



## Staff Report September 11, 2018

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

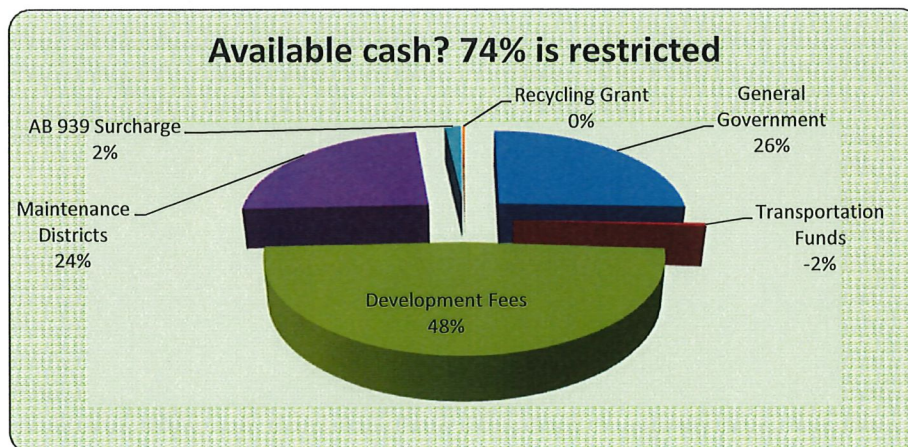
This report complies with the State Municipal Code.

### **Attachments**

- A. August 2018 Statement of Activity

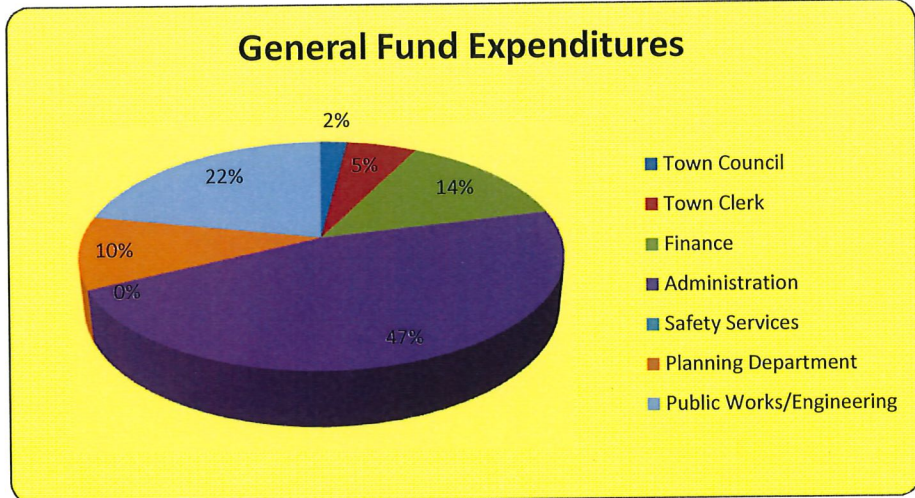
Town of Loomis  
Statement of Activity  
For the Two Months Ended August 31, 2018

