TOWN OF LOOMIS

June 30, 2013

Honorable Mayor and Town Council

The attached Budget for the Town of Loomis for Fiscal Year 2013/14 has been prepared in compliance with the State of California Government Code. Staff prepared a workable document reflecting the manager's recommendations for review and consideration at the regular Town Council meeting on June 11, 2013. This document is a compilation of the recommendations and the consensus derived from discussions at the council meeting.

The budget document presents a balanced general fund budget, with revenues and expenditures projected at $3,155,071 and $3,154,452, respectively. This budget includes $505,071 from reserves designated for use for supplemental law enforcement and street and road improvements included as revenue. Not including the use of designated reserves, this budget projects a less than 1.0% increase in revenue and expenditures from the prior year budget.

Budget Highlights

Revenues

Revenues are estimated based on prior year experience and State generated estimates. The 2013/14 budget revenues are projected at approximately 94% of prior year actual amounts. See the detailed analysis, below, for explanation of these estimates.

General Fund Revenues are available for the Town's day to day operations, without restriction to specific projects or programs. The Town of Loomis receives almost two-thirds of its revenues from property and sales taxes. The majority of Revenue from Other Agencies comes from State revenues to replace Motor vehicle fees and sales taxes retained by the State.

The total current value of real property within the Town limits assessed by Placer County as of June 30, 2012 was $751,762,722. The County collects 1% of the assessed value, after reduction for Homeowner Exemptions. For 2013/14, this amount is approximately $7,414,788. This is a 4.1% increase over the prior year.

Of the $7,414,788 collected, major portions are allocated by the County to school districts, special districts and County administration. The Town receives approximately 10.5% of the taxes collected.

The dismal housing market seems to have turned the corner. As stated, above, property values have increased by 4.1% in the last year. This can only be accomplished by property revaluations that occur when they are sold for more than their previously assessed values. We are cautiously optimistic that this trend will continue.

The Town has franchise agreements with various companies that supply energy, refuse disposal and cable television. Pacific Gas and Electric Company (PG&E) pays the Town 3% of its receipts generated within the Town limits for the right to run electric and gas lines within the Town. The high price of fuel oil over the past few years has caused the utility customers to conserve, resulting in a decrease in revenue. The gas and electric franchise accounts for about $70,000 of the total franchise revenue budgeted.

The refuse company with which the town has a franchise agreement has consistently raised its rates approximately with the Consumer Price Index. The refuse disposal franchise brings in the lion's share of franchise revenue, at $118,000 budgeted for 2013/14.

The cable television franchise usually brings in about $30,000 per year.

Considering all the factors above, the 2013/14 budget for franchise fees is approximately equal to the prior year projected total.

During 2012/13, the Town had a surprising increase in new home construction. Currently, there is only one subdivision in the town limits with an inventory of buildable lots. These are high-end lots and at this writing we have no indications that any construction of these is planned. Any other new home construction would be "in-fill" in existing neighborhoods. We are projecting minimal new home construction, but hope to be surprised again.

Revenue from Other Agencies includes any General Fund revenue from Federal, State or other governmental agencies. In the past, 90% to 96% of this revenue source had been from Motor Vehicle License Fees (VLF) that vehicle owners pay to the Department of Motor Vehicles. VLF was allocated to municipalities on a per capita basis, and represented the third largest source of General Fund revenue for the Town.

In 2011/12, the State successfully withheld the remaining VLF (approximately $25,000) and is, in exchange, continued paying the County booking fees on the Town's behalf (about $7,000). There is no expectation that the VLF fees will ever be returned to the local governments.

Expenditures

The Town supplies its citizens with police protection, land use planning, and infrastructure maintenance and capital projects. More than one-third of the General Fund budget goes into safety services, which includes contracts with the Sheriff's department for police, the Loomis Fire Protection District for wild land fire protection and Placer County for animal control.

Cost Allocations. The Town of Loomis directly allocates costs to the funds and departments that directly benefit from those costs. Payroll costs are allocated during the payroll process, based on factors calculated during the budget process. These factors come from a review of each staff position and its related functions. All payroll costs and benefits are allocated using the same factors. Facility overhead costs are allocated to the departments based on percent of square footage used by each department. Both the payroll factor and the overhead factor are used to determine "billing rates" for each employee. These rates are used to apply costs, by fund transfer, to special projects and maintenance districts and for billing outside entities using our staff facilities.

Staffing The Town's Planning Director retired on June 15, 2011. Since the position's major responsibilities are currently being covered by the Town Manager and through contracted services, the staff position budget has been reduced to $18,000 as a "place holder," should the need for a director return. In the meantime, funds have been budgeted to pay for contract planning services for issues that cannot be handled by the current staff.

The Town of Loomis pays, in addition to wages and the related employer taxes, the employee share of retirement cost, medical and dental insurance up to $1,515 per month per employee through a Section 125 Cafeteria plan, and has provided a Section 457 deferred compensation plan (employee contributions only – no employer match).

The employees are members of the California Public Employee Retirement System (CalPERS), participating in the 2% @ 55 plan for Miscellaneous employees. CalPERS' retirement plans are similar to Social Security, in that there are employee withholdings and employer contributions. The Town has elected to pay both the employer and employee contributions, without withholding from the employee's pay.

In the 2% @ 55 plan, a member retiring at age 55 will receive an annual retirement income equal to 2% of the average of the

employee's highest three years income, times the number of years the employee was in the plan.

The Town's share of contributions for 2013/14 is 9.467% of employee base pay, plus the employee share of 7% for a total cost of 16.467% of base pay for retirement.

Capital Outlay Items. The Town's major projects for 2013/14 include implementation of the Downtown Master Plan; a new signal at the corner of King and Swetzer Roads; and reconstruction and overlay of portions of Taylor Road, Sierra College Blvd, and Bankhead Road.

Changes in Funding and Levels of Service

In spite of staffing decreases, no change in level of services is expected.

There has been some discussion that the contracting economy may cause some sales tax producing business may leave Town or go out of business altogether. The budget as presented allows for this. The Council is prepared to use existing reserves to maintain levels of service in law enforcement as they are for the near future.

The budget document presents a balanced general fund budget, with revenues and expenditures projected at $3,155,071 and $3,154,452, respectively. This budget includes $505,071 from reserves designated for use for supplemental law enforcement and street and road improvements included as revenue. Not including the use of designated reserves, this budget projects a less than 1.0% increase in revenue and expenditures from the prior year budget.

Debt

The Town of Loomis has no debt. In the early years of incorporation, the Council set aside reserves against the possibility of future recession. The Town has always "lived within its means", going without, rather than debt financing. Even now that major projects are being planned; grant funds and other revenue sources are being sought out, rather than acquiring debt.

Recent Accomplishments

The Town has completed and dedicated the Blue Anchor Park and plans to complete some of the ancillary parts of the park, like the parking lot.

Current Issues

Loomis faces uncertain economic times. The slump in the housing market and downturn in the economy has significantly affected many of the Town's sales tax producing businesses. At the same time, the Town is pursuing park development and building out its own Town hall.

Current Priorities

At a recent strategic planning meeting, the Council reviewed the many issues facing the Town. Below are the goals they adopted for the Town:

- Establish the Downtown Core business district as the area of central focus and activity for the Loomis Basin.
- Match or increase revenue to meet the mission and goals to be fiscally sustainable.
- Improve and increase mobility and circulation for all modes of movement.
- Improve communications and understanding among all Town leaders and stakeholders.
- The Council believes it should lead other communities in promoting and achieving sustainability.

Gann Appropriations Limitation

The California Constitution, Article 13B, requires that each local government set an appropriations limit, which is the maximum amount of tax revenue that may be collected and spent. Each year, that limit is adjusted by an inflation factor based on population growth and the change in California per capital income. As can be seen in Appendix D, the appropriations subject to the limit generally total less than the 40% limit. It is highly unlikely that the Town of Loomis will ever reach the limit since the inflation factor has always been greater than the percentage increase in the related revenue. The projected population growth for Placer County will most likely keep it that way far into the future.

The Future

The Town of Loomis' future is uncertain:

- The State of California continues to increase mandates on the Town to provide services yet in can reduce the Town's funding to balance its own.
- Property and sales taxes make up more than 60% of the Town's general fund revenue. The Town's top sales tax producers all rely on new home construction or major home remodeling. Property taxes can only increase through a vote of the people or by property development or resale.
- State controls over local revenues seem to be increasing. Although commitments have been made by the State to guarantee local funding, legislations still provides for forced loans from local to State Government.
- Retirement costs are expected to rise by 50% over the next six years.
- The "Triple-flip" sales tax/property tax trade is about to expire and will need to be factored into future budgets.

For local governments to maintain control of their interests, they need to continue to push for Constitutional protection of their revenue sources so that revenue raids by the State can no longer take place.

Conclusion

Although the future presents the challenge of finding and securing new or improved sources of revenue, the Loomis Town Council and Staff have demonstrated, for years, the ability to provide good local government, with minimal resources. The budget as presented allocates funds conservatively and appropriately, allowing the Town to accomplish goals set by this Council, and prior Councils: to provide a safe and enjoyable community with a rural atmosphere.

Respectfully submitted,

Rick Angelocci
Town Manager

Roger Carroll
Finance Director

General Fund

TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2014

GENERAL FUND
SUMMARY

DESCRIPTION	ADOPTED BUDGET 2013-14	ADOPTED BUDGET 2012-13	PROJECTED ACTUAL 2012-13	PRIOR YEARS ACTUAL 2011-2012	ACTUAL 2010-2011	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08	ACTUAL 2006-07
REVENUES BY MAJOR CATEGORY									
Property and Sales Taxes	1,662,300	1,602,000	1,646,208	1,633,690	1,618,153	1,603,575	1,927,589	2,064,756	2,191,250
Franchise Fees	233,000	235,500	232,884	254,327	223,481	213,394	226,024	230,783	223,918
Licenses and Permits	95,300	88,000	120,266	94,852	121,278	134,027	154,600	266,692	234,845
Revenue from Other Agencies	478,400	478,400	480,979	497,923	507,342	536,683	557,721	574,192	543,763
Investment Earnings	70,000	110,000	85,059	108,645	152,143	315,464	208,575	340,088	289,478
Miscellaneous	616,071	212,000	415,886	549,202	128,034	75,332	46,752	21,046	121,201
TOTAL REVENUES	3,155,071	2,725,900	2,981,282	3,138,639	2,750,432	2,878,475	3,121,261	3,497,556	3,604,455
EXPENDITURES BY DEPARTMENT									
General Government	741,895	766,951	695,835	792,784	767,369	775,932	834,367	717,304	676,453
Planning	128,772	154,234	89,448	126,618	233,936	349,583	366,154	377,481	282,349
Safety Services	1,432,153	1,390,509	1,380,362	1,321,098	1,310,114	1,320,437	1,335,729	1,341,029	1,173,870
Public Works	386,485	369,713	376,923	340,736	362,904	526,170	542,845	560,407	529,854
Non-Departmental	465,147	42,700	170,386	35,490	38,343	391,403	1,650,816	561,849	28,775
TOTAL EXPENDITURES	3,154,452	2,724,107	2,712,954	2,616,726	2,712,665	3,363,525	4,729,910	3,558,070	2,691,301
EXCESS REVENUE OVER (UNDER) EXPENDITURES	619	1,793	268,328	521,913	37,767	(485,050)	(1,608,649)	(60,514)	913,154
BEGINNING FUND BALANCE	5,272,795		5,004,467	4,696,269	4,658,502	5,143,552	6,752,201	6,812,715	5,899,561
ENDING FUND BALANCE	5,273,414		5,272,795	5,218,182	4,696,269	4,658,502	5,143,552	6,752,201	6,812,715

TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2014

GENERAL FUND
REVENUE DETAIL

DESCRIPTION	ADOPTED BUDGET 2013-14	ADOPTED BUDGET 2012-13	PROJECTED ACTUAL 2012-13	PRIOR YEARS ACTUAL 2011-2012	ACTUAL 2010-2011	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08	ACTUAL 2006-07
PROPERTY AND SALES TAXES									
30010 Property Taxes - Secured	782,000	790,000	774,498	767,409	769,631	811,347	862,306	877,681	807,168
30020 Property Taxes - Unsecured	18,000	20,000	18,161	18,744	19,228	20,142	21,539	21,345	20,033
30025 Property Taxes - Supplemental	2,300	4,000	2,286	7,566	8,743	11,191	26,980	63,534	80,627
30035 Property Tax in lieu of Sales Taxes	220,000	200,000	217,624	191,954	181,678	157,895	276,561	209,297	375,426
30030 Sales and Use Taxes	575,000	550,000	566,877	600,571	587,866	546,910	681,115	829,659	827,725
30040 Real Property Transfer Tax	30,000	10,000	29,950	17,827	21,150	19,096	14,799	19,513	36,340
30050 Transient Occupancy Tax	35,000	28,000	36,812	29,620	29,857	36,994	44,290	43,727	43,931
TOTAL TAXES	1,662,300	1,602,000	1,646,208	1,633,690	1,618,153	1,603,575	1,927,589	2,064,756	2,191,250
FRANCHISES									
32010 PG&E Electric	70,000	75,000	70,693	83,891	69,189	65,797	65,753	65,594	65,853
32020 PG&E Gas	13,000	15,000	12,477	18,167	12,959	12,662	16,559	16,054	16,266
32030 Cable Television	32,000	27,500	31,598	35,434	26,848	18,792	22,849	19,588	19,777
32040 Refuse Disposal	118,000	118,000	118,116	116,836	114,484	116,143	120,863	129,547	122,022
TOTAL FRANCHISES	233,000	235,500	232,884	254,327	223,481	213,394	226,024	230,783	223,918
LICENSES AND PERMITS									
33010 Business Licenses	15,000	14,000	14,914	14,270	15,736	15,071	17,039	16,180	17,872
33012 Business License Application fee	8,000	8,200	8,862	8,556	9,858	9,486	9,005	9,690	10,225
33020 Grading Permits	3,000	2,300	3,060	5,562	3,685	1,344	67	4,042	7,755
33030 Encroachment Permits	8,000	5,000	8,514	7,722	5,544	4,750	5,958	7,380	4,430
33040 Building Permits	25,000	25,000	25,917	30,720	37,335	49,537	29,450	47,638	41,300
33050 Plan Checks	10,000	8,000	11,211	10,537	13,129	15,913	10,256	31,774	23,781
33060 Electrical	2,000	2,000	3,114	1,606	5,139	4,900	3,090	7,069	11,319
33070 Plumbing	2,000	1,500	2,889	1,216	4,320	4,313	2,587	5,204	6,607
33080 Mechanical	2,000	1,500	2,780	1,582	4,578	4,275	1,943	5,883	6,392
33090 Energy	2,000	1,500	1,973	839	2,778	2,703	1,598	2,207	3,221
33090 Tree Permits	-	-		55				257	328
33110 Gen. Plan Amendments/Rezonings	-	-						3,375	3,375
33130 Conditional Use Permits	1,300	2,000	1,383	1,383	4,300		11,898	17,465	9,469
33140 Design Reviews	5,000	3,000	25,029	3,529	1,507	10,816	21,276	65,830	12,496
33160 Variance Fees	1,500	1,500	-	3,014	2,977		784	4,760	

