



## Staff Report

### May 12, 2020

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**TO:** Honorable Mayor and Members of the Town Council  
**FROM:** Roger Carroll, Finance Director  
**DATE:** May 1, 2020  
**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**

CEQA does not apply to financial reporting.

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

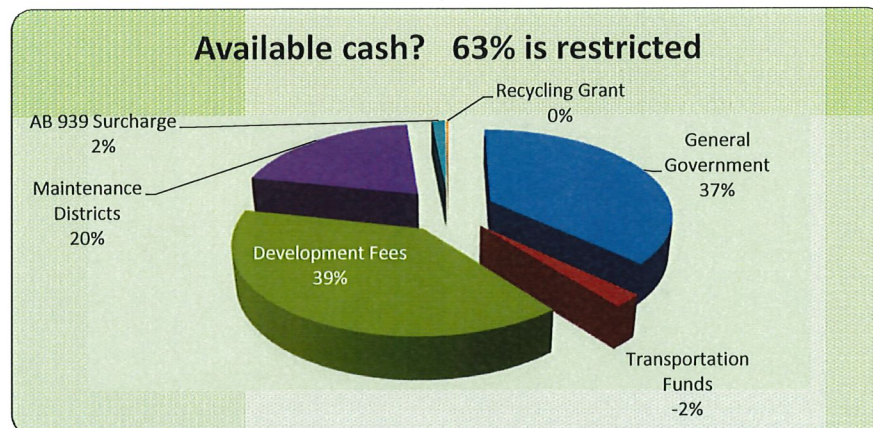
This report complies with the State Municipal Code.

#### **Attachments**

- A. April 2020 Statement of Activity

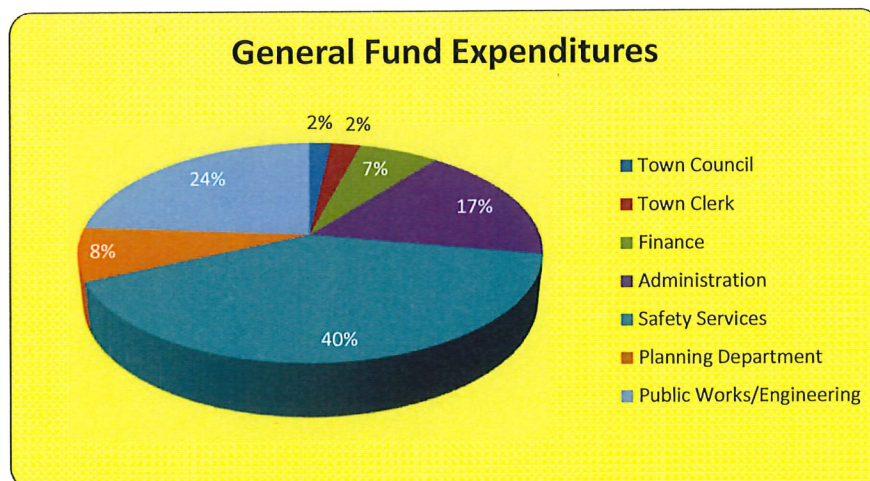
Town of Loomis  
Statement of Activity  
For the Ten Months Ended April 30, 2020

