



## Staff Report June 12, 2018

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**TO:** Honorable Mayor and Members of the Town Council  
**FROM:** Roger Carroll, Finance Director  
**DATE:** June 5, 2018  
**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.

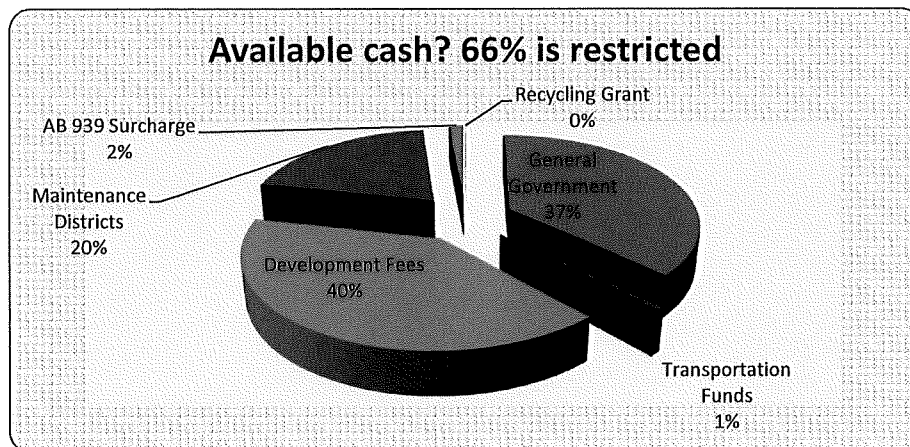
### **Attachments**

- A. May 2018 Statement of Activity

Town of Loomis  
 Statement of Activity  
 For the Eleven Months Ended May 31, 2018

