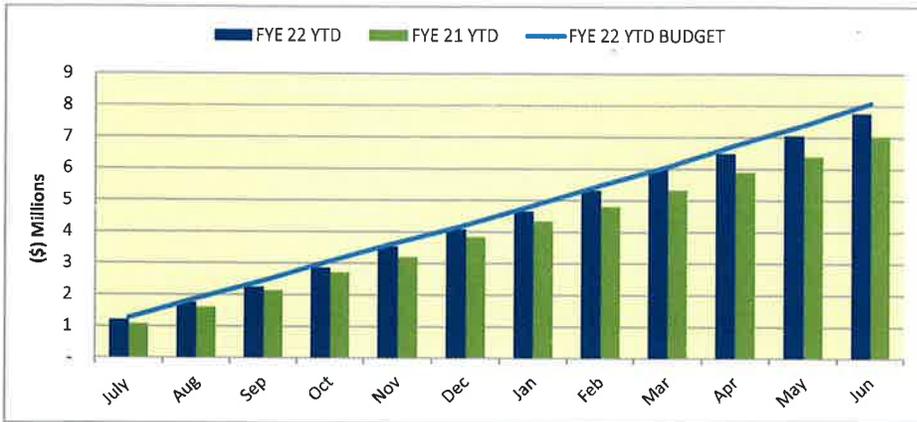


This graph combines revenue from the Operating Fund and Public Safety Tax Fund.

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

**Graph #4**

	<b>FYE 22 Actual</b>	<b>FYE 22 Budget</b>	<b>Variance</b>
July	\$ 1,195,537	\$ 1,255,391	\$ (59,854)
Aug	554,205	609,677	(55,472)
Sep	483,990	578,151	(94,161)
Oct	624,590	624,766	(176)
Nov	666,894	584,398	82,496
Dec	550,179	561,096	(10,917)
Jan	576,891	622,021	(45,130)
Feb	667,878	639,545	28,333
Mar	665,346	593,744	71,602
Apr	504,368	675,884	(171,516)
May	564,173	642,296	(78,123)
Jun	706,785	691,388	15,397
<b>Total</b>	<b>\$ 7,760,836</b>	<b>\$ 8,078,357</b>	<b>\$ (317,521)</b>

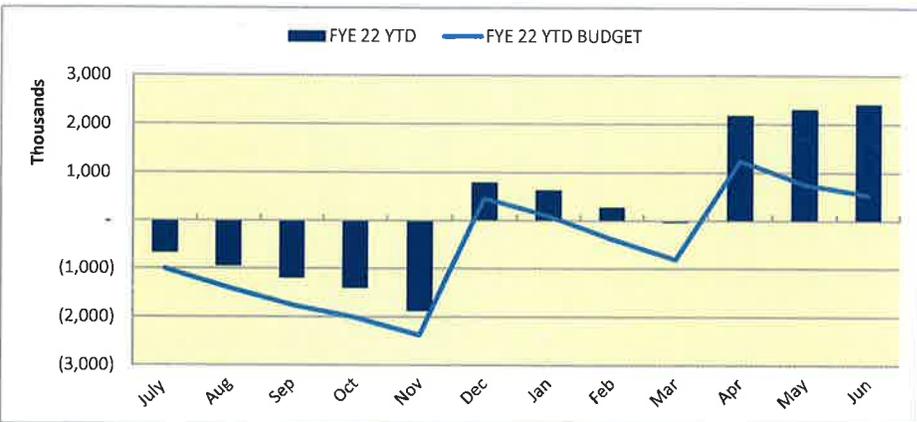


Expenditures are under budget \$317K.