General Fund	Fund Balance as of 7/01/19	Revenue	Expenditures	Fund Balance as of 4/30/20	Transfers		Adjusted Fund Balance
					In	Out	
General Government	\$ 984,752	\$ 954,093	\$ 877,493	\$ 1,061,352	\$ -	\$ -	\$ 1,061,352
Planning	159,945	266,404	245,016	181,333	-	-	181,333
Public Works	427,858	812,005	746,813	493,050	-	-	493,050
Safety Services	-	1,378,814	1,268,115	110,699	-	-	110,699
General Operations Reserve	200,000	-	-	200,000	-	-	200,000
<b>Sub-total</b>	<b>\$ 1,772,555</b>	<b>\$ 3,411,316</b>	<b>\$ 3,137,437</b>	<b>\$ 2,046,434</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,046,434</b>
<b>General Capital and Investments</b>							
General Government	\$ 1,285,254	\$ -	\$ -	\$ 1,285,254	\$ -	\$ -	\$ 1,285,254
Planning	-	-	-	-	-	-	-
Public Works	3,184,187	-	-	3,184,187	-	-	3,184,187
Multi Modal Facility	-	-	-	-	-	-	-
General Investment	100,000	-	-	100,000	-	-	100,000
<b>Total General Fund</b>	<b>\$ 4,569,441</b>	<b>\$ 3,411,316</b>	<b>\$ 3,137,437</b>	<b>\$ 6,615,875</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,615,875</b>
<b>Restricted Funds</b>							
Transportation Funds	\$ 10,889	\$ 260,560	\$ 689,424	\$ (417,975)	\$ -	\$ -	\$ (417,975)
Development Fees	6,665,753	362,351	70,758	6,957,346	-	-	6,957,346
Maintenance Districts	3,398,879	220,296	31,352	3,587,823	-	-	3,587,823
Supplemental Law Enforcement	166,113	164,632	75,000	255,745	-	-	255,745
AB 939 Surcharge	230,250	16,633	800	246,083	-	-	246,083
Recycling Grant	24,871	943	-	25,814	-	-	25,814
<b>Total Restricted Funds</b>	<b>\$ 10,496,754</b>	<b>\$ 1,025,415</b>	<b>\$ 867,334</b>	<b>\$ 10,654,835</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,654,835</b>
<b>Other Funds</b>							
Revolving Funds	\$ 216,235	\$ 18,524	\$ 15,243	\$ 219,516	\$ -	\$ -	\$ 216,899
Master Plan expenses recoverable	(30,577)	8	-	(30,569)	-	-	(30,569)
	<b>185,658</b>	<b>18,532</b>	<b>15,243</b>	<b>188,947</b>	<b>-</b>	<b>-</b>	<b>186,330</b>
<b>Total All Funds</b>	<b>\$ 15,251,853</b>	<b>\$ 4,455,263</b>	<b>\$ 4,020,014</b>	<b>\$ 17,459,657</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,457,040</b>



Town of Loomis  
Statement of Activity  
For the Ten Months Ended April 30, 2020

General Fund	Fund Balance as of 7/01/19	Revenue	Expenditures	Fund Balance as of 4/30/20	Transfers In	Out	Adjusted Fund Balance
<b>General Government</b>							
Town Council	\$ 50,785	60,447	55,594	55,638			55,638
Town Clerk	77,095	82,241	75,638	83,698			83,698
Finance	187,754	222,626	204,752	205,628			205,628
Administration	669,118	588,779	541,509	716,388			716,388
<b>Total General Government</b>	<b>984,752</b>	<b>954,093</b>	<b>877,493</b>	<b>1,061,352</b>	<b>-</b>	<b>-</b>	<b>1,061,352</b>
<b>Planning and Building</b>							
Planning Department	159,945	266,404	245,016	181,333			181,333
<b>Total Planning and Building</b>	<b>159,945</b>	<b>266,404</b>	<b>245,016</b>	<b>181,333</b>	<b>-</b>	<b>-</b>	<b>181,333</b>
<b>Public Works</b>							
Public Works/Engineering	427,858	812,005	746,813	493,050			493,050
<b>Total Public Works</b>	<b>427,858</b>	<b>812,005</b>	<b>746,813</b>	<b>493,050</b>	<b>-</b>	<b>-</b>	<b>493,050</b>
Safety Services	-	1,378,814	1,268,115	110,699	-	-	110,699
General Operations Reserve	200,000		-	200,000	-	-	200,000
<b>Sub-total</b>	<b>1,772,555</b>	<b>3,411,316</b>	<b>3,137,437</b>	<b>2,046,434</b>	<b>-</b>	<b>-</b>	<b>2,046,434</b>
<b>General Capital and Investments</b>							
General Government	173,711			173,711			173,711
General Fund Operating Reserves	1,111,543			1,111,543			1,111,543
Capital Projects	3,184,187			3,184,187			3,184,187
Library	199,981			199,981			199,981
General Investment	100,000			100,000			100,000
<b>Total General Fund</b>	<b>6,541,978</b>	<b>3,411,316</b>	<b>3,137,437</b>	<b>6,815,857</b>	<b>-</b>	<b>-</b>	<b>6,815,857</b>



Town of Loomis  
Statement of Activity  
For the Ten Months Ended April 30, 2020

Transportation Funds	Fund Balance as of 7/01/19	Revenue	Expenditures	Fund Balance as of 4/30/20	Transfers In	Out	Adjusted Fund Balance
Gas Tax 2106	-	32,000	18,452	13,548			13,548
Gas Tax 2107	-	38,516	27,678	10,838			10,838
Gas Tax 2107.5	-	5,124		5,124			5,124
Gas Tax 2105	-	30,972	20,297	10,675			10,675
Gas Tax 2103	-	42,174	18,452	23,722			23,722
Road Maintenance Fund		111,275		111,275			111,275
Streets and Roads	-		579,064	(579,064)			(579,064)
Transit	10,889	499	25,481	(14,093)			(14,093)
Bike Lane	-			-			-
	<u>10,889</u>	<u>260,560</u>	<u>689,424</u>	<u>(417,975)</u>	-	-	<u>(417,975)</u>