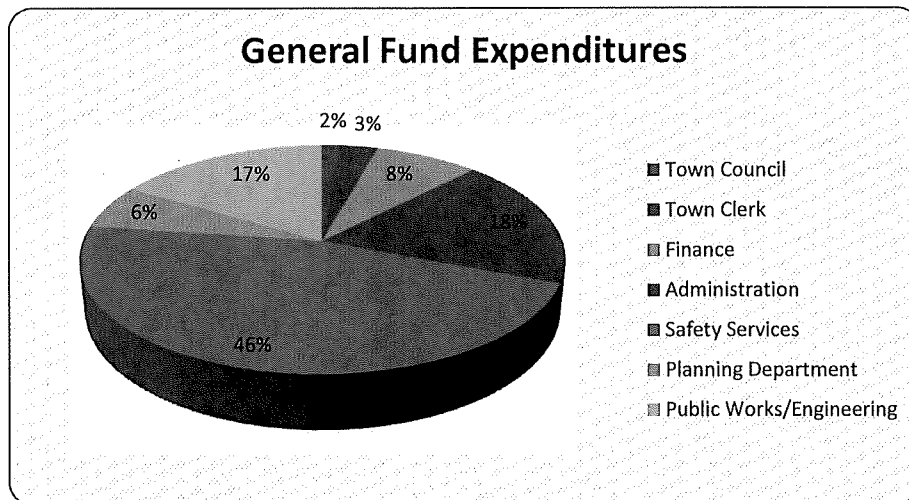
**Attachment A**

General Fund	Fund Balance	Revenue	Expenditures	Fund Balance	Transfers		Adjusted
	as of 7/01/17			as of 5/31/18	In	Out	Fund Balance
General Government	\$ 82,562	\$ 1,440,441	\$ 783,915	\$ 739,088	\$ -	\$ -	\$ 739,088
Planning	12,935	290,754	158,234	145,455	-	-	145,455
Public Works	49,330	772,311	420,306	401,335	-	-	401,335
Safety Services	-	2,157,773	1,174,301	983,472	-	-	983,472
General Operations Reserve	200,000	-	-	200,000	-	-	200,000
<b>Sub-total</b>	<b>\$ 344,827</b>	<b>\$ 4,661,279</b>	<b>\$ 2,536,756</b>	<b>\$ 2,469,350</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,469,350</b>
<b>General Capital and Investments</b>							
General Government	\$ 1,285,254	\$ -	\$ -	\$ 1,285,254	\$ -	\$ -	\$ 1,285,254
Planning	-	-	-	-	-	-	-
Public Works	1,980,771	-	-	1,980,771	-	-	1,980,771
Multi Modal Facility	-	-	-	-	-	-	-
General Investment	100,000	-	-	100,000	-	-	100,000
<b>Total General Fund</b>	<b>\$ 305,078</b>	<b>\$ 4,661,279</b>	<b>\$ 2,536,756</b>	<b>\$ 5,835,375</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,835,375</b>
<b>Restricted Funds</b>							
Transportation Funds	\$ 164,934	\$ 1,833,843	\$ 2,598,414	\$ (599,637)	\$ 752,038	\$ -	\$ 152,401
Development Fees	5,891,513	435,979	14,116	6,313,376	-	-	6,313,376
Maintenance Districts	3,020,857	143,822	16,700	3,147,979	-	-	3,147,979
Supplemental Law Enforcement	78,643	138,703	75,000	142,346	-	-	142,346
AB 939 Surcharge	217,398	10,992	1,600	226,790	-	-	226,790
Recycling Grant	12,452	87	5,000	7,539	-	-	7,539
<b>Total Restricted Funds</b>	<b>\$ 9,385,797</b>	<b>\$ 2,563,426</b>	<b>\$ 2,710,830</b>	<b>\$ 9,238,393</b>	<b>\$ 752,038</b>	<b>\$ -</b>	<b>\$ 9,990,431</b>
<b>Other Funds</b>							
Revolving Funds	\$ 895,242	\$ 38,601	\$ 27,784	\$ 906,059	\$ -	\$ -	\$ 906,059
Master Plan expenses recoverable	(30,706)	128	-	(30,578)	-	-	(30,578)
	<b>864,536</b>	<b>38,729</b>	<b>27,784</b>	<b>875,481</b>	<b>-</b>	<b>-</b>	<b>875,481</b>
<b>Total All Funds</b>	<b>\$ 10,555,411</b>	<b>\$ 7,263,434</b>	<b>\$ 5,275,370</b>	<b>\$ 15,949,249</b>	<b>\$ 752,038</b>	<b>\$ -</b>	<b>\$ 16,701,287</b>



Town of Loomis  
Statement of Activity  
For the Eleven Months Ended May 31, 2018

General Fund	Fund Balance as of 7/01/17	Revenue	Expenditures	Fund Balance as of 5/31/18	Transfers In	Out	Adjusted Fund Balance
<b>General Government</b>							
Town Council	\$ 7,632	69,139	37,627	39,144			39,144
Town Clerk	7,700	133,507	72,657	68,550			68,550
Finance	21,449	378,550	206,014	193,985			193,985
Administration	45,781	859,244	467,617	437,408			437,408
<b>Total General Government</b>	<b>82,562</b>	<b>1,440,441</b>	<b>783,915</b>	<b>739,088</b>	<b>-</b>	<b>-</b>	<b>739,088</b>
<b>Planning and Building</b>							
Planning Department	12,935	290,754	158,234	145,455			145,455
<b>Total Planning and Building</b>	<b>12,935</b>	<b>290,754</b>	<b>158,234</b>	<b>145,455</b>	<b>-</b>	<b>-</b>	<b>145,455</b>
<b>Public Works</b>							
Public Works/Engineering	49,330	772,311	420,306	401,335			401,335
<b>Total Public Works</b>	<b>49,330</b>	<b>772,311</b>	<b>420,306</b>	<b>401,335</b>	<b>-</b>	<b>-</b>	<b>401,335</b>
<b>Safety Services</b>	<b>-</b>	<b>2,157,773</b>	<b>1,174,301</b>	<b>983,472</b>	<b>-</b>	<b>-</b>	<b>983,472</b>
<b>General Operations Reserve</b>	<b>200,000</b>	<b>-</b>	<b>-</b>	<b>200,000</b>	<b>-</b>	<b>-</b>	<b>200,000</b>
<b>Sub-total</b>	<b>344,827</b>	<b>4,661,279</b>	<b>2,536,756</b>	<b>2,469,350</b>	<b>-</b>	<b>-</b>	<b>2,469,350</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	1,980,771			1,980,771			1,980,771
General Investment	100,000			100,000			100,000
<b>Total General Fund</b>	<b>3,710,852</b>	<b>4,661,279</b>	<b>2,536,756</b>	<b>5,835,375</b>	<b>-</b>	<b>-</b>	<b>5,835,375</b>



Town of Loomis  
Statement of Activity  
For the Eleven Months Ended May 31, 2018

