



## Staff Report

### February 12, 2019

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**TO:** Honorable Mayor and Members of the Town Council  
**FROM:** Roger Carroll, Finance Director  
**DATE:** February 5, 2019  
**RE:** Monthly Statement of Activity

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#### **Recommendation**

Receive and file.

#### **Issue Statement and Discussion**

Each month, as soon after the previous month end as possible, the Finance Director reconciles the bank accounts and produces the monthly Statement of Activity. Because the reports are produced on or near the first day of the subsequent month, they are essentially on a cash basis – no adjustments have been made to record revenues or expenses that have not yet been received or paid, but which relate the reporting month.

Here is a description of what each page reports:

Page 1: This report summarizes the revenues and expenses of all funds, with similar funds grouped together.

Page 2: This report breaks down the General Fund balance into designated categories.

Page 3: This report shows the summarized revenues and expenses of the individual funds within the Transportation, Development Fee and Maintenance District fund groups.

Page 4: This details the summarized revenues and expenses flow through the Town to other agencies.

Page 5: This shows the revenues of the General Fund. Year-to-date revenues are compared to the current year's budget and to the prior year-to-date's balances.

Page 6: This shows the expenditures of the General Fund, summarized by department. Year-to-date expenditures are compared to the current year's budget and to the prior year-to-date's balances.

#### **CEQA Requirements**

There are no CEQA issues.

#### **Financial and/or Policy Implications**

This report complies with the State Municipal Code.

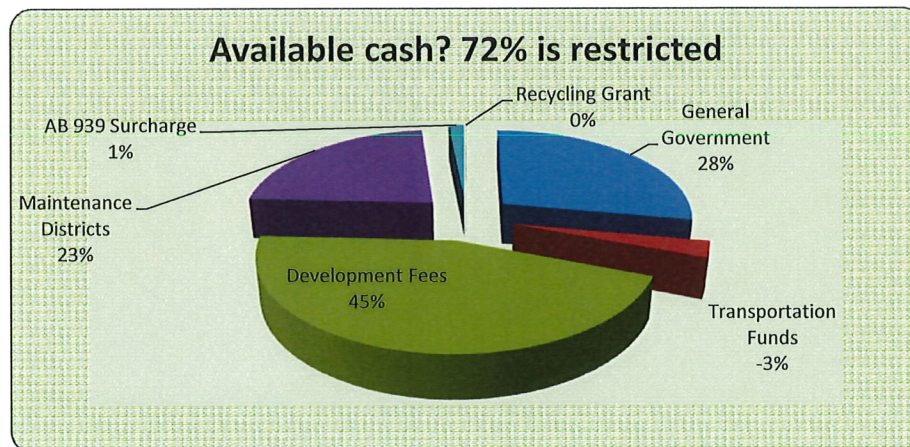
#### **Attachments**

- A. January 2018 Statement of Activity

Town of Loomis  
Statement of Activity  
For the Seven Months Ended January 31, 2019