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

**Graph #5**

	<b>FYE 22 Actual</b>	<b>FYE 22 Budget</b>	<b>Variance</b>
July	\$ (665,317)	\$ (1,011,915)	\$ 346,598
Aug	(276,113)	(390,360)	114,247
Sep	(249,285)	(354,926)	105,641
Oct	(213,838)	(260,290)	46,452
Nov	(469,031)	(355,628)	(113,403)
Dec	2,665,753	2,834,943	(169,190)
Jan	(161,756)	(369,264)	207,508
Feb	(353,551)	(480,974)	127,423
Mar	(309,548)	(420,432)	110,884
Apr	2,211,842	2,049,107	162,735
May	130,757	(481,763)	612,520
Jun	99,019	(223,085)	322,104
<b>Total</b>	<b>\$ 2,408,932</b>	<b>\$ 535,413</b>	<b>\$ 1,873,519</b>

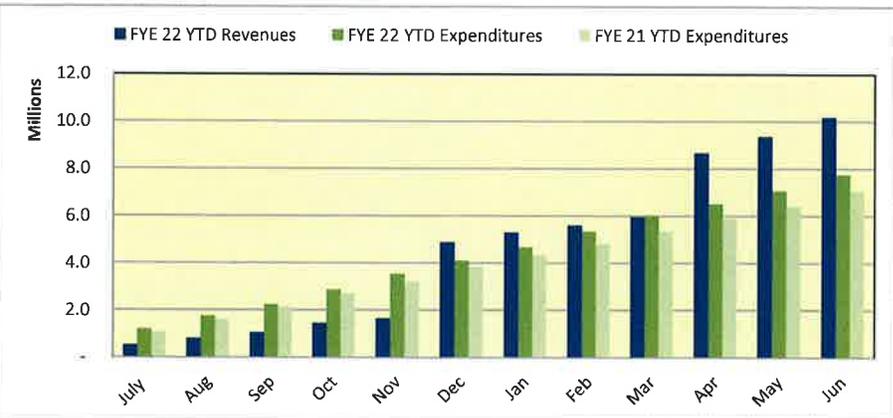


Operating and Public Safety Tax revenues are \$1.5M over budget and expenditures are \$.3M under budget resulting in a \$1.8M positive variance.

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

**Graph #6**

	<b>FYE 22 Actual Revenues</b>	<b>FYE 22 Actual Expenditures</b>	<b>Net</b>
July	\$ 530,220	\$ 1,195,537	\$ (665,317)
Aug	278,092	554,205	(276,113)
Sep	234,705	483,990	(249,285)
Oct	410,752	624,590	(213,838)
Nov	197,863	666,894	(469,031)
Dec	3,215,932	550,179	2,665,753
Jan	415,135	576,891	(161,756)
Feb	314,327	667,878	(353,551)
Mar	355,798	665,346	(309,548)
Apr	2,716,210	504,368	2,211,842
May	694,930	564,173	130,757
Jun	805,804	706,785	99,019
<b>Total</b>	<b>\$ 10,169,768</b>	<b>\$ 7,760,836</b>	<b>\$ 2,408,932</b>



Operating revenues exceed expenditures by \$2.4M before transfers and the optional pension paydown of the unfunded liability. An optional pension paydown of \$200K and net transfers out resulted in a -\$343K change to the Operating Fund balance.

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

**Graph #7**

	<b>FYE 22 Actual</b>	<b>FYE 21 Actual</b>	<b>Difference Between Yrs</b>
July	\$ -	\$ -	\$ -
Aug	409	260	149
Sep	816	-	816
Oct	75,637	2,536	73,101
Nov	338	219	119
Dec	2,395,628	2,335,385	60,243
Jan	68,710	39,976	28,734
Feb	10,033	7,011	3,022
Mar	11,989	6,032	5,957
Apr	1,747,583	1,652,098	95,485
May	22,949	14,276	8,673
Jun	224,159	203,262	20,897
<b>Total</b>	<b>\$ 4,558,251</b>	<b>\$ 4,261,055</b>	<b>\$ 297,196</b>