33170 Minor Boundary Adjustments	4,000	4,000	4,437	4,497	-	4,004	24,232	12,505	31,727
33180 Certificate of Compliance	-	-			1,700		3,100	1,550	
33200 Sign Permits	500	500	465	558	558	364	405	1,275	850
33220 Subdivisions	-	-						8,790	17,580
33230 Transportation Permits	4,000	4,000	3,738	4,152	4,654	4,014	6,176	7,355	9,286
33990 Misc. Planning Fees	2,000	4,000	1,980	(4,946)	3,480	2,537	5,736	6,464	16,832
TOTAL LICENSES AND PERMITS	95,300	88,000	120,266	94,852	121,278	134,027	154,600	266,692	234,845
REVENUE FROM OTHER AGENCIES									
36010 Motor Vehicle In-Lieu	-	-	3,457	17,342	16,651	19,432	22,550	28,960	43,474
36030 Off Highway Vehicle License		-				200			
36060 Homeowner Property Tax Relief	8,400	8,400	8,400	8,658	8,595	8,415	8,561	8,822	8,761
36035 Property tax in Lieu of Vehicle License Fees	470,000	470,000	469,122	471,923	482,096	508,636	526,611	536,409	491,528
39999 State revenue take-a-way	-	-							
TOTAL REVENUE FROM OTHER AGENCIES	478,400	478,400	480,979	497,923	507,342	536,683	557,721	574,192	543,763
INVESTMENT EARNIGS									
37010 Portfolio income	70,000	110,000	85,059	108,645	152,143	315,464	208,575	340,088	289,478
36060 Unrealized Gains/(Losses)									
TOTAL INVESTMENT EARNINGS									
OTHER SOURCES OF FUNDS									
35010 Traffic fines	18,000	12,000	18,024	15,077	17,286	21,175	34,956	13,049	17,349
38010 Swim lesson participaiton fee	-	10,000	3,737	5,829	6,846	9,440	7,670		
39020 Rents	43,000	30,000	42,191	44,968	41,866	39,262			
39090 Miscellaneous	50,000	80,000	138,366	483,327	62,037	5,455	4,126	7,997	103,852
Prior year excess reserves	64,050	80,000	78,805						
Dedicated General Fund reserves	441,021		134,763						
TOTAL OTHER SOURCES OF FUNDS	616,071	212,000	415,886	549,202	128,034	75,332	46,752	21,046	121,201
TOTAL GENERAL FUND REVENUE	3,155,071	2,725,900	2,981,282	3,138,639	2,750,432	2,878,475	3,121,261	3,497,556	3,604,455

2,650,000

TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2014

GENERAL FUND
EXPENDITURE SUMMARIES

DESCRIPTION	ADOPTED BUDGET 2013-14	ADOPTED BUDGET 2012-13	PROJECTED ACTUAL 2012-13	PRIOR YEARS ACTUAL 2011-2012	ACTUAL 2010-2011	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08	ACTUAL 2006-07
EXPENDITURES BY FUNCTION									
Personnel	852,932	875,598	860,921	826,815	910,101	1,091,688	1,206,332	1,115,930	982,312
Supplies	41,000	44,100	26,966	43,643	43,590	60,924	62,711	45,672	35,618
Communications	9,200	9,850	8,308	9,067	8,631	9,642	10,819	15,626	9,636
Contracted Services	1,657,853	1,637,359	1,545,141	1,598,159	1,601,403	1,672,868	1,616,997	1,658,231	1,466,012
Resource Development	29,400	27,000	26,513	22,476	21,079	28,910	35,860	36,194	27,212
Occupancy	27,300	26,000	26,159	28,896	29,703	63,519	78,520	69,499	61,471
Capital Outlay	3,900	3,400	8,295	-	2,944	359,748	1,632,464	141,867	20,125
Miscellaneous	532,867	100,800	210,651	87,670	95,215	76,226	86,208	475,050	88,915
TOTAL	3,154,452	2,724,107	2,712,954	2,616,726	2,712,665	3,363,525	4,729,910	3,558,070	2,691,301
EXPENDITURES BY DEPARTMENT/COST CENTER									
Town Council	50,600	51,200	55,708	101,052	118,218	105,246	124,614	85,395	66,579
Town Clerk	73,546	71,811	66,541	62,204	67,733	65,546	73,231	60,775	57,706
Finance/Treasury	185,213	189,757	186,189	178,073	178,605	179,334	187,168	164,348	158,244
Administration	432,537	454,183	387,397	451,456	402,813	425,806	449,354	406,785	393,924
Planning	128,772	154,234	89,448	126,618	233,936	349,583	366,154	377,481	282,349
Community Services	22,600	41,700	28,948	32,736	33,513	31,595	20,801	19,292	22,775
Economic Development	1,000	1,000	6,675	2,754	4,830	4,830	2,732	10,000	6,000
Safety Services	1,432,153	1,390,509	1,380,362	1,321,098	1,310,114	1,320,437	1,335,729	1,341,029	1,173,870
Public Works	386,485	369,713	376,923	340,736	362,904	526,170	542,845	560,407	529,854
Non Departmental	441,547	-	134,763	-	-	354,978	1,627,283	532,557	-
TOTAL	3,154,452	2,724,107	2,712,954	2,616,726	2,712,665	3,363,525	4,729,910	3,558,070	2,691,301

TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2014

GENERAL FUND
DEPARTMENT 0100
TOWN COUNCIL

DESCRIPTION	ADOPTED BUDGET 2013-14	ADOPTED BUDGET 2012-13	PROJECTED ACTUAL 2012-13	PRIOR YEARS ACTUAL 2011-2012	ACTUAL 2010-2011	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08	ACTUAL 2006-07
PERSONNEL									
40110 Salaries	23,000	23,000	22,972	22,972	22,972	22,972	22,972	22,972	22,972
40310 Medicare	1,000	1,000	903	903	853	903	991	903	748
SUPPLIES AND EQUIPMENT									
50110 Office Expenses	6,000	6,000	4,023	6,657	6,030	6,872	8,784	4,642	4,229
50150 Legal Noticing	2,000	2,000	-	4,069	886	1,238	829	386	2,572
50210 Copy Machine	1,800	2,400	1,650	2,734	2,811	4,148	2,168	862	
COMMUNICATIONS									
CONTRACTED SERVICES									
51210 Council Projects		-							2,726
51210 Attorney - Special Projects	5,000	5,000	14,754	40,045	74,013	59,215	75,564	43,178	20,876
Goal facilitation	-	-	-						
Recruitment	-	-	-	13,627					
	-								
	-								
	-								
	-	-							
	-								
RESOURCE DEVELOPMENT									
60110 Memberships and Dues	4,100	4,100	4,083	4,003	4,128	4,003	3,953	3,953	4,063
60120 Travel and Meetings	7,500	7,500	7,323	6,041	6,449	5,895	9,352	7,899	7,793
OCCUPANCY									
61110 Rents and Leases	-	-						600	600

CAPITAL OUTLAY									
MISCELLANEOUS									
80110 Miscellaneous	200	200			75				
TOTALS	50,600	51,200	55,708	101,052	118,218	105,246	124,614	85,395	66,579

PROGRAM DESCRIPTION

The Loomis Town Council consists of five members, elected at-large on a non-partisan basis. Members serve for four years, with overlapping terms. The Town Council is the legislative body for the Town: its responsibility is to make policy. The Mayor presides over the Town Council Meeting. Council members also represent the Town on the board of other Government agencies, including the Placer County Economic Development Commission, the Placer County Flood Control District, the Local Agencies Formation Commission, the Placer County Transportation Planning Agency and the Placer County Mosquito Abatement District.

Staffing level: 5 elected Council Members

PROGRAM OBJECTIVES

* Maintain a quality of life in which families can grow and enjoy the small Town atmosphere.
* Preserve a Town in which there are concerns for all segments of society, including businesses and residents.
* Encourage the participation of all citizens in civic and community activities.
* Develop a Council and Town staff that responds courteously and respectfully to the concerns and needs of the Town's residents.
* Maintain slow, quality growth while preserving the financial integrity of the Town.

TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2014

GENERAL FUND
DEPARTMENT 0200
TOWN CLERK

DESCRIPTION	ADOPTED BUDGET 2013-14	ADOPTED BUDGET 2012-13	PROJECTED ACTUAL 2012-13	PRIOR YEARS ACTUAL 2011-2012	ACTUAL 2010-2011	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08	ACTUAL 2006-07
PERSONNEL									
40110 Salaries	38,296	41,017	37,570	39,567	38,333	37,100	40,054	31,149	31,071
40210 Group Insurance	12,000	10,000	10,588	7,963	9,069	8,913	10,484	7,745	6,468
40220 Retirement	6,400	5,968	5,954	5,628	5,252	5,075		4,530	310
40230 Worker's Compensation	2,500	1,000	2,064	841	1,090	784	1,371	1,155	1,224
40310 Medicare	600	565	528	557	540	520	565	574	404
40320 Unemployment and Training Tax	350	361	350	350	387	207	155	192	115
SUPPLIES AND EQUIPMENT									
50110 Office Expenses	1,200	1,200	236	602		3,515	31	1,278	220
50160 Books and Publications	-	-				78		25	
RESOURCE DEVELOPMENT									
60110 Memberships and Dues	200	200	145	783	328	125	205	385	270
60120 Travel and Meetings	2,400	2,400	1,169	2,151	1,845	2,262	3,457	2,791	1,889
OCCUPANCY									
61110 Rents and Leases	-	-				4,546	9,317	5,930	5,436
61120 Utilities	700	700	672	839	802	678	609	707	807
61140 Building Maintenance	300	300	572	957	435	347	247	178	180
CAPITAL OUTLAY									
70110 Office Equipment/Software	500	-	-		2,306			3,091	3,091

MISCELLANEOUS

80110 Elections	6,800	6,800	5,904		6,707		5,773		5,299
80130 Codification	1,300	1,300	789	1,966	638	1,396	963	1,046	922
TOTALS	73,546	71,811	66,541	62,204	67,733	65,546	73,231	60,775	57,706

PROGRAM DESCRIPTION

The Town Clerk's Department is responsible for the custody and maintenance of the Town's records. The Clerk oversees preparation and distribution of meeting agendas and minutes, resolutions, ordinances, etc. The Clerk coordinates the secretarial needs of the Council and Administrative Department, and administers the filing of all Fair Political Practice forms pursuant to State Laws. The Clerk's Department acts as the Town's Personnel Department and Deputy Registrar of Voters and maintains the documentation required by law.

Staffing level: 0.50 full time equivelant employees

PROGRAM OBJECTIVES

* Maintain legislative records that are accurate and readily available to Council, Staff and the Public.
* Insure that parliamentary procedures are followed.
* Insure that liability claims are properly addressed and followed through.
* Insure that the Town's Municipal Code is enforced.

TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2014

GENERAL FUND
DEPARTMENT 0300
FINANCE/TREASURER

DESCRIPTION	ADOPTED BUDGET 2013-14	ADOPTED BUDGET 2012-13	PROJECTED ACTUAL 2012-13	PRIOR YEARS ACTUAL 2011-2012	ACTUAL 2010-2011	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08	ACTUAL 2006-07
PERSONNEL									
40110 Salaries and wages	109,563	111,446	110,096	110,692	109,825	107,525	107,529	96,006	93,131
40210 Group Insurance	17,500	20,000	21,867	17,393	17,232	16,861	19,552	15,742	13,301
40220 Retirement	18,500	17,072	17,017	16,086	15,010	14,884	15,050	13,402	13,020
40230 Worker's Compensation	7,200	8,358	6,144	2,800	3,629	2,609	4,563	3,844	4,073
40310 Medicare	1,700	1,500	1,570	1,437	1,452	1,402	1,387	1,281	1,145
40320 Unemployment and Training Tax	450	981	226	779	624	580	404	480	350
SUPPLIES AND EQUIPMENT									
50110 Office Expenses	900	900	506	913	374	664	1,007	895	1,586
50210 Copy Machine	300	300	275	455	468	691	46	144	
COMMUNICATIONS									
CONTRACTED SERVICES									
51210 Custodial services	3,500	3,500	3,831	3,101	5,862	3,675	3,526	3,600	3,500
51210 Computer Services	3,000	4,400	2,808	3,219	3,896	3,789	6,413	4,487	3,537
51210 Auditors	17,000	16,500	16,600	17,300	15,750	15,150	14,450	13,739	12,750
RESOURCE DEVELOPMENT									
60110 Memberships and Dues	900	800	897	800	620	1,090	835	1,010	707
60120 Travel and Meetings	1,000	700	1,000	805	295	1,000		996	1,227
60120 Travel and Meetings - Risk Management	2,000	2,000	1,769	541	1,992	2,382	2,318	46	1,740

OCCUPANCY									
61110 Rents and Leases	-	-				5,788	7,620	7,550	6,921
61120 Utilities	900	900	856	1,068	1,021	864	775	900	1,027
61140 Building Maintenance	800	400	728	684	553	380	315	226	229
CAPITAL OUTLAY									
70110 Office Equipment/Software	-	-					1,378		
MISCELLANEOUS									
80110 Insurance/Bonds		-							
TOTALS	185,213	189,757	186,189	178,073	178,605	179,334	187,168	164,348	158,244

PROGRAM DESCRIPTION

The Finance Department and Town Treasurer are responsible for the effective management of the Town's fiscal resources and obligations. This department is responsible for accounting, financial reporting to the Town Council, preparation for the annual fiscal audit, budget preparation, cash management, payroll, accounts payable and receivable and reporting to other State and Federal organizations. As the Town's Treasury, this department is responsible for receiving and safekeeping the taxes and other revenues received by the Town.

Staffing level: 1.25 full time equivelant employees

PROGRAM OBJECTIVES

* Safeguard the Town's Assets
* Provide relevant financial information and assistance to the Town Council, Town Manager and other departments.
* Maintain appropriate balance between funds required to meet current obligations and the maintenance of an investment portfolio which will approximate a 100% invested position.

TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2014

GENERAL FUND
DEPARTMENT 0500
ADMINISTRATION

DESCRIPTION	ADOPTED BUDGET 2013-14	ADOPTED BUDGET 2012-13	PROJECTED ACTUAL 2012-13	PRIOR YEARS ACTUAL 2011-2012	ACTUAL 2010-2011	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08	ACTUAL 2006-07
PERSONNEL									
40110 Salaries and wages	169,819	178,426	173,499	168,769	163,656	166,475	158,556	150,194	154,712
40210 Group Insurance	34,000	31,000	32,148	25,996	21,024	20,609	22,249	17,500	17,810
40220 Retirement	27,454	27,331	26,437	28,683	23,853	23,800	29,900	20,291	25,415
40230 Worker's Compensation	11,000	5,000	9,626	4,262	5,523	3,972	6,946	5,852	6,199
40310 Medicare	2,599	2,587	3,039	3,174	2,767	2,987	2,594	3,268	3,016
40320 Unemployment and Training Tax	1,244	1,239	435	1,073	2,289	843	644	775	1,913
40410 Car Allowance	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600
SUPPLIES AND EQUIPMENT									
50110 Office Expenses	10,000	11,200	8,305	10,465	11,838	15,377	10,812	8,199	9,229
50160 Books and Publications	800	800	40	769	1,360	1,274	2,831	3,683	4,510
50210 Copy Machine	3,000	3,000	2,857	3,154	3,630	4,760	10,341	9,491	778
COMMUNICATIONS									
50310 Postage	1,200	1,200	569	679	934	2,155	735	943	948
50320 Telephone	4,500	4,500	4,680	4,666	4,541	3,426	4,231	2,878	3,259
50330 Internet Access	1,500	1,500	1,890	1,738	646	1,207	2,846	2,146	1,737
CONTRACTED SERVICES									
51210 Attorney	60,000	75,000	42,442	91,379	74,629	76,416	78,568	71,914	73,426
51210 Outside services/computer services	20,000	20,000	12,392	28,111	9,475	19,896	28,598	22,245	13,132

RESOURCE DEVELOPMENT									
60110 Memberships and Dues	3,000	3,000	2,273	1,934	1,836	1,636	2,379	1,766	1,819
60120 Travel and Meetings	4,000	2,000	6,059	2,297	420	2,986	523	1,177	525
60120 Education Reimbursement Fund		-						779	148
OCCUPANCY									
61110 Rents and Leases	-	-				12,813	16,869	16,715	15,322
61120 Utilities	5,500	5,500	5,454	6,013	4,733	5,538	3,654	1,992	2,290
61140 Building Maintenance	1,800	1,500	1,767	1,714	6,006	2,048	1,151	533	539
CAPITAL OUTLAY									
70010 Small Equipment Replacement Fund	500	500						489	
70010 Office Equipment/Software	1,600	1,600	1,044				2,411	3,173	2,960
MISCELLANEOUS									
80010 LAFCO/Air Pollution Control Board/other	10,000	12,200	3,827	10,051	3,838	5,459	5,099	11,095	4,140
80110 Insurance and Bonds	25,920	19,500	23,651	17,500	27,124	24,248	21,836	20,150	22,707
80510 Property Tax Administration	18,000	32,000	17,684	31,104	24,726	21,497	30,384	25,675	23,475
80520 Bank/other fees	4,000	2,500	3,677	4,327	4,364	2,784	1,598	262	315
TOTALS	432,537	454,183	387,397	451,456	402,813	425,806	449,354	406,785	393,924

PROGRAM DESCRIPTION

The Town Manager administers policies and programs as directed by the Town Council.

Staffing level: 1.75 full time equivelant employees

PROGRAM OBJECTIVES

* Provide assistance to Town Council in creating policies and programs responsive to the community's needs.
* Provide and promote effective leadership for all employees in order to accomplish the Town's mandated functions and respond to the policy decisions from the Town Council.
* Coordinate the Town's response and actions as related to neighboring jurisdictions and State and Federal legislatures.

TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2014

GENERAL FUND
DEPARTMENT 0700
PLANNING

DESCRIPTION	ADOPTED BUDGET 2013-14	ADOPTED BUDGET 2012-13	PROJECTED ACTUAL 2012-13	PRIOR YEARS ACTUAL 2011-2012	ACTUAL 2010-2011	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08	ACTUAL 2006-07
PERSONNEL									
40110 Salaries and wages	61,195	78,486	48,449	71,999	128,455	173,388	217,940	222,757	157,797
40210 Group Insurance	6,922	9,800	10,892	7,897	38,494	37,559	42,908	34,395	29,567
40220 Retirement	5,531	7,659	5,811	10,874	19,335	27,845	30,622	30,957	21,333
40230 Worker's Compensation	1,066	4,017	8,257	5,434	7,043	5,064	8,856	7,461	7,905
40310 Medicare	747	962	718	1,197	2,080	2,984	3,140	3,190	2,416
40320 Unemployment and Training Tax	311	310	362	349	1,120	1,216	815	1,631	765
SUPPLIES AND EQUIPMENT									
50110 Office Expenses	4,000	4,000	3,586	4,207	6,439	10,398	4,859	4,082	3,147
50150 Legal Publication	4,300	4,300	2,589	4,415	3,144	3,543	7,437	7,232	3,486
50160 Books and Publications	800	800	601	807	666	665	168	1,588	944
50210 Equipment Maintenance	2,300	2,300	1,650	2,734	2,811	4,148	2,242	862	
COMMUNICATIONS									
50310 Postage	1,100	1,100	668	873	809	808	1,162	1,721	1,438
50320 Telephone	-	-	-		19				
CONTRACTED SERVICES									
51210 Consulting	35,000	35,000	1,003	10,262	18,975	62,565	23,191	38,237	28,649
RESOURCE DEVELOPMENT									
60110 Memberships and Dues	500	500	550	360	335	350	1,374	515	340
60120 Travel and Meetings	2,000	2,000	1,091	2,582	1,137	5,958	7,108	9,188	4,273

OCCUPANCY									
61110 Rents and Leases	-	-				8,686	11,435	11,330	10,386
61120 Utilities	1,500	1,500	1,284	1,602	1,533	1,296	1,163	1,350	1,542
61140 Building Maintenance	1,000	1,000	1,093	1,026	905	570	472	339	343
CAPITAL OUTLAY									
70010 Computer Services	500	500	843		638	2,540	1,262	647	8,018
MISCELLANEOUS									
80010 General Plan Update	-	-							
TOTALS	128,772	154,234	89,448	126,618	233,936	349,583	366,154	377,481	282,349

PROGRAM DESCRIPTION

The Planning Department is responsible for addressing issues relating to property development and land use within the Town of Loomis. The Planning department sees that the quality of development within the Town reflects the preferences of the community as a whole, as stated in the General Plan and conforms to State and Federal guidelines. The Department administers the Town's Zoning Ordinances by processing and reviewing new development applications, and the associated environmental review and documentation, then making recommendations to the Planning Commission on whether to approve or deny the project.

Staffing level: 2.45 full time equivelant employees

PROGRAM OBJECTIVES

* Prepare, maintain and implement a comprehensive set of policies and physical plans to guide future development that is reflective of of the citizen's desires to create and maintain a friendly, rural style community.

TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2014

GENERAL FUND
COST CENTER: 0900
COMMUNITY SERVICES

DESCRIPTION	ADOPTED BUDGET 2013-14	ADOPTED BUDGET 2012-13	PROJECTED ACTUAL 2012-13	PRIOR YEARS ACTUAL 2011-2012	ACTUAL 2010-2011	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08	ACTUAL 2006-07
PERSONNEL									
SUPPLIES AND EQUIPMENT									
50120 PROSC Supplies		2,500	-	348	274	867	140		3,716
50160 Books and Publications	-	-							
50120 Town banners	2,500								
COMMUNICATIONS									
50310 Community mailings	-	-							
CONTRACTED SERVICES									
51210 PROS Committee member stipends	-	2,000	-	1,450	2,425	2,475	1,776	2,691	
51210 Summer Concerts/Depot events	3,000	3,000	3,350	2,399	1,899	3,634	1,200	5,813	3,396
51210 Summer Swim Program *	-	15,000	12,104	7,429	8,694	13,045	3,363		
December holiday festivities	-	300	443	230					
Miscellaneous festivities (earthday, etc.)	500	500	500	454					
Resurface basket ball court			-	4,850					
RESOURCE DEVELOPMENT									
Conferences	-	-							

COUNCIL DONATIONS AND AWARDS

Del Oro Sober Grad Night	500	500	500	1,000	500	500	500		500
Del Oro Band Spectacular	500	500	650	500	650	650	650	500	500
Eggplant Festival	500	500	500	500	500	500	500	500	
Seniors First (Handyman Prog.)	500	500					1,391	162	1,002
Military appreciation dance	300	400	400	800	400		500		
Loomis L.I.F.E. Senior Center	7,000	7,000	7,000	7,000	7,000	6,962	6,743	7,500	7,446
Del Oro High School Sports	1,000	1,000							550
Cowboy Poetry	1,000	0	0	500	1,102	1,000			1,000
Creek Week	500	500	0	500		500	500	500	500
McLaughlin Theatre Co events	3,000	3,000	3,000	400	1,570				
Peer Court	0	0			7,500				
Placer Sustain membership	0	500	0	500	500				
Placer Sustain Projects	0	2,500	0	2,702					
Placer County Sheriff Chaplaincy	500	0							
December holiday festivities	300								
	0								
	0								
	0								
Miscellaneous	1,000	1,500	500	1,175	500	1,462	3,537	1,626	4,165
TOTALS	22,600	41,700	28,948	32,736	33,513	31,595	20,801	19,292	22,775

PROGRAM DESCRIPTION

This cost center represents budget items formerly reported under various department headings, including Town Council and Planning, that have similar relevance to community services. Each item, individually does not warrant its own budget cost center, so has been grouped on this page.

The budget item formerly known as Appendix B "Detail of Council Awards and Donations" and the related summary line item on the Town Council budget page have been removed and the budget allocations included on this page.

The budget for the Summer Swim program listed above is for the net costs in excess of revenue (net loss) while the expenses are actual before off-setting revenue. Since the seasons overlap fiscal years, the program could be best evaluated as follows:

Swim Season	2013	2012	2011	2010
Revenues	*	4,378	6,488	8,126
Expenditures	*	13,502	18,430	14,339
Net loss	*	(9,124)	(11,942)	(6,213)
Budgeted loss	*	5,000	5,000	5,000
Positive/(Negative) variance	*	(4,124)	(6,942)	(1,213)

The swim program is "on hold" for the 2013 summer season while the Del Oro High School pool is being reconstructed.

TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2014

GENERAL FUND
COST CENTER: 1000
Economic Development

DESCRIPTION	ADOPTED BUDGET 2013-14	ADOPTED BUDGET 2012-13	PROJECTED ACTUAL 2012-13	PRIOR YEARS ACTUAL 2011-2012	ACTUAL 2010-2011	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08	ACTUAL 2006-07
PERSONNEL									
SUPPLIES AND EQUIPMENT									
50120 Supplies			200	54					
50160 Books and Publications									
COMMUNICATIONS									
CONTRACTED SERVICES									
51210 Chamber of Commerce/Town Business Projects	1,000	1,000	725	2,675	4,830	2,600		10,000	6,000
51210 I Love Loomis assistance							2,732		
Meetings: 2 Chamber and 2 Business									
RESOURCE DEVELOPMENT									
Travel and meetings				25					
OCCUPANCY									
CAPITAL OUTLAY									
Directional Sign program						2,230			
Blue Anchor Stage project			5,750						
MISCELLANEOUS									
TOTALS	1,000	1,000	6,675	2,754	4,830	4,830	2,732	10,000	6,000

PROGRAM DESCRIPTION

This cost center, new with the 2010/11 budget, details Council projects that enhance or promote the business and economic aspects of the Town. Specifically, th Council is taking a "Shed to Shed" approach, concentrating on the business in the Downtown Core area between the High Hand Fruit Shed on the southwest and the Blue Goose Fruit Shed on the northeast.

TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2014

GENERAL FUND
DEPARTMENT 1500
SAFETY SERVICES

DESCRIPTION	ADOPTED BUDGET 2013-14	ADOPTED BUDGET 2012-13	PROJECTED ACTUAL 2012-13	PRIOR YEARS ACTUAL 2011-2012	ACTUAL 2010-2011	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08	ACTUAL 2006-07
PERSONNEL									
SUPPLIES AND EQUIPMENT									
50210 Equipment Maintenance								66	226
COMMUNICATIONS									
50320 Telephone	-	650	-	780	936	998	816	6,999	1,428
CONTRACTED SERVICES									
51210 Police - basic service	1,266,366	1,211,842	1,211,842	1,174,075	1,173,894	1,201,103	1,161,372	1,184,263	1,043,567
Traffic control in excess of COPS grant	64,100	78,954	79,002	70,267	70,794	79,553	88,224	63,904	50,359
51210 Wildland Fire	10,000	10,000						726	
51210 Animal Control	89,137	87,090	87,090	74,611	62,420	34,574	84,346	84,346	67,477
51210 Civil Defense	750	773	722	719	748	741	735	725	719
RESOURCE DEVELOPMENT									
OCCUPANCY									
CAPITAL OUTLAY									
MISCELLANEOUS									
81510 Booking Fees	1,800	1,200	1,707	646	1,322	3,468	236		10,094
TOTALS	1,432,153	1,390,509	1,380,362	1,321,098	1,310,114	1,320,437	1,335,729	1,341,029	1,173,870

K-9
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TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2014

GENERAL FUND
DEPARTMENT 1900
PUBLIC WORKS

DESCRIPTION	ADOPTED BUDGET 2013-14	ADOPTED BUDGET 2012-13	PROJECTED ACTUAL 2012-13	PRIOR YEARS ACTUAL 2011-2012	ACTUAL 2010-2011	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08	ACTUAL 2006-07
PERSONNEL									
40110 Salaries and wages	200,778	194,335	201,644	181,825	191,526	292,407	322,251	300,887	256,292
40210 Group Insurance	40,000	40,000	47,775	34,504	19,745	39,691	44,354	34,891	32,038
40220 Retirement	27,473	25,445	31,551	27,464	25,553	43,095	45,720	43,132	37,755
40230 Worker's Compensation	16,967	19,615	16,228	18,143	24,402	19,704	34,459	29,031	30,220
40310 Medicare/Fica	2,465	2,418	1,921	2,506	2,599	4,406	4,489	4,223	3,850
40320 Unemployment and Training Tax	700	1,100	679	1,097	765	1,708	1,211	1,919	1,377
SUPPLIES AND EQUIPMENT									
50110 Office Expenses	1,000	2,000	447	1,260	1,670	1,624	10,894	2,237	975
50160 Books and Publications	100	400	2		1,189	1,062	122		
COMMUNICATIONS									
50310 Postage	200	200	131	97	255	197	273	169	123
50320 Telephone	700	700	370	235	491	851	756	770	703
CONTRACTED SERVICES									
51210 Engineering	10,000	10,000	-		9,185	22,118	9,600	15,570	33,305
51210 Maintenance Contracts	20,000	20,000	17,923	21,334	17,624	17,710	46	22,800	27,483
51210 Open Space maintenance	2,000	2,000	-						
51210 Building Official	40,000	28,000	37,610	30,621	46,290	54,609	33,292	69,993	75,110

RESOURCE DEVELOPMENT									
60110 Memberships and Dues	100	100	153	50	-	225	100	1,022	
60120 Travel and Meetings	1,700	1,700	-	105	1,694	998	4,254	4,667	2,418
OCCUPANCY									
61110 Rents and Leases	1,000	2,000	767	1,324	1,626	10,135	13,934	13,034	8,296
61120 Utilities	5,000	5,000	4,531	6,264	3,514	2,538	2,306	581	458
61120 Park Water	7,500	6,000	7,220	6,256	7,630	6,521	7,947	7,177	5,058
61130 Park Electricity	300	300	114	118	111	103	123	17	1,806
61140 Building Maintenance	1,000	900	1,100	1,032	835	668	584	341	231
CAPITAL OUTLAY									
70010 Small Equipment	800	800	657					977	6,056
70010 Infrastructure Acquisition/Maintenance	-	-					130		
MISCELLANEOUS									
80220 Flood Control Planning	6,700	6,700	6,100	6,500	6,200	5,800	6,000	6,968	6,300
TOTALS	386,485	369,713	376,923	340,736	362,904	526,170	542,845	560,407	529,854

PROGRAM DESCRIPTION

The Public Works department provides for construction and maintenance of the Town's infrastructure. Infrastructure includes streets, sidewalks, curbs, gutters, ditches, street lights, traffic signals and parks. The Public Works department works with the Planning Department in reviewing development projects for proper drainage and other compliance issues.

Staffing level: 4.25 full time equivelant employees

PROGRAM OBJECTIVES

Provide a safe and comfortable environment for the citizens and businesses of the Town by creating and maintaining appropriate infrastructure.

TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2014

GENERAL FUND
NON DEPARTMENTAL EXPENDITURES

DESCRIPTION	ADOPTED BUDGET 2013-14	ADOPTED BUDGET 2012-13	PROJECTED ACTUAL 2012-13	PRIOR YEARS ACTUAL 2011-2012	ACTUAL 2010-2011	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08	ACTUAL 2006-07
PERSONNEL									
SUPPLIES AND EQUIPMENT									
COMMUNICATIONS									
CONTRACTED SERVICES									
RESOURCE DEVELOPMENT									
OCCUPANCY									
CAPITAL OUTLAY									
Loomis Depot Restoration								133,491	
MMF costs paid from prior year encumberances									
Property Acquisition and Due Dilligence						354,978	255,392		
Union Pacific Property purchase							1,371,891		
MISCELLANEOUS									
Transfers to Streets and Roads funds	441,547							399,066	
Transfers to Park funds			134,763						
TOTALS	441,547	-	134,763		-	354,978	1,627,283	532,557	-

TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2014

TRANSPORTATION
SUMMARY

DESCRIPTION	ADOPTED BUDGET 2013-14	ADOPTED BUDGET 2012-13	PROJECTED ACTUAL 2012-13	PRIOR YEARS ACTUAL 2011-2012	ACTUAL 2010-2011	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08	ACTUAL 2006-07
STREET FUND REVENUE									
Gas Tax 2106	25,682	30,000	25,293	28,674	29,904	32,357	31,996	34,745	35,788
Gas Tax 2107	46,899	45,000	45,253	44,037	46,203	48,565	47,345	51,663	52,576
Gas Tax 2107.5	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Gas Tax 2105	31,500	33,000	28,716	30,681	34,594	36,439	35,573	38,607	39,331
Gas Tax 2103 (Formerly Traffic Cong Relief)	95,441	75,000	64,336	90,674	63,842	43,659	56,154	-	54,663
Miscellaneous									
Investment Earnings	4,500	5,000	5,558	13,146	9,347	15,633	8,044	7,778	14,358
Total Streets Revenue	206,022	190,000	171,156	209,213	185,890	178,653	181,112	134,793	198,716
TRANSPORTATION FUND REVENUE									
Transportation Allotment - Non Transit	245,000	210,000	243,025	208,914	198,215	163,639	227,095	305,737	409,744
Transportation Allotment - Transit	85,000	90,000	83,245	83,398	90,748	79,288	52,052	35,766	41,411
CMAQ	122,000	181,000	181,000	291,473				-	2,714
Investment Earnings	6,000	2,000	11,053	2,212	6,817	8,079	3,339	8,306	1,611
Other		-	5,162		160,106	205,066	162,441	439,306	
Total Transportation Revenue	458,000	483,000	523,485	585,997	455,885	456,072	444,927	789,114	455,480
TRANSPORTATION EXPENDITURES	1,170,669	766,769	678,737	874,776	1,007,415	665,025	696,952	1,338,385	654,227
OTHER SOURCES/(USES)									
Fund Transfers		93,456	493,608		16,124			420,724	
Allocation to Maintenance Districts	-	-							
Other Reserves	441,547	-	-						
Total Other Sources/(Uses)	441,547	93,456	493,608	-	16,124	-	-	420,724	-
EXCESS REVENUES OVER EXPENDITURES	(65,100)	(313)	509,512	(79,567)	(349,516)	(30,300)	(70,913)	6,246	(31)
BEGINNING FUND BALANCE	65,100		(444,412)	(364,846)	(15,330)	14,970	85,883	79,637	79,668
ENDING FUND BALANCE	(0)		65,100	(444,412)	(364,846)	(15,330)	14,970	85,883	79,637

TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2014

TRANSPORTATION
EXPENDITURES - DETAIL

DESCRIPTION	ADOPTED BUDGET 2013-14	ADOPTED BUDGET 2012-13	PROJECTED ACTUAL 2012-13	PRIOR YEARS ACTUAL 2011-2012	ACTUAL 2010-2011	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08	ACTUAL 2006-07
PERSONNEL									
40110 Salaries	80,000	80,000	80,000	80,000	80,000				-
40110 Temp Employees/Stream Bed Maintenance	15,000	-	-						-
40210 Group Insurance	19,200	19,200	19,200	19,200	19,200				-
40220 Retirement	12,159	12,159	12,160	12,160	12,160				-
40230 Worker's Compensation	3,000	3,000	3,000	3,000	3,000				-
40310 Medicare/Fica	1,160	1,160	1,160	1,160	1,160				-
40320 Unemployment and Training Tax	1,000	1,000	1,000	1,000	1,000				-
SUPPLIES AND EQUIPMENT									
50110 Office Expenses	1,000	2,000	-	1,395	2,842	1,925	917	1,650	2,320
50120 Materials and Supplies	38,000	30,500	38,698	30,737	31,773	68,122	23,814	36,256	49,202
50160 Books and Publications	500	500	-	521		224			
50170 Fuel	12,000	12,000	13,843	10,719	10,489	8,836	8,800	10,828	8,638
50180 Equipment Rental	2,500	1,500	3,433	3,791	5,289	1,362	3,542	3,188	5,286
50210 Equipment Maintenance	7,000	10,000	6,281	7,199	8,339	14,332	3,491	27,555	13,808
50230 Signal Manitenance	3,000	15,000	1,873	4,391	14,447	20,102	123,070	33,518	32,599
61130 Street Light Service	10,000	10,000	10,030	14,980	13,718	12,962	6,214	7,270	6,714
			-						
COMMUNICATIONS			-						
			-						
50320 Telephone	1,500	1,500	1,034	1,678	1,665	1,533	2,173	1,284	1,461
			-						
CONTRACTED SERVICES			-						
			-						
51610 Transit Service	85,000	100,000	83,245	83,398	90,748	76,066	66,185	41,391	32,833
51210 Other			-						
51210 Tree pruning/right of way maintenance	-	-	-						7,964

RESOURCE DEVELOPMENT									
60110 Memberships and Dues	500	500	1,751	753	797	693	539	530	491
60120 Travel and Meetings	400	-	399	159		398	334		1,010
			-						
OCCUPANCY			-						
			-						
61110 Rents and Leases	500	500	307	106	99			144	883
61120 Utilities	30,000	24,000	30,255	25,642	29,530	26,684	27,511	23,515	20,498
61120 Corp Yard Maintenance	250	250	-					90	
			-						
CAPITAL OUTLAY			-						
			-						
70010 Small Equipment	500	500	-		446				
70120 Equipment			-				92,255		
70210 Vehicles	-	-	-			84,914			59,866
70430 Sidewalk Repair	5,000	5,000	-						
70430 Road Striping	-	-	-						
70430 Street Signs repair and replace	500	500	-						
70430 Storm Drain Repair/Replace	-	-	-						
70430 ADA Issue Resolution	-	-	-						
70430 Contribution to Capital Improvement Program	805,000	400,000	337,946	537,957	640,756	306,624	302,810	1,117,277	372,124
MISCELLANEOUS									
80110 Insurance and Bonds	35,000	35,000	33,076	28,885	38,904	39,192	34,378	32,752	37,130
80210 Landfill fees	1,000	1,000	45	5,944	1,056	1,056	920	1,138	1,400
89110 Fund Transfers									
TOTALS	1,170,669	766,769	678,737	874,776	1,007,415	665,025	696,952	1,338,385	654,227

TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2014

DEVELOPMENT IMPACT FEES - PARK ACQUISITION
FUNDS 316.100/316.200

DESCRIPTION	ADOPTED BUDGET 2013-14	ADOPTED BUDGET 2012-13	PROJECTED ACTUAL 2012-13	PRIOR YEARS ACTUAL 2011-12	ACTUAL 2010-11	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08	ACTUAL 2006-07
REVENUES									
316.100 Park acquisition	-	-	-	7,224	1,400	1,169	1,396	349	2,420
316.200 Quimby in-lieu	7,000	7,000	19,264		9,632	26,488	4,816	26,116	11,949
Total Revenue	7,000	7,000	19,264	7,224	11,032	27,657	6,212	26,465	14,369
EXPENDITURES									
Contracted Services									
Grant matching funds - Downtown Park								35,000	78,800
Multi use plaza at Blue Anchor park		72,878	189,555						
Total Expenditures	-	72,878	189,555	-	-	-	-	35,000	78,800
OTHER SOURCES/(USES)									
Investment Income	300	5,000	3,335	4,645	14,944	20,651	15,276	21,393	17,893
Unrealized gains/(losses)	-	-	-						6,288
Fund transfers					(194,261)				(431)
Total Other Sources/(Uses)	300	5,000	3,335	4,645	(179,317)	20,651	15,276	21,393	23,750
EXCESS REVENUES OVER EXPENDITURES	7,300	(60,878)	(166,956)	11,869	(168,285)	48,308	21,488	12,858	(40,681)
BEGINNING FUND BALANCE	10,195		177,151	165,282	333,567	285,259	263,770	250,913	291,594
			-						
ENDING FUND BALANCE	17,495		10,195	177,151	165,282	333,567	285,259	263,770	250,913

The Park Funds

This fund segregates fees charged on all new residential development. Originally, there was only one fee for park development. During 2005/06 the Town revised its fees and there are now three separate fees for Park Aquisition, for Passive Parks and Open Space, and for Park Development. This fund tracks the fees for Park Aquisition.