Development Fee Funds

Park Fee	281,021	20,663		301,684			301,684
Open Space/Passive parks	294,895	17,966		312,861			312,861
Park Development	235,008	22,269	32,373	224,904			224,904
Drainage	279,648	13,379		293,027			293,027
Low Income Principal	79,927	2,250		82,177			82,177
Low Income Interest	213,869	11,227		225,096			225,096
CDBG Loans Repaid	126,178	3,971	20,322	109,827			109,827
Revolving Loan Fund	2,664	101		2,765			2,765
Road Circulation	560,534	36,519		597,053			597,053
Interchange	2,441,093	101,309		2,542,402			2,542,402
Sierra College Blvd	775,380	68,399		843,779			843,779
SCB Settlement	191,119	7,244	18,063	180,300			180,300
Rocklin Crossing	266,329	10,095		276,424			276,424
Rocklin Commons	109,410	4,147		113,557			113,557
Community Facilities	808,677	42,812		851,489			851,489
	<u>6,665,753</u>	<u>362,351</u>	<u>70,758</u>	<u>6,957,346</u>	-	-	<u>6,957,346</u>

Maintenance Districts

Tree Fund	370,300	13,881	4,941	379,240			379,240
Hunters Crossing	310,561	17,202	732	327,031			327,031
Loomis Maint 1	6,190	520	5	6,705			6,705
Loomis Maint 2	30,991	1,762	10	32,743			32,743
Heather Heights	376,219	19,859	1,998	394,080			394,080
Sunrise Loomis	275,616	14,503	1,869	288,250			288,250
Live Oak	114,950	10,804	1,667	124,087			124,087
Loomis Acres	194,185	10,166	1,000	203,351			203,351
Hunters Crossing 2	108,883	5,848	923	113,808			113,808
King Road Village	182,544	11,239	3,221	190,562			190,562
Saunders Avenue	25,004	1,495	10	26,489			26,489
Rachel Estates	296,321	18,052	550	313,823			313,823
No Name Lane	3,000			3,000			3,000
Sherwood Estates	137,437	9,349	1,129	145,657			145,657
Heritage Park Estates 1	313,631	22,677	1,457	334,851			334,851
Hunter Oaks	256,436	23,163	10,362	269,237			269,237
Sierra de Monserat	396,612	39,776	1,478	434,910			434,910
	<u>3,398,879</u>	<u>220,296</u>	<u>31,352</u>	<u>3,587,823</u>	-	-	<u>3,587,823</u>

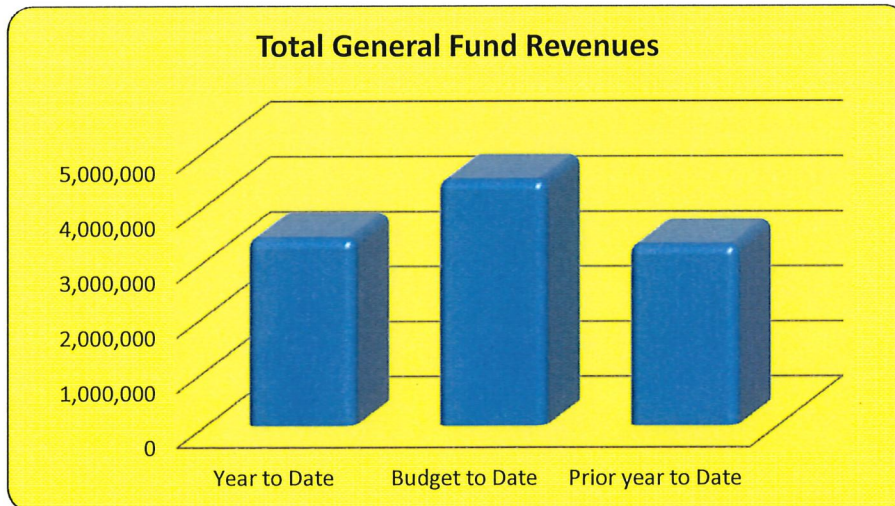
Town of Loomis  
Statement of Activity  
For the Ten Months Ended April 30, 2020