General Fund	Fund Balance as of 7/01/18	Revenue	Expenditures	Fund Balance as of 8/31/18	Transfers In	Out	Adjusted Fund Balance
General Government	\$ 576,033	\$ 232,786	\$ 179,508	\$ 629,311	\$ -	\$ -	\$ 629,311
Planning	72,856	34,788	26,826	80,818	-	-	80,818
Public Works	209,415	74,180	57,202	226,393	-	-	226,393
Safety Services	-	0	0	0	-	-	0
General Operations Reserve	200,000	-	-	200,000	-	-	200,000
<b>Sub-total</b>	<b>\$ 1,058,304</b>	<b>\$ 341,754</b>	<b>\$ 263,536</b>	<b>\$ 1,136,522</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,136,522</b>
<b>General Capital and Investments</b>							
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
<b>Total General Fund</b>	<b>\$ 2,329,784</b>	<b>\$ 341,754</b>	<b>\$ 263,536</b>	<b>\$ 3,466,306</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,466,306</b>
<b>Restricted Funds</b>							
Transportation Funds	\$ 15,882	\$ 42,161	\$ 130,452	\$ (72,409)	\$ -	\$ -	\$ (72,409)
Development Fees	6,457,814	65,290	-	6,523,104	-	-	6,523,104
Maintenance Districts	3,218,567	33,299	587	3,251,279	-	-	3,251,279
Supplemental Law Enforcement	114,113	393	-	114,506	-	-	114,506
AB 939 Surcharge	212,099	1,497	-	213,596	-	-	213,596
Recycling Grant	20,874	152	-	21,026	-	-	21,026
<b>Total Restricted Funds</b>	<b>\$ 10,039,349</b>	<b>\$ 142,792</b>	<b>\$ 131,039</b>	<b>\$ 10,051,102</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,051,102</b>
<b>Other Funds</b>							
Revolving Funds	\$ 719,961	\$ 4,709	\$ -	\$ 724,670	\$ -	\$ -	\$ 724,670
Master Plan expenses recoverable	(30,577)	2	-	(30,575)	-	-	(30,575)
	<b>689,384</b>	<b>4,711</b>	<b>-</b>	<b>694,095</b>	<b>-</b>	<b>-</b>	<b>694,095</b>
<b>Total All Funds</b>	<b>\$ 13,058,517</b>	<b>\$ 489,257</b>	<b>\$ 394,575</b>	<b>\$ 14,211,503</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,211,503</b>



Town of Loomis  
Statement of Activity  
For the Two Months Ended August 31, 2018

General Fund	Fund Balance as of 7/01/18	Revenue	Expenditures	Fund Balance as of 8/31/18	Transfers In	Out	Adjusted Fund Balance
<b>General Government</b>							
Town Council	\$ 22,220	7,096	5,472	23,844			23,844
Town Clerk	34,545	18,935	14,601	38,879			38,879
Finance	98,025	47,178	36,380	108,823			108,823
Administration	421,243	159,578	123,055	457,766			457,766
<b>Total General Government</b>	<b>576,033</b>	<b>232,786</b>	<b>179,508</b>	<b>629,311</b>	-	-	<b>629,311</b>
<b>Planning and Building</b>							
Planning Department	72,856	34,788	26,826	80,818			80,818
<b>Total Planning and Building</b>	<b>72,856</b>	<b>34,788</b>	<b>26,826</b>	<b>80,818</b>	-	-	<b>80,818</b>
<b>Public Works</b>							
Public Works/Engineering	209,415	74,180	57,202	226,393			226,393
<b>Total Public Works</b>	<b>209,415</b>	<b>74,180</b>	<b>57,202</b>	<b>226,393</b>	-	-	<b>226,393</b>
<b>Safety Services</b>							
	-	0	0	0	-	-	0
<b>General Operations Reserve</b>							
	200,000			200,000	-	-	200,000
<b>Sub-total</b>	<b>1,058,304</b>	<b>341,754</b>	<b>263,536</b>	<b>1,136,522</b>	-	-	<b>1,136,522</b>
<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
<b>Total General Fund</b>	<b>3,388,088</b>	<b>341,754</b>	<b>263,536</b>	<b>3,466,306</b>	-	-	<b>3,466,306</b>



Town of Loomis  
Statement of Activity  
For the Two Months Ended August 31, 2018

Transportation Funds	Fund Balance as of 7/01/18	Revenue	Expenditures	Fund Balance as of 8/31/18	Transfers In	Out	Adjusted Fund Balance
Gas Tax 2106	-	5,435	4,535	900			900
Gas Tax 2107	-	5,953	6,803	(850)			(850)
Gas Tax 2107.5	-	2,109		2,109			2,109
Gas Tax 2105	-	6,791	4,989	1,802			1,802
Gas Tax 2103	-	6,530	4,535	1,995			1,995
Road Maintenance Fund		14,947		14,947			14,947
Streets and Roads	-		109,590	(109,590)			(109,590)
Transit	15,882	396		16,278			16,278
Bike Lane	-			-			-
	<u>15,882</u>	<u>42,161</u>	<u>130,452</u>	<u>(72,409)</u>	-	-	<u>(72,409)</u>