Transportation Funds	Fund Balance as of 7/01/17	Revenue	Expenditures	Fund Balance as of 5/31/18	Transfers In	Out	Adjusted Fund Balance
Gas Tax 2106	14,186	34,462	18,556	30,092			30,092
Gas Tax 2107	29,495	43,749	27,834	45,410			45,410
Gas Tax 2107.5	4,193	1,993		6,186			6,186
Gas Tax 2105	26,061	33,724	20,412	39,373			39,373
Gas Tax 2103	7,726	24,475	18,556	13,645			13,645
Road Maintenance Fund		18,479		18,479			18,479
Streets and Roads	83,473	1,676,738	2,458,016	(697,805)	752,038		54,233
Transit	(200)	223	55,040	(55,017)			(55,017)
Bike Lane	-			-			-
	<u>164,934</u>	<u>1,833,843</u>	<u>2,598,414</u>	<u>(599,637)</u>	<u>752,038</u>	<u>-</u>	<u>152,401</u>

Development Fee Funds

Park Fee	228,595	30,412		259,007			259,007
Open Space/Passive parks	258,728	17,675		276,403			276,403
Park Development	176,501	36,518		213,019			213,019
Drainage	246,492	13,063		259,555			259,555
Low Income Principal	74,677	3,750		78,427			78,427
Low Income Interest	201,398		187	201,211			201,211
CDBG Loans Repaid	189,230		13,896	175,334			175,334
Revolving Loan Fund	2,549			2,549			2,549
Road Circulation	402,125	113,643		515,768			515,768
Interchange	2,258,661	65,255		2,323,916			2,323,916
Sierra College Blvd	592,925	110,510		703,435			703,435
SCB Settlement	182,856		11	182,845			182,845
Rocklin Crossing	254,814		16	254,798			254,798
Rocklin Commons	104,680		6	104,674			104,674
Community Facilities	717,282	45,153		762,435			762,435
	<u>5,891,513</u>	<u>435,979</u>	<u>14,116</u>	<u>6,313,376</u>	<u>-</u>	<u>-</u>	<u>6,313,376</u>

Maintenance Districts

Tree Fund	347,360		21	347,339			347,339
Hunters Crossing	283,671	7,621	721	290,571			290,571
Loomis Maint 1	4,958	471	5	5,424			5,424
Loomis Maint 2	27,664	970	10	28,624			28,624
Heather Heights	342,960	8,997	91	351,866			351,866
Sunrise Loomis	250,745	6,845	69	257,521			257,521
Live Oak	125,404	9,725	99	135,030			135,030
Loomis Acres	176,463	4,702	50	181,115			181,115
Hunters Crossing 2	99,267	2,905	423	101,749			101,749
King Road Village	166,054	7,381	3,089	170,346			170,346
Saunders Avenue	22,071	904	10	22,965			22,965
Rachel Estates	262,707	10,525	581	272,651			272,651
No Name Lane	3,000			3,000			3,000
Sherwood Estates	118,450	6,448	68	124,830			124,830
Heritage Park Estates 1	265,800	16,704	177	282,327			282,327
Hunter Oaks	220,801	21,436	9,527	232,710			232,710
Sierra de Monserat	303,482	38,188	1,759	339,911			339,911
	<u>3,020,857</u>	<u>143,822</u>	<u>16,700</u>	<u>3,147,979</u>	<u>-</u>	<u>-</u>	<u>3,147,979</u>

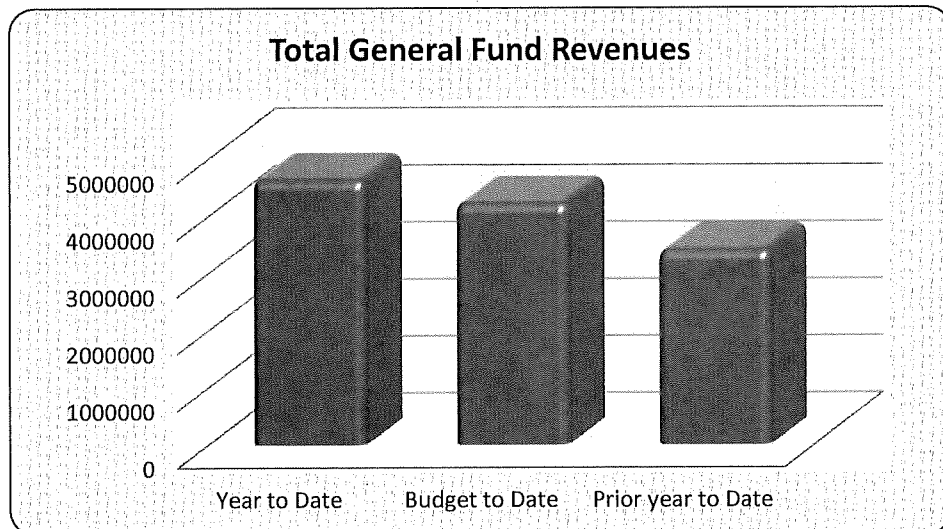
Town of Loomis  
Statement of Activity  
For the Eleven Months Ended May 31, 2018