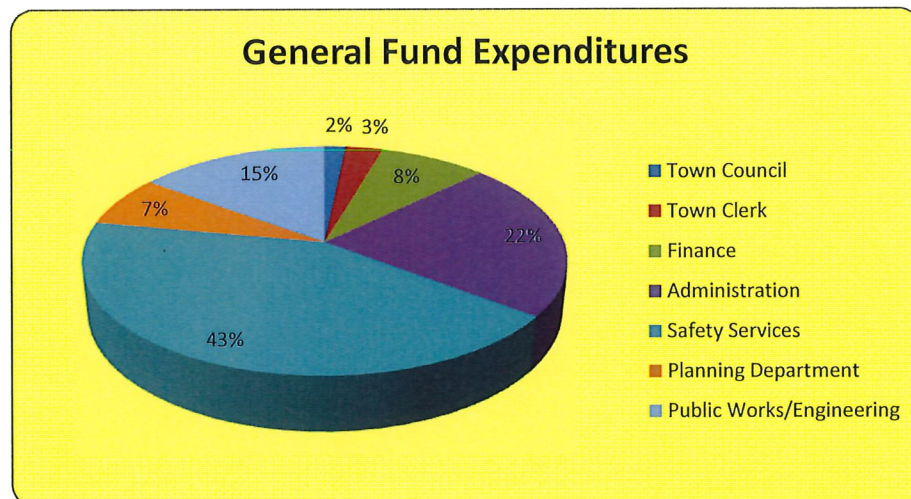
**Attachment A**

General Fund	Fund Balance as of 7/01/18	Revenue	Expenditures	Fund Balance as of 1/31/19	Transfers In	Out	Adjusted Fund Balance
General Government	\$ 576,033	\$ 888,175	\$ 619,329	\$ 844,879	\$ -	\$ -	\$ 844,879
Planning	72,856	179,544	125,197	127,203	-	-	127,203
Public Works	209,415	372,962	260,068	322,309	-	-	322,309
Safety Services	-	1,067,956	744,691	323,265	-	-	323,265
General Operations Reserve	200,000	-	-	200,000	-	-	200,000
Sub-total	\$ 1,058,304	\$ 2,508,637	\$ 1,749,285	\$ 1,817,656	\$ -	\$ -	\$ 1,817,656
General Capital and Investments							
General Government	\$ 1,036,827	\$ -	\$ -	\$ 1,036,827	\$ -	\$ -	\$ 1,036,827
Planning	-	-	-	-	-	-	-
Public Works	1,192,957	-	-	1,192,957	-	-	1,192,957
Multi Modal Facility	-	-	-	-	-	-	-
General Investment	100,000	-	-	100,000	-	-	100,000
Total General Fund	\$ 2,329,784	\$ 2,508,637	\$ 1,749,285	\$ 4,147,440	\$ -	\$ -	\$ 4,147,440
Restricted Funds							
Transportation Funds	\$ 15,882	\$ 183,178	\$ 612,775	\$ (413,715)	\$ -	\$ -	\$ (413,715)
Development Fees	6,457,814	217,905	10,500	6,665,219	-	-	6,665,219
Maintenance Districts	3,218,567	178,994	45,656	3,351,905	-	-	3,351,905
Supplemental Law Enforcement	114,113	92,143	50,000	156,256	-	-	156,256
AB 939 Surcharge	212,099	12,990	1,043	224,046	-	-	224,046
Recycling Grant	10,874	545	6,472	4,947	-	-	4,947
Total Restricted Funds	\$ 10,029,349	\$ 685,755	\$ 726,446	\$ 9,988,658	\$ -	\$ -	\$ 9,988,658
Other Funds							
Revolving Funds	\$ 719,961	\$ 5,638	\$ 4,813	\$ 720,786	\$ -	\$ -	\$ 720,786
Master Plan expenses recoverable	(30,577)	5	-	(30,572)	-	-	(30,572)
	689,384	5,643	4,813	690,214	-	-	690,214
Total All Funds	\$ 13,048,517	\$ 3,200,035	\$ 2,480,544	\$ 14,826,312	\$ -	\$ -	\$ 14,826,312



Town of Loomis  
Statement of Activity  
For the Seven Months Ended January 31, 2019

General Fund	Fund Balance as of 7/01/18	Revenue	Expenditures	Fund Balance as of 1/31/19	Transfers In	Out	Adjusted Fund Balance
<b>General Government</b>							
Town Council	\$ 22,220	41,458	28,909	34,769			34,769
Town Clerk	34,545	73,654	51,359	56,840			56,840
Finance	98,025	211,081	147,188	161,918			161,918
Administration	421,243	561,982	391,873	591,352			591,352
Total General Government	576,033	888,175	619,329	844,879	-	-	844,879
<b>Planning and Building</b>							
Planning Department	72,856	179,544	125,197	127,203			127,203
Total Planning and Building	72,856	179,544	125,197	127,203	-	-	127,203
<b>Public Works</b>							
Public Works/Engineering	209,415	372,962	260,068	322,309			322,309
Total Public Works	209,415	372,962	260,068	322,309	-	-	322,309
Safety Services	-	1,067,956	744,691	323,265	-	-	323,265
General Operations Reserve	200,000		-	200,000	-	-	200,000
Sub-total	1,058,304	2,508,637	1,749,285	1,817,656	-	-	1,817,656
<b>General Capital and Investments</b>							
General Government	173,711			173,711			173,711
General Fund Operating Reserves	863,116			863,116			863,116
Capital Projects	1,192,957			1,192,957			1,192,957
General Investment	100,000			100,000			100,000
Total General Fund	3,388,088	2,508,637	1,749,285	4,147,440	-	-	4,147,440



Town of Loomis  
Statement of Activity  
For the Seven Months Ended January 31, 2019