Development Fee Funds

Park Fee	266,933	4,365		271,298			271,298
Open Space/Passive parks	283,762	3,477		287,239			287,239
Park Development	220,388	4,507		224,895			224,895
Drainage	265,766	5,522		271,288			271,288
Low Income Principal	78,427	750		79,177			79,177
Low Income Interest	207,315	2,077		209,392			209,392
CDBG Loans Repaid	172,091	1,187		173,278			173,278
Revolving Loan Fund	2,604	19		2,623			2,623
Road Circulation	529,345	6,335		535,680			535,680
Interchange	2,376,074	18,778		2,394,852			2,394,852
Sierra College Blvd	719,523	6,021		725,544			725,544
SCB Settlement	186,845	1,365		188,210			188,210
Rocklin Crossing	260,373	1,902		262,275			262,275
Rocklin Commons	106,964	781		107,745			107,745
Community Facilities	781,404	8,204		789,608			789,608
							-
	<u>6,457,814</u>	<u>65,290</u>	<u>-</u>	<u>6,523,104</u>	-	-	<u>6,523,104</u>

Maintenance Districts

Tree Fund	354,937	12,428		367,365			367,365
Hunters Crossing	296,648	2,166		298,814			298,814
Loomis Maint 1	5,564	41		5,605			5,605
Loomis Maint 2	29,294	214		29,508			29,508
Heather Heights	359,475	2,626		362,101			362,101
Sunrise Loomis	263,104	1,922		265,026			265,026
Live Oak	138,042	1,009		139,051			139,051
Loomis Acres	185,291	1,354		186,645			186,645
Hunters Crossing 2	104,022	759	87	104,694			104,694
King Road Village	173,793	1,262	153	174,902			174,902
Saunders Avenue	23,509	172		23,681			23,681
Rachel Estates	278,985	2,037	47	280,975			280,975
No Name Lane	3,000			3,000			3,000
Sherwood Estates	127,844	934		128,778			128,778
Heritage Park Estates 1	289,238	2,113		291,351			291,351
Hunter Oaks	237,247	1,718	150	238,815			238,815
Sierra de Monserat	348,574	2,544	150	350,968			350,968
							-
	<u>3,218,567</u>	<u>33,299</u>	<u>587</u>	<u>3,251,279</u>	-	-	<u>3,251,279</u>

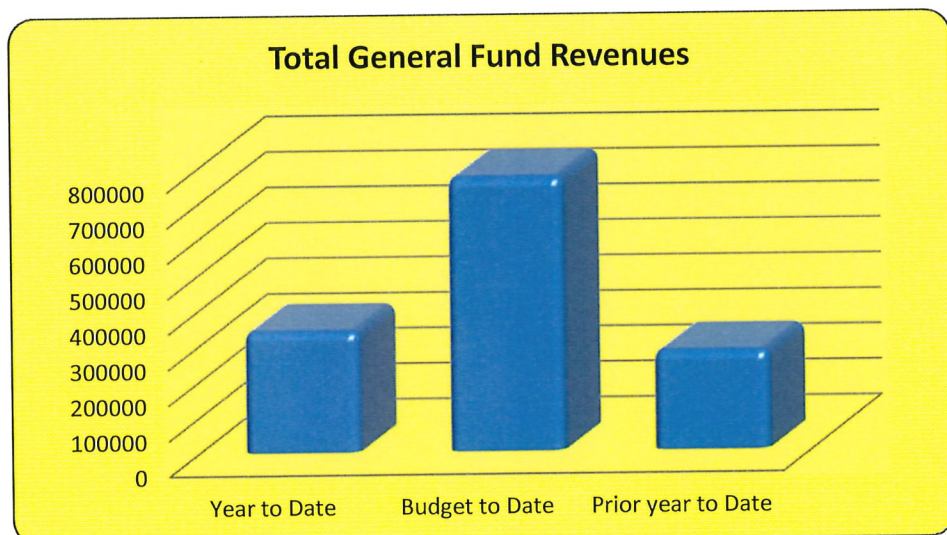
Town of Loomis  
Statement of Activity  
For the Two Months Ended August 31, 2018