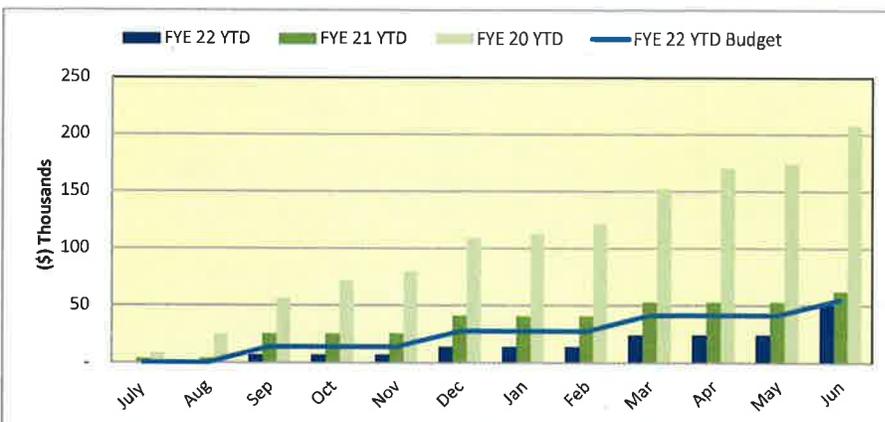


Basic property taxes represent 60% of budgeted Operating Fund revenues. Property owners pay in two installments, December 10th and April 10th. The County remits receipts as follows: 55% in December, 40% in April, and 5% in June.

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

**Graph #8**

	<b>FYE 22 Actual</b>	<b>FYE 21 Actual</b>	<b>Difference Between Yrs</b>
July	\$ 9	\$ 3,592	\$ (3,583)
Aug	7	156	(149)
Sep	7,097	21,419	(14,322)
Oct	5	142	(137)
Nov	4	109	(105)
Dec	6,620	15,170	(8,550)
Jan	9	(148)	157
Feb	7	69	(62)
Mar	10,218	12,278	(2,060)
Apr	9	61	(52)
May	8	50	(42)
Jun	26,244	9,357	16,887
<b>Total</b>	<b>\$ 50,237</b>	<b>\$ 62,255</b>	<b>\$ (12,019)</b>



LAIF balance at 06/30/22 was \$17.5M earning .75%. In the current quarter a net of \$2.5M was transferred from WFB into LAIF.

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

**Graph #9**

	<b>FYE 22 Actual</b>	<b>FYE 21 Actual</b>	<b>Difference Between Yrs</b>
July	\$ 67,444	\$ 110,762	\$ (43,318)
Aug	91,845	130,530	(38,685)
Sep	47,989	83,035	(35,046)
Oct	99,089	65,853	33,236
Nov	71,085	83,742	(12,657)
Dec	95,011	29,391	65,620
Jan	93,014	71,161	21,853
Feb	210,725	86,087	124,638
Mar	199,825	89,146	110,679
Apr	95,357	172,988	(77,631)
May	224,102	74,947	149,155
Jun	126,003	158,533	(32,530)
<b>Total</b>	<b>\$ 1,421,489</b>	<b>\$ 1,156,175</b>	<b>\$ 265,314</b>



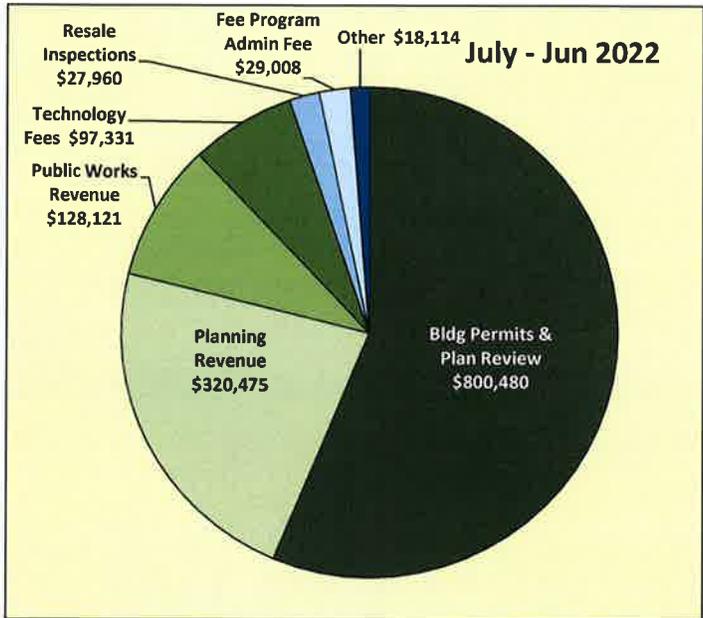
Building activity fluctuates from month to month depending upon project applications.