Transportation Funds	Fund Balance as of 7/01/18	Revenue	Expenditures	Fund Balance as of 1/31/19	Transfers In	Out	Adjusted Fund Balance
Gas Tax 2106	-	20,248	13,420	6,828			6,828
Gas Tax 2107	-	20,423	20,129	294			294
Gas Tax 2107.5	-	2,146		2,146			2,146
Gas Tax 2105	-	25,397	14,762	10,635			10,635
Gas Tax 2103	-	17,293	13,420	3,873			3,873
Road Maintenance Fund		66,492		66,492			66,492
Streets and Roads	-	30,490	551,044	(520,554)			(520,554)
Transit	15,882	689		16,571			16,571
Bike Lane	-			-			-
	15,882	183,178	612,775	(413,715)	-	-	(413,715)

Development Fee Funds

Park Fee	266,933	9,336		276,269			276,269
Open Space/Passive parks	283,762	8,740		292,502			292,502
Park Development	220,388	8,627		229,015			229,015
Drainage	265,766	10,443		276,209			276,209
Low Income Principal	78,427	750		79,177			79,177
Low Income Interest	207,315	7,364		214,679			214,679
CDBG Loans Repaid	172,091	4,365	10,500	165,956			165,956
Revolving Loan Fund	2,604	67		2,671			2,671
Road Circulation	529,345	16,149		545,494			545,494
Interchange	2,376,074	62,654		2,438,728			2,438,728
Sierra College Blvd	719,523	52,464		771,987			771,987
SCB Settlement	186,845	4,813		191,658			191,658
Rocklin Crossing	260,373	6,707		267,080			267,080
Rocklin Commons	106,964	2,755		109,719			109,719
Community Facilities	781,404	22,671		804,075			804,075
	6,457,814	217,905	10,500	6,665,219	-	-	6,665,219

Maintenance Districts

Tree Fund	354,937	19,162		374,099			374,099
Hunters Crossing	296,648	12,116	508	308,256			308,256
Loomis Maint 1	5,564	418	5	5,977			5,977
Loomis Maint 2	29,294	1,321	10	30,605			30,605
Heather Heights	359,475	14,094	94	373,475			373,475
Sunrise Loomis	263,104	11,202	71	274,235			274,235
Live Oak	138,042	9,732	36,223	111,551			111,551
Loomis Acres	185,291	7,522	50	192,763			192,763
Hunters Crossing 2	104,022	4,376	261	108,137			108,137
King Road Village	173,793	8,763	1,596	180,960			180,960
Saunders Avenue	23,509	1,134	10	24,633			24,633
Rachel Estates	278,985	13,528	398	292,115			292,115
No Name Lane	3,000			3,000			3,000
Sherwood Estates	127,844	7,179	71	134,952			134,952
Heritage Park Estates 1	289,238	17,515	183	306,570			306,570
Hunter Oaks	237,247	18,965	4,856	251,356			251,356
Sierra de Monserat	348,574	31,967	1,320	379,221			379,221
	3,218,567	178,994	45,656	3,351,905	-	-	3,351,905

Town of Loomis  
Statement of Activity  
For the Seven Months Ended January 31, 2019

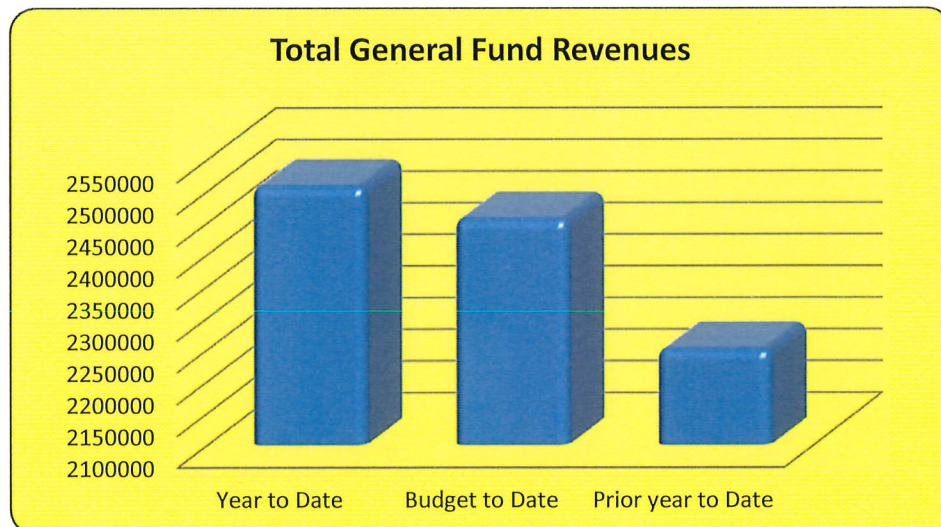
Revolving Funds	Fund Balance as of 7/01/18	Revenue	Expenditures	Fund Balance as of 1/31/19	Transfers In	Out	Adjusted Fund Balance
Revolving (Development Agreements)	689,540	1,139	996	689,683			689,683
County Facility Development fee	27,710	2,761	2,079	28,392			28,392
Dry Creek Watershed District	2,711	1,738	1,738	2,711			2,711
	<u>719,961</u>	<u>5,638</u>	<u>4,813</u>	<u>720,786</u>	<u>-</u>	<u>-</u>	<u>720,786</u>
Miscellaneous other Funds							
Westside Specific Plan	1,137			1,137			1,137
Master Plan	(31,714)	5		(31,709)			(31,709)
	<u>(30,577)</u>	<u>5</u>	<u>-</u>	<u>(30,572)</u>	<u>-</u>	<u>-</u>	<u>(30,572)</u>