Revolving Funds	Fund Balance	Revenue	Expenditures	Fund Balance	Transfers		Adjusted
	as of 7/01/18			as of 8/31/18	In	Out	
Revolving (Development Agreements)	689,540	505		690,045			690,045
County Facility Development fee	27,710	2,466		30,176			30,176
Dry Creek Watershed District	2,711	1,738		4,449			4,449
	<u>719,961</u>	<u>4,709</u>	<u>-</u>	<u>724,670</u>	<u>-</u>	<u>-</u>	<u>724,670</u>
Miscellaneous other Funds							
Westside Specific Plan	1,137			1,137			1,137
Master Plan	(31,714)	2		(31,712)			(31,712)
	<u>(30,577)</u>	<u>2</u>	<u>-</u>	<u>(30,575)</u>	<u>-</u>	<u>-</u>	<u>(30,575)</u>

Town of Loomis  
 Revenues - General Fund  
 For the Two Months Ended August 31, 2018

	Actual as of 8/31/18	Budget as of 8/31/18	Variance	Actual as of 8/31/17	Current vs. Prior Year	Total Budget
<b>Revenues</b>						
Property Taxes - secured	-	178,333	(178,333)	-	-	1,070,000
Property Taxes - unsecured	-	5,000	(5,000)	-	-	30,000
Property Taxes - supplemental	-	2,500	(2,500)	-	-	15,000
Homeowner property tax relief	-	1,417	(1,417)	-	-	8,500
Sales Taxes	184,108	200,000	(15,892)	147,000	37,108	1,200,000
Transaction Taxes	74,997	50,000	24,997	32,600	42,397	300,000
Real Property Transfer Tax	3,940	6,667	(2,727)	2,318	1,622	40,000
Transient Occupancy Tax	-	1,667	(1,667)	-	-	10,000
Franchises	-	44,333	(44,333)	-	-	266,000
Business Licenses	2,329	3,833	(1,504)	2,636	(307)	23,000
Permits	43,131	20,000	23,131	49,589	(6,458)	120,000
Fees	9,363	4,000	5,363	1,278	8,085	24,000
Motor Vehicle in Lieu (DMV)	-	467	(467)	-	-	2,800
Property tax in lieu of Motor in Lieu	-	104,167	(104,167)	-	-	625,000
Interest	14,115	15,000	(885)	16,471	(2,356)	90,000
Market adjustments	4,196	3,333	863	22,429	(18,233)	20,000
Traffic fines	-	500	(500)	-	-	3,000
Rents	5,526	4,667	859	4,314	1,212	28,000
Miscellaneous	49	833	(784)	266	(217)	5,000
Prior year reserves	-	125,340	(125,340)	-	-	752,038
	<b>341,754</b>	<b>772,056</b>	<b>(430,302)</b>	<b>278,901</b>	<b>62,853</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 Two Months Ended August 31, 2018

Expenditures	Actual as of 8/31/18	Budget as of 8/31/18	Variance	Actual as of 8/31/17	Current vs. Prior Year	Total Budget
Town Council	5,472	8,867	3,395	6,528	1,056	53,200
Town Clerk	14,601	12,983	(1,618)	14,782	181	77,900
Finance	36,380	37,800	1,420	34,226	(2,154)	226,800
Administration	123,055	665,537	542,482	109,431	(13,624)	546,200
Planning	26,826	70,967	44,141	30,402	3,576	425,800
Community Services	60,481	47,950	(12,531)	44,899	(15,582)	287,700
Economic Development	-	1,308	1,308	8,538	8,538	7,850
Safety	-	258,137	258,137	22,826	22,826	1,548,820
Public Works	57,202	106,855	49,653	98,226	41,024	641,130
Non-Departmental	-	125,340	125,340	-	-	752,038
	<b>324,017</b>	<b>1,335,744</b>	<b>1,011,727</b>	<b>369,858</b>	<b>45,841</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.