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

Graph #10

	FYE 22 July - June Revenues	FYE 22 Annual Budget	Variance
Bldg Permits & Plan Review	\$ 800,480	\$ 615,000	\$ 185,480
Planning Revenue	320,475	124,000	196,475
Public Works Revenue	128,121	88,800	39,321
Technology Fees	97,331	75,000	22,331
Resale Inspections	27,960	35,000	(7,040)
Fee Program Admin Fee	29,008	23,000	6,008
Other	18,114	12,600	5,514
	<u>\$ 1,421,489</u>	<u>\$ 973,400</u>	<u>\$ 448,089</u>

	FYE 22 July - June Revenues	FYE 21 July - June Revenues	Difference Between Yrs
Bldg Permits & Plan Review	\$ 800,480	\$ 669,245	\$ 131,235
Planning Revenue	320,475	239,860	80,615
Public Works Revenue	128,121	97,263	30,858
Technology Fees	97,331	72,611	24,720
Resale Inspections	27,960	48,187	(20,227)
Fee Program Admin Fee	29,008	17,247	11,761
Other	18,114	11,761	6,352
	<u>\$ 1,421,489</u>	<u>\$ 1,156,174</u>	<u>\$ 265,314</u>



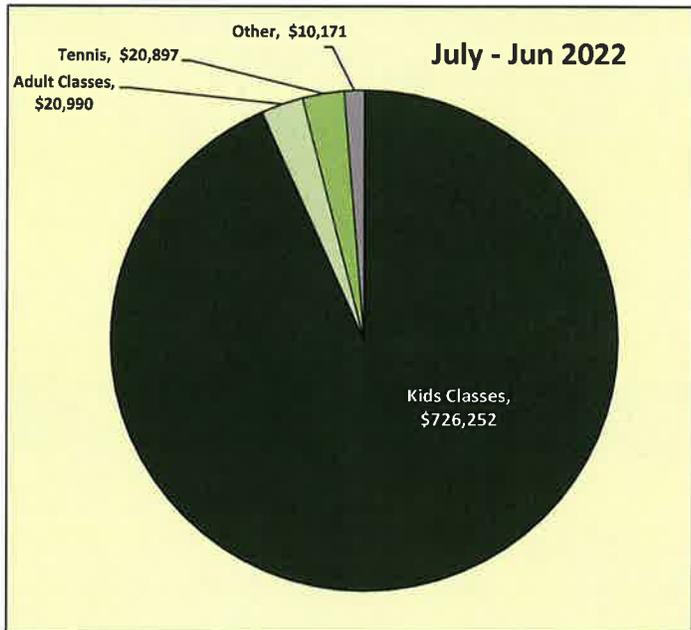
Building, Public Works, and Planning activity revenue is \$265K more than last year. Building activity fluctuates throughout the year.

**RECREATION REVENUES**

Graph #11

	FYE 22 July - June Revenues	FYE 22 Annual Budget	Variance
Kids Classes	\$ 726,252	\$ 500,000	\$ 226,252
Adult Classes	20,990	11,000	9,990
Tennis	20,897	4,000	16,897
Other (field rent & spec events)	10,171	11,000	(829)
	<u>778,310</u>	<u>526,000</u>	<u>252,310</u>
Collection Fees	(25,200)	(17,000)	(8,200)
	<u>753,110</u>	<u>509,000</u>	<u>244,110</u>

	FYE 22 July - June Revenues	FYE 21 July - June Revenues	Difference Between Yrs
Kids Classes	\$ 726,252	\$ 365,801	\$ 360,451
Adult Classes	20,990	15,887	5,103
Tennis	20,897	3,520	17,377
Other (tennis & special events)	10,171	6,800	3,371
	<u>\$ 778,310</u>	<u>\$ 392,008</u>	<u>\$ 386,302</u>



Recreation programs are \$386K higher than last year.