Revolving Funds	Fund Balance	Revenue	Expenditures	Fund Balance	Transfers		Adjusted
	as of 7/01/17			as of 5/31/18	In	Out	
Revolving (Development Agreements)	877,482	3,098	2,502	878,078			878,078
County Facility Development fee	16,531	28,990	19,940	25,581			25,581
Dry Creek Watershed District	1,229	6,513	5,342	2,400			2,400
	<u>895,242</u>	<u>38,601</u>	<u>27,784</u>	<u>906,059</u>	-	-	<u>906,059</u>
Miscellaneous other Funds							
Westside Specific Plan	1,137			1,137			1,137
Master Plan	(31,843)	128		(31,715)			(31,715)
	<u>(30,706)</u>	<u>128</u>	<u>-</u>	<u>(30,578)</u>	-	-	<u>(30,578)</u>

Town of Loomis  
 Revenues - General Fund  
 For the Eleven Months Ended May 31, 2018

Revenues	Actual as of 5/31/18	Budget as of 5/31/18	Variance	Actual as of 5/31/17	Current vs. Prior Year	Total Budget
Property Taxes - secured	1,033,627	980,833	52,794	964,248	69,379	1,070,000
Property Taxes - unsecured	23,746	27,500	(3,754)	25,686	(1,940)	30,000
Property Taxes - supplemental	19,621	13,750	5,871	18,654	967	15,000
Homeowner property tax relief	7,248	7,792	(544)	7,085	163	8,500
Sales Taxes	1,107,445	1,100,000	7,445	1,026,926	80,519	1,200,000
Transaction Taxes	469,169	275,000	194,169	-	469,169	300,000
Real Property Transfer Tax	38,703	36,667	2,036	36,477	2,226	40,000
Transient Occupancy Tax	11,851	9,167	2,684	8,183	3,668	10,000
Franchises	233,968	243,833	(9,865)	221,101	12,867	266,000
Business Licenses	24,103	21,083	3,020	24,053	50	23,000
Permits	208,272	110,000	98,272	147,264	61,008	120,000
Fees	36,093	22,000	14,093	33,231	2,862	24,000
Motor Vehicle in Lieu (DMV)	3,566	2,567	999	2,998	568	2,800
Property tax in lieu of Motor in Lieu	656,330	572,917	83,413	612,412	43,918	625,000
Interest	84,893	82,500	2,393	75,425	9,468	90,000
Market adjustments	(83,783)	18,333	(102,116)	(40,199)	(43,584)	20,000
Traffic fines	3,336	2,750	586	2,301	1,035	3,000
Rents	28,732	25,667	3,065	28,668	64	28,000
Miscellaneous	2,321	4,583	(2,262)	873	1,448	5,000
Prior year reserves	752,038	689,368	62,670	228,313	523,725	752,038
	<b>4,661,279</b>	<b>4,246,310</b>	<b>414,969</b>	<b>3,423,699</b>	<b>1,237,580</b>	<b>4,632,338</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 Eleven Months Ended May 31, 2018

Expenditures	Actual as of 5/31/18	Budget as of 5/31/18	Variance	Actual as of 5/31/17	Current vs. Prior Year	Total Budget
Town Council	37,627	48,767	11,140	38,497	870	53,200
Town Clerk	72,657	71,408	(1,249)	79,166	6,509	77,900
Finance	206,014	207,900	1,886	199,671	(6,343)	226,800
Administration	467,617	500,683	33,066	383,167	(84,450)	546,200
Planning	158,234	390,317	232,083	160,932	2,698	425,800
Community Services	146,905	263,725	116,820	297,990	151,085	287,700
Economic Development	9,306	7,196	(2,110)	42,359	33,053	7,850
Safety	1,174,301	1,419,752	245,451	1,141,338	(32,963)	1,548,820
Public Works	420,306	587,703	167,397	491,903	71,597	641,130
Non-Departmental	752,038	689,368	(62,670)	200,870	(551,168)	752,038
	<b>3,445,005</b>	<b>4,186,818</b>	<b>741,813</b>	<b>3,035,893</b>	<b>(409,112)</b>	<b>4,567,438</b>

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