Town of Loomis  
Revenues - General Fund  
For the Seven Months Ended January 31, 2019

	Actual as of 1/31/19	Budget as of 1/31/19	Variance	Actual as of 1/31/18	Current vs. Prior Year	Total Budget
<b>Revenues</b>						
Property Taxes - secured	639,617	665,000	(25,383)	598,412	41,205	1,140,000
Property Taxes - unsecured	24,300	12,250	12,050	23,123	1,177	21,000
Property Taxes - supplemental	14,093	9,917	4,176	9,339	4,754	17,000
Homeowner property tax relief	4,303	4,958	(655)	4,263	40	8,500
Sales Taxes	737,259	729,167	8,092	723,201	14,058	1,250,000
Transaction Taxes	377,654	262,500	115,154	267,841	109,813	450,000
Real Property Transfer Tax	18,910	23,333	(4,423)	23,248	(4,338)	40,000
Transient Occupancy Tax	5,603	7,000	(1,397)	3,967	1,636	12,000
Franchises	80,979	163,042	(82,063)	77,939	3,040	279,500
Business Licenses	20,715	14,292	6,423	15,326	5,389	24,500
Permits	90,175	71,458	18,717	145,204	(55,029)	122,500
Fees	27,815	14,000	13,815	9,748	18,067	24,000
Motor Vehicle in Lieu (DMV)		1,633	(1,633)		-	2,800
Property tax in lieu of Motor in Lieu	350,364	396,667	(46,303)	328,165	22,199	680,000
Interest	52,733	58,333	(5,600)	52,175	558	100,000
Market adjustments	46,148	-	46,148	(51,666)	97,814	-
Traffic fines	1,675	1,750	(75)	1,592	83	3,000
Rents	15,648	16,333	(685)	17,318	(1,670)	28,000
Miscellaneous	646	2,917	(2,271)	2,024	(1,378)	5,000
Prior year reserves		2,601	(2,601)		-	4,459
	<u>2,508,637</u>	<u>2,457,151</u>	<u>51,486</u>	<u>2,251,219</u>	<u>257,418</u>	<u>4,212,259</u>

The "Budget as of" column represents the amount of budget to date as if the budget was used evenly over time.



Town of Loomis  
Expenditures - General Fund  
For the Seven Months Ended January 31, 2019

Expenditures	Actual as of 1/31/19	Budget as of 1/31/19	Variance	Actual as of 1/31/18	Current vs. Prior Year	Total Budget
Town Council	28,909	31,033	2,124	23,630	(5,279)	53,200
Town Clerk	51,359	52,383	1,024	48,218	(3,141)	89,800
Finance	147,188	134,750	(12,438)	138,081	(9,107)	231,000
Administration	391,873	346,733	(45,140)	322,151	(69,722)	594,400
Planning	125,197	307,592	182,395	98,694	(26,503)	527,300
Community Services	145,971	215,075	69,104	121,336	(24,635)	368,700
Economic Development	2,700	22,138	19,438	8,956	6,256	37,950
Safety	744,691	863,142	118,451	789,975	45,284	1,479,672
Public Works	260,068	358,317	98,249	286,262	26,194	614,258
Non-Departmental	-	72,601	72,601	-	-	124,459
	<u>1,897,956</u>	<u>2,403,764</u>	<u>505,808</u>	<u>1,837,303</u>	<u>(60,653)</u>	<u>4,120,739</u>

The "Budget as of" column represents the amount of budget to date as if the budget was used evenly over time.