Revolving Funds	Fund Balance as of 7/01/19	Revenue	Expenditures	Fund Balance as of 4/30/20	Transfers		Adjusted Fund Balance
					In	Out	
Revolving (Development Agreements)	194,681	2,034	1,884	194,831			194,831
County Facility Development fee	18,898	12,262	11,708	19,452			19,452
State Disabled Access	-	2,865	248	2,617			
Dry Creek Watershed District	2,656	1,363	1,403	2,616			2,616
	<u>216,235</u>	<u>18,524</u>	<u>15,243</u>	<u>219,516</u>	<u>-</u>	<u>-</u>	<u>216,899</u>
<b>Miscellaneous other Funds</b>							
Westside Specific Plan	1,137			1,137			1,137
Master Plan	(31,714)	8		(31,706)			(31,706)
	<u>(30,577)</u>	<u>8</u>	<u>-</u>	<u>(30,569)</u>	<u>-</u>	<u>-</u>	<u>(30,569)</u>

Town of Loomis  
 Revenues - General Fund  
 For the Ten Months Ended April 30, 2020

	Actual as of 4/30/20	Budget as of 4/30/20	Variance	Actual as of 4/30/19	Current vs. Prior Year	Total Budget
<b>Revenues</b>						
Property Taxes - secured	678,444	1,016,667	(338,223)	639,745	38,699	1,220,000
Property Taxes - unsecured	27,409	20,417	6,992	25,288	2,121	24,500
Property Taxes - supplemental	13,269	14,167	(898)	14,095	(826)	17,000
Homeowner property tax relief	4,349	7,083	(2,734)	4,303	46	8,500
Sales Taxes	1,098,070	1,120,833	(22,763)	1,064,428	33,642	1,345,000
Transaction Taxes	507,000	595,417	(88,417)	564,270	(57,270)	714,500
Real Property Transfer Tax	39,567	33,333	6,234	30,124	9,443	40,000
Transient Occupancy Tax	5,203	13,333	(8,130)	9,636	(4,433)	16,000
Franchises	224,437	229,583	(5,146)	215,123	9,314	275,500
Business Licenses	27,973	20,417	7,556	26,396	1,577	24,500
Permits	149,642	102,083	47,559	125,308	24,334	122,500
Fees	43,779	20,000	23,779	39,563	4,216	24,000
Motor Vehicle in Lieu (DMV)	5,451	2,333	3,118	3,276	2,175	2,800
Property tax in lieu of Motor in Lieu	372,157	612,500	(240,343)	350,364	21,793	735,000
Interest	89,474	75,000	14,474	82,516	6,958	90,000
Market adjustments	59,419	-	59,419	68,882	(9,463)	-
Traffic fines	3,302	2,500	802	4,830	(1,528)	3,000
Rents	17,597	15,000	2,597	20,993	(3,396)	18,000
Miscellaneous	44,774	4,167	40,607	2,605	42,169	5,000
Prior year reserves		571,736	(571,736)		-	686,083
	<b>3,411,316</b>	<b>4,476,569</b>	<b>(1,065,253)</b>	<b>3,291,745</b>	<b>119,571</b>	<b>5,371,883</b>

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 Ten Months Ended April 30, 2020

Expenditures	Actual as of 4/30/20	Budget as of 4/30/20	Variance	Actual as of 4/30/19	Current vs. Prior Year	Total Budget
Town Council	55,594	60,000	4,406	45,405	(10,189)	72,000
Town Clerk	75,638	100,000	24,362	74,744	(894)	120,000
Finance	204,752	199,083	(5,669)	194,175	(10,577)	238,900
Administration	541,509	540,583	(926)	536,737	(4,772)	648,700
Planning	245,016	528,254	283,238	180,683	(64,333)	633,905
Community Services	22,811	32,250	9,439	17,290	(5,521)	38,700
Library	233,238	315,183	81,945	192,072	(41,166)	378,220
Economic Development	296,755	22,583	(274,172)	8,106	(288,649)	27,100
Safety	1,268,115	1,343,584	75,469	1,117,792	(150,323)	1,612,301
Public Works	746,813	538,125	(208,688)	470,920	(275,893)	645,750
Non-Departmental	1,294	713,403	712,109		(1,294)	856,083
	<b>3,691,535</b>	<b>4,393,049</b>	<b>701,514</b>	<b>2,837,924</b>	<b>(853,611)</b>	<b>5,271,659</b>

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