* Quimby In-lieue (for aquisition) - $2,408.00 per Single Family Residential unit and $1,596.00 per Multi-Family Residential unit.
* Park Aquistition fee is $471 per commercial building and $349 per industrial building.

In prior years, funds have been granted to local schools to create playgrounds and ball fields.

TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2014

DEVELOPMENT IMPACT FEES - PASSIVE PARKS/OPEN SPACE
FUND 316.300

DESCRIPTION	ADOPTED BUDGET 2013-14	ADOPTED BUDGET 2012-13	PROJECTED ACTUAL 2012-13	PRIOR YEARS ACTUAL 2011-12	ACTUAL 2010-11	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08	ACTUAL 2006-07
REVENUES									
316.300 Passive parks/open space	4,200	4,200	11,200		4,879	16,079	3,612	14,203	7,074
Total Revenue	4,200	4,200	11,200	-	4,879	16,079	3,612	14,203	7,074
EXPENDITURES									
Contracted Services				475	476				4,200
Grant matching funds									
Total Expenditures	-	-	-	475	476	-	-	-	4,200
OTHER SOURCES/(USES)									
Investment Income	2,400	2,400	4,254	2,390	2,390	2,840	2,053	2,211	1,425
Unrealized gains/(losses)			-					144	475
Fund transfers									(213)
Total Other Sources/(Uses)	2,400	2,400	4,254	2,390	2,390	2,840	2,053	2,355	1,687
EXCESS REVENUES OVER EXPENDITURES	6,600	6,600	15,454	1,915	6,793	18,919	5,665	16,558	4,561
BEGINNING FUND BALANCE	100,463		85,009	83,095	76,302	57,383	51,718	35,160	30,599
			-	-	-	-	-	-	-
ENDING FUND BALANCE	107,063		100,463	85,009	83,095	76,302	57,383	51,718	35,160

The Park Funds

This fund segregates fees charged on all new residential development. Originally, there was only one fee for park development. During 2005/06 the Town revised its fees and there are now three separate fees for Park Aquisition, for Passive Parks and Open Space, and for Park Development. This fund tracks the fees for aquiring Passive Parks and Open Space.

* Quimby In-lieue (for aquisition) - $2,408.00 per Single Family Residential unit and $1,596.00 per Multi-Family Residential unit.
* Park Aquistition fee is $471 per commercial building and $349 per industrial building.

In prior years, funds have been granted to local schools to create playgrounds and ball fields.

* The passive parks/open space development fee is $1,400 per Single-Family residential unit, $929 per Multi-Family residential unit, $273 per commerial building and $203 per industrial building.

TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2014

DEVELOPMENT IMPACT FEES - PARK DEVELOPMENT
FUND 316.400

DESCRIPTION	ADOPTED BUDGET 2013-14	ADOPTED BUDGET 2012-13	PROJECTED ACTUAL 2012-13	PRIOR YEARS ACTUAL 2011-12	ACTUAL 2010-11	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08	ACTUAL 2006-07
REVENUES									
316.400 Park improvments	8,000	8,000	25,992	8,664	11,973	33,179	7,460	29,301	22,904
Total Revenue	8,000	8,000	25,992	8,664	11,973	33,179	7,460	29,301	22,904
EXPENDITURES									
Five Cities Softball restrooms					20,000				
Irrigation control at Sunrise park		-							
Multi use plaza at Blue Anchor park		53,150	-						
Restroom		66,240	84,763						
Water Feature ($29,355 from General Fund res)		7,550	53,000						
Total Expenditures	-	126,940	137,763	-	20,000	-	-	-	-
OTHER SOURCES/(USES)									
Investment Income	330	3,400	4,623	6,027	3,501	3,459	2,432	2,255	621
Unrealized gains/(losses)			-					(395)	(139)
Fund transfers									(688)
Total Other Sources/(Uses)	330	3,400	4,623	6,027	3,501	3,459	2,432	1,860	(206)
EXCESS REVENUES OVER EXPENDITURES	8,330	(115,540)	(107,148)	14,691	(4,526)	36,638	9,892	31,161	22,698
BEGINNING FUND BALANCE	(4,045)		103,103	88,412	92,938	56,300	46,408	15,247	(7,451)
ENDING FUND BALANCE	4,285		(4,045)	103,103	88,412	92,938	56,300	46,408	15,247

The Park Funds

This fund segregates fees charged on all new residential development. Originally, there was only one fee for park development. During 2005/06 the Town revised its fees and there are now three separate fees for Park Aquisition, for Passive Parks and Open Space, and for Park Development. This fund tracks the fees for Park Development.

* Quimby In-lieue (for aquisition) - $2,408.00 per Single Family Residential unit and $1,596.00 per Multi-Family Residential unit.
* Park Aquistition fee is $471 per commercial building and $349 per industrial building.

In prior years, funds have been granted to local schools to create playgrounds and ball fields.

* Park Facility Improvement fee - $2,888 per Single Family Residential unit; $1,929 per Multi-Family Residential unit; $569 per Commercial unit; and $421 Industrial unit.

TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2014

PARK GRANTS
FUND 516

DESCRIPTION	ADOPTED BUDGET 2013-14	ADOPTED BUDGET 2012-13	PROJECTED ACTUAL 2012-13	PRIOR YEARS ACTUAL 2011-12	ACTUAL 2010-11	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08	ACTUAL 2006-07
REVENUES									
Park Grant ($16,653)								16,653	
Bond Act of 2000 ($54,000)								6,460	-
Prop 40 ($220,000)									
CMAQ grant						500,000			
Total Revenue	-	-	-	-	-	500,000	-	23,113	-
EXPENDITURES									
Del Oro HS Tennis Courts lighing									
Loomis Grammar School Playground	-							23,113	
Depot reconstruction	-								
Park development						500,000			
Total Expenditures	-	-	-	-	-	500,000	-	23,113	-
OTHER SOURCES/(USES)									
Investment Income								19	
Unrealized gains/(losses)									
Transfers from Development fee funds									
Total Other Sources/(Uses)	-	-	-	-	-	-	-	19	-
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-	-	-	19	-
BEGINNING FUND BALANCE	19		19	19	19	19	19	-	-
			-						
ENDING FUND BALANCE	19		19	19	19	19	19	19	-

The Park Gants Fund

Various grants become available to the Town either by direct allocation by the State or through competative bidding. There are no open grants.

TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2014

DEVELOPMENT IMPACT FEES - DRAINAGE
FUND 318

DESCRIPTION	ADOPTED BUDGET 2013-14	ADOPTED BUDGET 2012-13	PROJECTED ACTUAL 2012-13	PRIOR YEARS ACTUAL 2011-12	ACTUAL 2010-11	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08	ACTUAL 2006-07
REVENUES									
Development Fees	1,716	1,716	4,576	1,716	17,323	15,464	9,654	9,726	5,416
Total Revenue	1,716	1,716	4,576	1,716	17,323	15,464	9,654	9,726	5,416
EXPENDITURES									
Drainage Master Plan			-						
Storm Drain Improvements		-	-						
Fee study	-	-	-						
Total Expenditures	-	-	-	-	-	-	-	-	-
OTHER SOURCES/(USES)									
Investment Income	3,800	4,000	4,372	5,587	4,709	6,600	4,710	5,522	4,127
Unrealized gains/(losses)									
Fund transfers									(163)
Total Other Sources/(Uses)	3,800	4,000	4,372	5,587	4,709	6,600	4,710	5,522	3,964
EXCESS REVENUES OVER EXPENDITURES	5,516	5,716	8,948	7,303	22,032	22,064	14,364	15,248	9,380
BEGINNING FUND BALANCE	193,581		184,633	177,330	155,298	133,234	118,870	103,623	94,243
ENDING FUND BALANCE	199,097		193,581	184,633	177,330	155,298	133,234	118,870	103,623

Drainage Fund

The Drainage Fund collects fees charged on residential and commercial development. The rates were changed during 2007/08 and are as follows: Residential - $572 per Single Family dwelling unit and $356 per Multi-Family dwelling unit; Commercial and Industrial - $3,007 per acre developed.

As more land is developed, less water from winter storms is able to be absorbed into the ground. This causes an increase in runoff, and the flooding that seems to be more prevalent these days.

The fees collected are used to create facilities that collect, retain, and re-route storm runoff water.

The Town Engineer plans to begin a major project in the Oak and Magnolia Streets area, expected to cost approximately $135,000, funded mostly from State, Federal and Grant funding.

TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2014

DEVELOPMENT IMPACT FEES - LOW INCOME DENSITY
FUND 319

DESCRIPTION	ADOPTED BUDGET 2013-14	ADOPTED BUDGET 2012-13	PROJECTED ACTUAL 2012-13	PRIOR YEARS ACTUAL 2011-12	ACTUAL 2010-11	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08	ACTUAL 2006-07
REVENUES									
Development Fees	1,500	1,500	1,500	1,500	1,500	3,750		750	750
Loan Repayments	-	-	62,882	748					
Total Revenue	1,500	1,500	64,382	2,248	1,500	3,750	-	750	750
EXPENDITURES									
Economic Development projects	4,000	-	5,450						
Total Expenditures	4,000	-	5,450	-	-	-	-	-	-
OTHER SOURCES/(USES)									
Investment Income	6,500	11,000	7,346	9,786	10,027	10,026	10,014	18,604	29,267
Unrealized gains/(losses)		-							10,248
Fund transfers								(250,000)	(23)
Total Other Sources/(Uses)	6,500	11,000	7,346	9,786	10,027	10,026	10,014	(231,396)	39,492
EXCESS REVENUES OVER EXPENDITURES	4,000	12,500	66,278	12,035	11,527	13,776	10,014	(230,646)	40,242
BEGINNING FUND BALANCE	590,226		523,948	511,913	500,386	486,610	476,596	707,242	666,999
ENDING FUND BALANCE	594,226		590,226	523,948	511,913	500,386	486,610	476,596	707,242

Low Income Density Bonus

This fee is charged on all development of five or more dwelling units at the rate of $750 per developed unit.

The funds are dedicated to housing opportunities for moderate or low income households. In prior years, a portion of the fund was used in combination with Community Development Block Grant Funds to offer low interest loans. There are no projects in the current fiscal year.

TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2014

Housing Acquisition Revolving loan Fund
FUND 319.300

DESCRIPTION	ADOPTED BUDGET 2013-14	ADOPTED BUDGET 2012-13	PROJECTED ACTUAL 2012-13	PRIOR YEARS ACTUAL 2011-12	ACTUAL 2010-11	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08	ACTUAL 2006-07
REVENUES									
			-						
Loan Repayments			-						
Total Revenue	-	-	-	-	-	-	-	-	-
EXPENDITURES									
Loans made			-					450,000	
			-						
			-						
Total Expenditures	-	-	-	-	-	-	-	450,000	-
OTHER SOURCES/(USES)									
Investment Income	70	70	74		39	100	75	1,700	
Unrealized gains/(losses)			-						
Fund transfers			-					450,000	
Total Other Sources/(Uses)	70	70	74	-	39	100	75	451,700	-
EXCESS REVENUES OVER EXPENDITURES	70	70	74	-	39	100	75	1,700	-
BEGINNING FUND BALANCE	1,989		1,915	1,915	1,876	1,776	1,700	-	-
ENDING FUND BALANCE	2,059		1,989	1,915	1,915	1,876	1,776	1,700	-

Loan fund

During 2008, the Town Council chose to start a mortgage assistance program funded through Low Income developer fees and revenues from prior Community Development Block Grant loans repaid. Three loans were approved, using all the available funds. As these loans are repaid, the funds will be available to future home buyers.

At this time, none of the loans are expected to be repaid in the near future.

TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2014

ROAD CIRCULATION
FUND 324

DESCRIPTION	ADOPTED BUDGET 2013-14	ADOPTED BUDGET 2012-13	PROJECTED ACTUAL 2012-13	PRIOR YEARS ACTUAL 2011-12	ACTUAL 2010-11	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08	ACTUAL 2006-07
REVENUES									
Development Fees	7,380	7,380	19,680	7,380	112,903	24,095	59,849	43,233	26,178
Development Fees - King/Taylor Rds	-	-	-						
Total Revenue	7,380	7,380	19,680	7,380	112,903	24,095	59,849	43,233	26,178
EXPENDITURES									
Road construction			-						
Other contracts			-						
Total Expenditures	-	-	-	-	-	-	-	-	-
OTHER SOURCES/(USES)									
Investment Income	13,500	16,000	14,299	17,994	12,992	19,240	13,358	14,429	3,640
Unrealized gains/(losses)			-						(3,087)
Transfers									(784)
Miscellaneous			-						300,000
Total Other Sources/(Uses)	13,500	16,000	14,299	17,994	12,992	19,240	13,358	14,429	299,769
EXCESS REVENUES OVER EXPENDITURES	20,880	23,380	33,979	25,374	125,896	43,335	73,207	57,662	325,947
BEGINNING FUND BALANCE	311,111		277,131	251,757	125,862	82,527	9,320	(48,341)	(374,288)
ENDING FUND BALANCE	331,991		311,111	277,131	251,757	125,862	82,527	9,320	(48,341)

Road Circulation Fund

These development fees were changed during 2007/08. They are $2,460 per single family dwelling unit; $1,500 per dwelling unit in Multi-Family residential development; $3.247 per square foot of industrial development and $2.238 per square foot of commercial development. The King/Taylor fee was discontinued as the project was completed during the 2005/06 year.

As the Town is developed, it will clearly need more and better roadways. This fund was created by Town Resolution 95-54 with eleven specific road projects, with a total estimated cost (in 1995 dollars) of $5,175,000.00. The projects include the following streets and bridges: Horseshoe Bar Road Bridge, Brace Road Bridge, Barton Road, Sierra College Boulevard, Horseshoe Bar Road, Wells Avenue, Laird Road, Rippey Road, Bankhead Road and Taylor Road. Please see Resolution 95-54 for more details.

Taylor Road, from King Road to the Town limit was reconstructed during 2005/06 which depleted the funds. Because this project benefits future development, the negative balance was through subsequent impact fees and mitigation payments from development outside of the Town limits.

TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2014

DEVELOPMENT IMPACT FEES - INTERCHANGE
FUND 324.200

DESCRIPTION	ADOPTED BUDGET 2013-14	ADOPTED BUDGET 2012-13	PROJECTED ACTUAL 2012-13	PRIOR YEARS ACTUAL 2011-12	ACTUAL 2010-11	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08	ACTUAL 2006-07
REVENUES									
Development Fees	4,245	4,245	11,320	4,245	58,949	24,216	34,443	17,585	13,667
Total Revenue	4,245	4,245	11,320	4,245	58,949	24,216	34,443	17,585	13,667
EXPENDITURES									
Other contracts									
Total Expenditures	-	-	-	-	-	-	-	-	-
OTHER SOURCES/(USES)									
Investment Income	40,000	55,000	45,748	59,464	55,733	81,071	60,415	75,427	58,168
Unrealized gains/(losses)			-					-	19,014
Sales Tax allocation	-	-	-						
Fund Transfers								(410)	(410)
Total Other Sources/(Uses)	40,000	55,000	45,748	59,464	55,733	81,071	60,415	75,017	76,772
EXCESS REVENUES OVER EXPENDITURES	44,245	59,245	57,068	63,709	114,682	105,287	94,858	92,602	90,439
BEGINNING FUND BALANCE	1,410,604		1,353,536	1,289,827	1,175,144	1,069,858	975,000	882,398	791,959
ENDING FUND BALANCE	1,454,849		1,410,604	1,353,536	1,289,827	1,175,144	1,069,858	975,000	882,398

Interchange Fund

This development fee was created specifically for improvements to the Horseshoe Bar Road and Interstate 80 Interchange, as follows: Phase 1 - add left turn lanes and signals and widen on and off ramps (completed in 1996). Phase 2 - Add two additional lanes in a parallel overpass, west of existing. Phase 3 - Replace existing overpass. Total project cost (in 1995 dollars) $5,227,000.

The Town reviewed and updated the development fees during 2005/06. The new rate is $1,415 per single family dwelling unit; $864 per dwelling unit in Multi-Family residential development; $1.868 per square foot of industrial development; and $1.288 per square foot of commercial development.

TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2014

DEVELOPMENT IMPACT FEES - SIERRA COLLEGE BLVD
FUND 324.300

DESCRIPTION	ADOPTED BUDGET 2013-14	ADOPTED BUDGET 2012-13	PROJECTED ACTUAL 2012-13	PRIOR YEARS ACTUAL 2011-12	ACTUAL 2010-11	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08	ACTUAL 2006-07
REVENUES									
Development Fees	8,624	8,624	31,094	19,619	199,325	63,967	18,558	16,765	4,266
Settlement			-						630,700
Other mitigation fees			231,491						
Total Revenue	8,624	8,624	262,585	19,619	199,325	63,967	18,558	16,765	634,966
EXPENDITURES									
Capital projects	186,900		24,647	134,427	389,312				
Total Expenditures	186,900	-	24,647	134,427	389,312	-	-	-	-
OTHER SOURCES/(USES)									
Investment Income	20,000	28,000	18,551	13,105	20,280	36,762	25,855	1,190	4,200
Unrealized gains/(losses)			-						(5,999)
Sales Tax allocation	-								
Fund Transfers								(130)	(129)
Total Other Sources/(Uses)	20,000	28,000	18,551	13,105	20,280	36,762	25,855	1,060	(1,927)
EXCESS REVENUES OVER EXPENDITURES	(158,276)	36,624	256,488	(101,703)	(169,706)	100,729	44,413	17,825	633,039
BEGINNING FUND BALANCE	789,908		533,420	635,123	804,829	704,100	659,686	641,861	8,823
ENDING FUND BALANCE	631,632		789,908	533,420	635,123	804,829	704,100	659,686	641,861

Sierra College Blvd Fund

This development fee was created specifically for improvements to the Sierra College Blvd (SCB). The impacts to SCB come from development both inside and outside the Town limits. It is intended that this fund will also be funded through both impacts.

Fees charged within the Town limits are: $762 per single family dwelling unit; $465 per dwelling unit in Multi-Family residential development; $1.006 per square foot of industrial development; and $0.694 per square foot of commercial development.

TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2014

DEVELOPMENT IMPACT FEES - COMMUNITY FACILITIES
FUND 325

DESCRIPTION	ADOPTED BUDGET 2013-14	ADOPTED BUDGET 2012-13	PROJECTED ACTUAL 2012-13	PRIOR YEARS ACTUAL 2011-12	ACTUAL 2010-11	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08	ACTUAL 2006-07
REVENUES									
Development Fees	5,000	5,000	19,351	4,131	23,413	27,212	13,812	29,001	23,141
Total Revenue	5,000	5,000	19,351	4,131	23,413	27,212	13,812	29,001	23,141
EXPENDITURES									
Other contracts			300						
Town Hall		-			10,767	347,777	538,509		
Total Expenditures	-	-	300	-	10,767	347,777	538,509	-	-
OTHER SOURCES/(USES)									
Investment Income	18,000	18,000	21,023	21,349	2,256	45,347	38,109	66,214	52,519
Unrealized gains/(losses)								5,818	18,634
Fund transfers								(695)	(695)
Total Other Sources/(Uses)	18,000	18,000	21,023	21,349	2,256	45,347	38,109	71,337	70,458
EXCESS REVENUES OVER EXPENDITURES	23,000	23,000	40,074	25,480	14,902	(275,217)	(486,588)	100,338	93,599
BEGINNING FUND BALANCE	739,525		699,451	673,971	659,069	934,286	1,420,874	1,320,536	1,226,937
ENDING FUND BALANCE	762,525		739,525	699,451	673,971	659,069	934,286	1,420,874	1,320,536

Community Facilities Fund

This development fee is collected for the future purchase and/or construction of a Loomis Town Hall.

The fees were reviewed during 2007/08 and increased. The current rates are $2,488 for each Single Family residential unit, $1,650 for each Multi-Family residential unit, $0.488 per square foot for commercial development, and $.360 per square foot for industrial development.

Funds were used to purchase and remodel the new Town Hall at 3665 Taylor Road.

TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2014

TREE FUND
FUND 145

DESCRIPTION	ADOPTED BUDGET 2013-14	ADOPTED BUDGET 2012-13	PROJECTED ACTUAL 2012-13	PRIOR YEARS ACTUAL 2011-12	ACTUAL 2010-11	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08	ACTUAL 2006-07
REVENUES									
Tree Removal Penalties			-						1,268
Dedication fees			8,000	600		3,000	11,600	28,800	
Total Revenue	-	-	8,000	600	-	3,000	11,600	28,800	1,268
EXPENDITURES									
Supplies/Contracts		112,000	2,500	3,899	2,938		14,845	6,964	1,011
		-							
Total Expenditures	-	112,000	2,500	3,899	2,938	-	14,845	6,964	1,011
OTHER SOURCES/(USES)									
Investment Income	7,500	8,500	8,142	8,774	8,841	12,750	9,843	12,431	9,135
Unrealized gains/(losses)								920	3,404
Total Other Sources/(Uses)	7,500	8,500	8,142	8,774	8,841	12,750	9,843	13,351	12,539
EXCESS REVENUES OVER EXPENDITURES	7,500	(103,500)	13,642	5,475	5,903	15,750	6,598	35,187	12,795
BEGINNING FUND BALANCE	309,768		296,126	290,652	284,748	268,998	262,400	227,213	214,418
ENDING FUND BALANCE	317,268		309,768	296,126	290,652	284,748	268,998	262,400	227,213

Tree Fund

The Town of Loomis values its trees. The Town's tree ordinance requires revegitation, or mitigation, in the case of tree removal. In the past, this mitigation came in the form of a $50.00 per tree penalty. Now, mitigation cost is calculated and charged on entire development projects.

TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2014

SOLID WASTE REDUCTION
FUND 560

DESCRIPTION	ADOPTED BUDGET 2013-14	ADOPTED BUDGET 2012-13	PROJECTED ACTUAL 2012-13	PRIOR YEARS ACTUAL 2011-12	ACTUAL 2010-11	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08	ACTUAL 2006-07
REVENUES									
Surcharges	14,000	14,000	13,456	20,787	13,975	14,160	13,456	13,446	13,126
Total Revenue	14,000	14,000	13,456	20,787	13,975	14,160	13,456	13,446	13,126
EXPENDITURES									
Salaries and Benefits	21,214	21,214	21,214						
Solid Waste Program		-		7,970	7,883	8,947		9,467	
Public Shred Event	5,000	5,000							
Chipper/Shredder	30,000	-							
Total Expenditures	56,214	26,214	21,214	7,970	7,883	8,947	-	9,467	-
OTHER SOURCES/(USES)									
Investment Income	4,500	6,000	5,277	6,446	5,624	8,289	6,001	6,940	5,053
Unrealized gains/(losses)								556	1,632
Fund Transfers			-					8,957	
Total Other Sources/(Uses)	4,500	6,000	5,277	6,446	5,624	8,289	6,001	16,452	6,685
EXCESS REVENUES OVER EXPENDITURES	(37,714)	(6,214)	(2,480)	19,264	11,715	13,502	19,457	20,432	19,811
BEGINNING FUND BALANCE	221,616		224,096	204,833	193,117	179,615	160,158	139,726	119,915
ENDING FUND BALANCE	183,902		221,616	224,096	204,833	193,117	179,615	160,158	139,726

Solid Waste Reduction Fund

State Assembly Bill 939 requires the reduction of solid waste going into landfills through "diversion" - diverting garbage away from landfills and into recycling programs. To give agencies the funds to create and maintain diversion programs, a surcharge is attached to all refuse service. This surcharge revenue flows through to the Town.

Some of these funds are use to pay for a Town clean-up day where residents can bring, at no charge, refuse to dumpsters located at Del Oro High School, rather than have to pay to take it to the dump. This allows for a greater diversion of recyclables away from the landfill.

TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2014

RECYCLING GRANTS
FUND 560.010

DESCRIPTION	ADOPTED BUDGET 2013-14	ADOPTED BUDGET 2012-13	PROJECTED ACTUAL 2012-13	PRIOR YEARS ACTUAL 2011-12	ACTUAL 2010-11	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08	ACTUAL 2006-07
REVENUES									
Grants	-	-	-	10,000		5,000	5,695	5,000	5,000
Total Revenue	-	-	-	10,000	-	5,000	5,695	5,000	5,000
EXPENDITURES									
Grants disbursed	-	-	4,125				14,395	3,000	4,727
Total Expenditures	-	-	4,125	-	-	-	14,395	3,000	4,727
OTHER SOURCES/(USES)									
Investment Income	100	100	265	534	84	149	275	1,089	1,110
Unrealized gains/(losses)								129	247
Fund Transfers			-						
Total Other Sources/(Uses)	100	100	265	534	84	149	275	1,218	1,357
EXCESS REVENUES OVER EXPENDITURES	100	100	(3,860)	10,534	84	5,149	(8,426)	3,218	1,630
BEGINNING FUND BALANCE	19,387		23,247	12,713	12,630	7,481	15,906	12,689	11,059
ENDING FUND BALANCE	19,487		19,387	23,247	12,713	12,630	7,481	15,906	12,689

Recycling Grants

These are grant funds from the State to promote recycling. In the past, funds have been used to purchase special waste cans for local schools and to support organizations that promote recycling.

TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2014

MASTER PLAN
FUND 165

DESCRIPTION	ADOPTED BUDGET 2013-14	ADOPTED BUDGET 2012-13	PROJECTED ACTUAL 2012-13	PRIOR YEARS ACTUAL 2011-12	ACTUAL 2010-11	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08	ACTUAL 2006-07
REVENUES									
Development Fees	-	-	-		4,260				
Total Revenue	-	-	-	-	4,260	-	-	-	-
EXPENDITURES									
Total Expenditures	-	-	-	-	-	-	-	-	-
OTHER SOURCES/(USES)									
Interest			-						
Market adjustments recorded					(109)				86
Total Other Sources/(Uses)	-	-	-	-	(109)	-	-	-	86
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	4,151	-	-	-	86
BEGINNING FUND BALANCE	(32,731)		(32,731)	(32,731)	(36,882)	(36,882)	(36,882)	(36,882)	(36,968)
ENDING FUND BALANCE	(32,731)		(32,731)	(32,731)	(32,731)	(36,882)	(36,882)	(36,882)	(36,882)

Master Plan

A Downtown Master Plan study was performed. The cost of this study was to be charged against future development. The General Fund paid for the study, so the negative balance in this fund is offset against the General Fund balance. As development occurs a fee of $852 per acre is charged to the developer and the negative balance decreases.

TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2014

PW SALE OF FUND
FUND 290

DESCRIPTION	ADOPTED BUDGET 2013-14	ADOPTED BUDGET 2012-13	PROJECTED ACTUAL 2012-13	PRIOR YEARS ACTUAL 2011-12	ACTUAL 2010-11	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08	ACTUAL 2006-07
REVENUES									
Total Revenue	-	-	-	-	-	-	-	-	-
EXPENDITURES									
Total Expenditures	-	-	-	-	-	-	-	-	-
OTHER SOURCES/(USES)									
Transferred to General fund for PW payroll		-	-			(52,732)			
Total Other Sources/(Uses)	-	-	-	-	-	(52,732)	-	-	-
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-	(52,732)	-	-	-
BEGINNING FUND BALANCE	-		-	-	-	52,732	52,732	52,732	52,732
ENDING FUND BALANCE	-		-	-	-	-	52,732	52,732	52,732

Public Works Sale of Funds

A number of years ago, a grant was acquired for public works employee salaries. The cost of administering the grant, though, turned out to be prohibitive. The Town was able to sell the funds to another agency on the condition the funds received were used for the same purpose. The funds were used during 2009/10 to help pay public works employee salaries.

TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2014

SUPPLEMENTAL LAW ENFORCEMENT
FUND 151

DESCRIPTION	ADOPTED BUDGET 2013-14	ADOPTED BUDGET 2012-13	PROJECTED ACTUAL 2012-13	PRIOR YEARS ACTUAL 2011-12	ACTUAL 2010-11	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08	ACTUAL 2006-07
REVENUES									
State Grants	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Total Revenue	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
EXPENDITURES									
Supplies and Services	164,100	179,004	179,004	170,267	100,000	100,000	163,903	163,904	105,825
Rent									
Training									
Total Expenditures	164,100	179,004	179,004	170,267	100,000	100,000	163,903	163,904	105,825
OTHER SOURCES/(USES)									
Investment Income	50	50	199	1,226	536	1,105	123	124	1,245
Unrealized gains/(losses)	-	-	-						1,327
Costs tranfsered to General Fund	64,050	78,954	78,805	70,267			63,780	63,780	
Total Other Sources/(Uses)	64,100	79,004	79,004	71,493	536	1,105	63,903	63,904	2,571
EXCESS REVENUES OVER EXPENDITURES	-	-	-	1,226	536	1,105	-	-	(3,254)
BEGINNING FUND BALANCE	2,867		2,867	1,641	1,106	0	0	0	3,255
ENDING FUND BALANCE	2,867		2,867	2,867	1,641	1,106	0	0	0

This page in the published budget will have a photo of some scenic location within the Town. For now, please enjoy the Town Seal.

This page in the published budget will have a photo of some scenic location within the Town. For now, please enjoy the Town Seal.

Supplemental Law Enforcement

State Assembly Bill 3229 enacted the Supplemental Law Enforcement Fund. It was supposed to be a temporary funding source to be used for "front line" law enforcement. For the Town of Loomis, front line law enforcement is the Placer County Sheriff deputies on patrol in the Town limits. In prior years the fund has been used to purchase a radar trailer, a notepad computer, an autofocus camera, alcohol screening devices, hand held radio microphone extenders and an advanced latent print kit.

The State of California included additional local law enforcement funds in its 2001-02 budget. This to Loomis in the form of two large apportionments; $100,000 for additional "front line law enforcement" and $102,048 for "high technology equipment."

At the Sherriff's Office request, the Town has purchased additional patrol car computers, alcohol screening devices, defibrillators, cameras and radar equipment. Toward the end of fiscal year 2000/2001, an additional Sheriff deputy was hired and a patrol car purchased and outfitted with this money to exclusively perform traffic control within the Town limits.

The annual $100,000 allocation has continued to be funded through additional State taxes and creative State funding swaps. It appears that this year's funding may come at the cost of the Town's share of Vehicle License Fees. The State Legislature plans to, once again, steal the local government's Vehicle License fee revenue, then give it back in the way of funding the SLEF. While this appears to be unconstituional, and will be challenged in court, this budget assumes it will come to pass as planned.

BLUE ANCHOR PARK
BLUE ANCHOR
CALIFORNIA FRUIT EXCHANGE

Special Revenue Funds

TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2014

HUNTER'S CROSSING
FUND 428

DESCRIPTION	ADOPTED BUDGET 2013-14	ADOPTED BUDGET 2012-13	PROJECTED ACTUAL 2012-13	PRIOR YEARS ACTUAL 2011-12	ACTUAL 2010-11	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08	ACTUAL 2006-07
REVENUES									
Secured Taxes	6,981	6,981	6,981	7,011	7,498	6,739	7,301	6,811	6,820
Total Revenue	6,981	6,981	6,981	7,011	7,498	6,739	7,301	6,811	6,820
EXPENDITURES									
Utilities, Traffic Control	700	700	620	675	695	633	693	686	650
Maintenance	-	-	-						
Tax Administration	70	70	70	70	70	70	70	70	70
Total Expenditures	770	770	689	745	765	703	762	756	720
OTHER SOURCES/(USES)									
Investment Income	5,000	6,600	5,382	6,901	6,325	8,964	6,568	8,130	6,340
Unrealized gains/(losses)			-						2,173
Total Other Sources/(Uses)	5,000	6,600	5,382	6,901	6,325	8,964	6,568	8,130	8,513
EXCESS REVENUES OVER EXPENDITURES	11,211	12,811	11,674	13,166	13,058	15,000	13,107	14,184	14,613
BEGINNING FUND BALANCE	239,871		228,197	215,031	201,973	186,973	173,866	159,681	145,068
ENDING FUND BALANCE	251,082		239,871	228,197	215,031	201,973	186,973	173,866	159,681

Community Facilities District Number One - Hunter's Crossing Subdivision, was organized as a Mello-Roos maintenance district on February 23, 1988. Thirty-nine parcels, located on Brace Road, Hunters Drive, Ash Court and Elm Court are each assessed $179.00 per year to maintain, repair and replace all curbs, gutters, streets, sidewalks, fire hydrants, drainage facilities, and operate and maintain street lights, over a fifty year time-table.

Unused budget carries forward as restricted fund balance, for use on future maintenance projects.

The Mello-Roos Community Facilities Act of 1982 allows for annual tax rate increases or decreases based on the national consumer price index changes between years, but not more than 7% over the previous year.

TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2014

LOOMIS MAINTENANCE DISTRICT NO. 1
FUND 429

DESCRIPTION	ADOPTED BUDGET 2013-14	ADOPTED BUDGET 2012-13	PROJECTED ACTUAL 2012-13	PRIOR YEARS ACTUAL 2011-12	ACTUAL 2010-11	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08	ACTUAL 2006-07
REVENUES									
Secured Taxes	500	500	500	500	500	500	499	500	500
Total Revenue	500	500	500	500	500	500	499	500	500
EXPENDITURES									
Utilities, Traffic Control	-	-	-						
Maintenance		450							
Tax Administration	5	5	5	5	5	5	5	5	5
Total Expenditures	5	455	5	5	5	5	5	5	5
OTHER SOURCES/(USES)									
Investment Income	120	150	125	196	159	212	147	166	114
General Fund loans/(Repayments)			-						31
Total Other Sources/(Uses)	120	150	125	196	159	212	147	166	146
EXCESS REVENUES OVER EXPENDITURES	615	195	620	691	654	707	641	661	641
BEGINNING FUND BALANCE	2,474		1,854	1,163	509	(198)	(839)	(1,500)	(2,140)
ENDING FUND BALANCE	3,089		2,474	1,854	1,163	509	(198)	(839)	(1,500)

Loomis Maintenance District Number One - Olive Gardens Subdivision, was organized on January 28, 1986. Fifty parcels, located on portions of Laird Street and Thornwood Drive are each assessed $10.00 per year to maintain, repair and replace all curbs, gutters, streets, sidewalks, drainage facilities, and operate and maintain street lights, over a fifty year time-table.

Unused budget carries forward as restricted fund balance for use on future maintenance projects.

TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2014

LOOMIS MAINTENANCE DISTRICT NO. 2
FUND 430

DESCRIPTION	ADOPTED BUDGET 2013-14	ADOPTED BUDGET 2012-13	PROJECTED ACTUAL 2012-13	PRIOR YEARS ACTUAL 2011-12	ACTUAL 2010-11	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08	ACTUAL 2006-07
REVENUES									
Secured Taxes	1,040	1,040	1,040	1,030	1,040	1,598	1,040	1,040	1,040
Total Revenue	1,040	1,040	1,040	1,030	1,040	1,598	1,040	1,040	1,040
EXPENDITURES									
Utilities, Traffic Control	-	-	-						
Maintenance		-							
Tax Administration	10	75	10	10	10	10	10	10	10
Total Expenditures	10	75	10	10	10	10	10	10	10
OTHER SOURCES/(USES)									
Investment Income	450	500	491	616	536	722	510	606	449
Unrealized gains/(losses)			-						142
Total Other Sources/(Uses)	450	500	491	616	536	722	510	606	591
EXCESS REVENUES OVER EXPENDITURES	1,480	1,465	1,521	1,636	1,565	2,310	1,540	1,636	1,621
BEGINNING FUND BALANCE	21,933		20,412	18,777	17,211	14,901	13,361	11,725	10,104
ENDING FUND BALANCE	23,413		21,933	20,412	18,777	17,211	14,901	13,361	11,725

Loomis Maintenance District Number Two - Village Gardens Subdivision, was organized on January 28, 1986. One hundred-four parcels, located on portions of Laird Street, Thornwood Drive and Sunknoll Drive are each assessed $10.00 per year to maintain, repair and replace all curbs, gutters, streets, sidewalks, drainage facilities, and operate and maintain street lights, over a fifty year time-table.

Unused budget carries forward as restricted fund balance for use on future maintenance projects.

TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2014

HEATHER HEIGHTS
FUND 431

DESCRIPTION	ADOPTED BUDGET 2013-14	ADOPTED BUDGET 2012-13	PROJECTED ACTUAL 2012-13	PRIOR YEARS ACTUAL 2011-12	ACTUAL 2010-11	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08	ACTUAL 2006-07
REVENUES									
Secured Taxes	8,242	8,242	8,242	8,242	8,282	7,683	8,467	8,392	8,016
Total Revenue	8,242	8,242	8,242	8,242	8,282	7,683	8,467	8,392	8,016
EXPENDITURES									
Utilities, Traffic Control	-	-	-						
Maintenance		-	-						
Tax Administration	82	82	82	82	82	82	82	82	82
Total Expenditures	82	82	82	82	82	82	82	82	82
OTHER SOURCES/(USES)									
Investment Income	5,500	7,800	6,452	9,350	7,545	10,658	7,811	9,617	7,470
			-						2,537
Total Other Sources/(Uses)	5,500	7,800	6,452	9,350	7,545	10,658	7,811	9,617	10,007
EXCESS REVENUES OVER EXPENDITURES	13,660	15,960	14,611	17,509	15,744	18,259	16,196	17,926	17,941
BEGINNING FUND BALANCE	288,742		274,131	256,622	240,877	222,619	206,423	188,497	170,556
ENDING FUND BALANCE	302,402		288,742	274,131	256,622	240,877	222,619	206,423	188,497

Community Facilities District Number Three - Heather Heights Subdivision, was organized as a Mello-Roos maintenance district on November 22, 1988. Thirty-one parcels, located on Jenny Way and Helens Court are each assessed $265.87 per year to maintain, repair and replace all curbs, gutters, streets, sidewalks, fire hydrants, drainage facilities, and operate and maintain street lights, over a fifty year time-table.

Unused budget carries forward as restricted fund balance, for use on future maintenance projects.

The Mello-Roos Community Facilities Act of 1982 allows for annual tax rate increases or decreases based on the national consumer price index changes between years, but not more than 7% over the previous year.

TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2014

SUNRISE LOOMIS
FUND 432

DESCRIPTION	ADOPTED BUDGET 2013-14	ADOPTED BUDGET 2012-13	PROJECTED ACTUAL 2012-13	PRIOR YEARS ACTUAL 2011-12	ACTUAL 2010-11	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08	ACTUAL 2006-07
REVENUES									
Secured Taxes	6,279	6,279	6,279	6,292	6,279	6,279	6,279	6,279	6,279
Total Revenue	6,279	6,279	6,279	6,292	6,279	6,279	6,279	6,279	6,279
EXPENDITURES									
Utilities, Traffic Control	-	-	-						
Maintenance		-	-						
Tax Administration	63	63	63	63	63	63	63	63	63
Total Expenditures	63	63	63	63	63	63	63	63	63
OTHER SOURCES/(USES)									
Investment Income	4,000	5,600	4,690	5,980	5,449	7,685	5,621	6,908	5,345
Unrealized gains/(losses)			-						1,794
Total Other Sources/(Uses)	4,000	5,600	4,690	5,980	5,449	7,685	5,621	6,908	7,139
EXCESS REVENUES OVER EXPENDITURES	10,216	11,816	10,906	12,209	11,665	13,902	11,837	13,124	13,355
BEGINNING FUND BALANCE	208,888		197,982	185,774	174,109	160,207	148,370	135,246	121,891
ENDING FUND BALANCE	219,104		208,888	197,982	185,774	174,109	160,207	148,370	135,246

Community Facilities District Number Two - Sunrise Loomis Subdivision, was organized as a Mello-Roos maintenance district on December 13, 1988. Twenty-five parcels, located on Terrace Park Way, Lawnview Avenue and Lawnview Court are each assessed $251.16 per year to maintain, repair and replace all curbs, gutters, streets, sidewalks, fire hydrants, drainage facilities, and operate and maintain street lights, over a fifty year time-table.

Unused budget carries forward as restricted fund balance, for use on future maintenance projects.

The Mello-Roos Community Facilities Act of 1982 allows for annual tax rate increases or decreases based on the national consumer price index changes between years, but not more than 7% over the previous year.

TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2014

LIVE OAK
FUND 433

DESCRIPTION	ADOPTED BUDGET 2013-14	ADOPTED BUDGET 2012-13	PROJECTED ACTUAL 2012-13	PRIOR YEARS ACTUAL 2011-12	ACTUAL 2010-11	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08	ACTUAL 2006-07
REVENUES									
Secured Taxes	9,020	9,020	9,020	9,031	9,020	9,031	9,031	9,187	9,020
Total Revenue	9,020	9,020	9,020	9,031	9,020	9,031	9,031	9,187	9,020
EXPENDITURES									
Utilities, Traffic Control	-	-	-						
Maintenance		-	2,800	600					
Tax Administration	90	90	90	90	90	90	90	90	90
Total Expenditures	90	90	2,890	690	90	90	90	90	90
OTHER SOURCES/(USES)									
Investment Income	5,500	8,000	6,624	8,563	7,822	11,026	8,061	9,899	7,668
Unrealize gains/(losses)			-						2,601
Total Other Sources/(Uses)	5,500	8,000	6,624	8,563	7,822	11,026	8,061	9,899	10,269
EXCESS REVENUES OVER EXPENDITURES	14,430	16,930	12,754	16,905	16,752	19,967	17,002	18,996	19,198
BEGINNING FUND BALANCE	296,215		283,462	266,557	249,805	229,838	212,836	193,840	174,641
ENDING FUND BALANCE	310,645		296,215	283,462	266,557	249,805	229,838	212,836	193,840

Community Facilities District Number Four - Live Oak Estates Subdivision, was organized as a Mello-Roos maintenance district on November 22, 1988. Thirty-nine parcels, located on Mareta Lane are each assessed $231.28 per year to maintain, repair and replace all curbs, gutters, streets, sidewalks, fire hydrants, and drainage facilities.

Unused budget carries forward as restricted fund balance, for use on future maintenance projects.

The Mello-Roos Community Facilities Act of 1982 allows for annual tax rate increases or decreases based on the national consumer price index changes between years, but not more than 7% over the previous year.

TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2014

LOOMIS ACRES
FUND 451

DESCRIPTION	ADOPTED BUDGET 2013-14	ADOPTED BUDGET 2012-13	PROJECTED ACTUAL 2012-13	PRIOR YEARS ACTUAL 2011-12	ACTUAL 2010-11	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08	ACTUAL 2006-07
REVENUES									
Secured Taxes/Direct Charges	4,997	4,997	4,997	4,997	4,997	4,997	4,997	4,997	4,997
Total Revenue	4,997	4,997	4,997	4,997	4,997	4,997	4,997	4,997	4,997
EXPENDITURES									
Utilities, Traffic Control	-	-	-						
Maintenance	-	-	-						
Tax Administration	50	50	50	50	50	50	50	50	50
Total Expenditures	50	50	50	50	50	50	50	50	50
OTHER SOURCES/(USES)									
Investment Income	3,000	4,800	3,274	4,155	3,745	5,251	3,823	4,668	3,583
Unrealized gains/(losses)			-						1,200
Total Other Sources/(Uses)	3,000	4,800	3,274	4,155	3,745	5,251	3,823	4,668	4,784
EXCESS REVENUES OVER EXPENDITURES	7,947	9,747	8,221	9,101	8,691	10,198	8,770	9,614	9,730
BEGINNING FUND BALANCE	145,824		137,603	128,501	119,810	109,612	100,842	91,228	81,498
ENDING FUND BALANCE	153,771		145,824	137,603	128,501	119,810	109,612	100,842	91,228

The Loomis Acres Unit No. 4 Maintenance District, was organized on May 22, 1990. Twenty parcels, located on portions of Eldon and David Avenues, also known as Silver Ranch Road are each assessed $249.84 per year to maintain, repair and replace all curbs, gutters, streets, sidewalks, fire hydrants ,drainage facilities, and operate and maintain street lights, over a fifty year time-table.

Unused budget carries forward as restricted fund balance for use on future maintenance projects.

TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2014

HUNTER'S CROSSING II
FUND 452

DESCRIPTION	ADOPTED BUDGET 2013-14	ADOPTED BUDGET 2012-13	PROJECTED ACTUAL 2012-13	PRIOR YEARS ACTUAL 2011-12	ACTUAL 2010-11	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08	ACTUAL 2006-07
REVENUES									
Secured Taxes/Direct Charges	3,084	3,084	3,084	3,084	3,084	3,084	3,084	3,084	3,084
Total Revenue	3,084	3,084	3,084	3,084	3,084	3,084	3,084	3,084	3,084
EXPENDITURES									
Utilities, Traffic Control	300	300	184	270	278	335	277	251	230
Maintenance		-	-						
Tax Administration	31	31	31	31	31	31	31	31	31
Total Expenditures	331	331	215	301	309	365	308	282	261
OTHER SOURCES/(USES)									
Investment Income	1,500	2,000	1,840	2,336	2,104	2,953	2,151	2,626	2,014
Unrealized gains/(losses)			-						674
Total Other Sources/(Uses)	1,500	2,000	1,840	2,336	2,104	2,953	2,151	2,626	2,688
EXCESS REVENUES OVER EXPENDITURES	4,253	4,753	4,709	5,119	4,879	5,672	4,927	5,428	5,511
BEGINNING FUND BALANCE	82,086		77,377	72,258	67,379	61,708	56,781	51,353	45,842
ENDING FUND BALANCE	86,339		82,086	77,377	72,258	67,379	61,708	56,781	51,353

The Hunters Crossing II Maintenance District, was organized on October 9, 1990,as a Mello-Roos district. Fifteen parcels, located on portions of Tudor Way are each assessed $205.60 per year to maintain, repair and replace all curbs, gutters, streets, sidewalks, fire hydrants ,drainage facilities, and operate and maintain street lights, over a fifty year time-table.

Unused budget carries forward as restricted fund balance for use on future maintenance projects.

TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2014

KING ROAD VILLAGE
FUND 453

DESCRIPTION	ADOPTED BUDGET 2013-14	ADOPTED BUDGET 2012-13	PROJECTED ACTUAL 2012-13	PRIOR YEARS ACTUAL 2011-12	ACTUAL 2010-11	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08	ACTUAL 2006-07
REVENUES									
Secured Taxes/Direct Charges	7,802	7,802	7,802	7,802	7,802	7,802	7,802	7,802	7,802
Total Revenue	7,802	7,802	7,802	7,802	7,802	7,802	7,802	7,802	7,802
EXPENDITURES									
Utilities, Traffic Control	300	300	615	699	716	922	902	948	645
Maintenance	1,400	1,400	1,784	1,500	1,847	1,340	1,500	1,957	2,152
Tax Administration	80	80	78	78	78	78	78	78	78
Total Expenditures	1,780	1,780	2,477	2,277	2,641	2,340	2,480	2,982	2,875
OTHER SOURCES/(USES)									
Investment Income	2,500	3,500	3,059	3,902	3,457	4,818	3,483	4,231	3,227
			-						1,069
Total Other Sources/(Uses)	2,500	3,500	3,059	3,902	3,457	4,818	3,483	4,231	4,295
EXCESS REVENUES OVER EXPENDITURES	8,522	9,522	8,384	9,428	8,618	10,280	8,805	9,050	9,222
BEGINNING FUND BALANCE	137,617		129,233	119,805	111,186	100,906	92,101	83,051	73,829
ENDING FUND BALANCE	146,139		137,617	129,233	119,805	111,186	100,906	92,101	83,051

The King Road Maintenance District, was organized on November 13, 1990. Twenty-one parcels, located on Shelter Cove Road, Smokewood Court and Camphor Court are each assessed $371.52 per year to maintain, repair and replace all curbs, gutters, streets, sidewalks, fire hydrants ,drainage facilities, and operate and maintain street lights, over a fifty year time-table.

Unused budget carries forward as restricted fund balance for use on future maintenance projects.

TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2014

SAUNDERS AVENUE
FUND 454

DESCRIPTION	ADOPTED BUDGET 2013-14	ADOPTED BUDGET 2012-13	PROJECTED ACTUAL 2012-13	PRIOR YEARS ACTUAL 2011-12	ACTUAL 2010-11	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08	ACTUAL 2006-07
REVENUES									
Secured Taxes/Direct Charges	5,356	5,356	5,356	5,356	5,356	5,356	5,356	5,356	5,356
Total Revenue	5,356	5,356	5,356	5,356	5,356	5,356	5,356	5,356	5,356
EXPENDITURES									
Utilities, Traffic Control									
Maintenance	-	500	-						
Tax Administration	54	54	54	54	53	54	54	54	54
Total Expenditures	54	554	54	54	53	54	54	54	54
OTHER SOURCES/(USES)									
Investment Income	400	450	408	1,289	1,368	1,812	1,892	433	2,407
Unrealized gains/(losses)			-						139
Correction from General Fund									
Bond Payments to General Fund	(4,396)	(4,396)	(4,396)	(4,396)	(4,396)	(4,396)	(4,396)	(4,396)	(4,396)
Total Other Sources/(Uses)	(3,996)	(3,946)	(3,988)	(3,107)	(3,028)	(2,584)	(2,504)	(3,963)	(1,850)
EXCESS REVENUES OVER EXPENDITURES	1,306	856	1,314	2,195	2,275	2,719	2,799	1,339	3,453
			-						
BEGINNING FUND BALANCE	19,119		17,805	15,610	13,334	10,616	7,817	6,478	3,025
ENDING FUND BALANCE	20,425		19,119	17,805	15,610	13,334	10,616	7,817	6,478

The Saunders Avenue Improvement and Maintenance Districts were organized on January 22, 1991, under the Improvement Act of 1911, to construct and maintain1,200 linear feet of roadway. The sixteen parcels located on Saunders Avenue were each assessed $3,701.44. The owners of five of the assessed parcels chose to pay the assessment in full, with the remaining thirteen authorizing the Improvement District to issue bonds representing the unpaid balance to the Town. The bonds were issued at 9% interest per annum, collected semi-annually along with ad valorem real property taxes by Placer County. Since issue, two of the bonds have been paid in full, leaving eleven outstanding. Currently, there are no delinquencies.

The sixteen parcel owners are additionally assessed $60.00 per year to maintain, repair and replace the street and drainage facilities over a fifty year time-table. Unused budget carries forward as restricted fund balance for use on future maintenance projects.

TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2014

RACHEL ESTATES
FUND 455

DESCRIPTION	ADOPTED BUDGET 2013-14	ADOPTED BUDGET 2012-13	PROJECTED ACTUAL 2012-13	PRIOR YEARS ACTUAL 2011-12	ACTUAL 2010-11	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08	ACTUAL 2006-07
REVENUES									
Secured Taxes/Direct Charges	10,146	10,146	10,146	10,146	10,146	10,146	10,146	10,146	10,146
Total Revenue	10,146	10,146	10,146	10,146	10,146	10,146	10,146	10,146	10,146
EXPENDITURES									
Utilities, Traffic Control									
Maintenance	1,700	1,700	1,352	21,658	2,144	3,279	1,500	1,745	1,782
Tax Administration	101	101	101	101	101	101	101	101	101
Total Expenditures	1,801	1,801	1,454	21,759	2,245	3,381	1,601	1,847	1,884
OTHER SOURCES/(USES)									
Investment Income	3,500	6,000	4,724	5,944	5,918	8,348	6,068	7,385	5,651
Unrealized gains/(losses)			-						1,892
Total Other Sources/(Uses)	3,500	6,000	4,724	5,944	5,918	8,348	6,068	7,385	7,543
EXCESS REVENUES OVER EXPENDITURES	11,845	14,345	13,417	(5,669)	13,819	15,113	14,612	15,684	15,806
BEGINNING FUND BALANCE	211,461		198,045	203,714	189,895	174,782	160,170	144,486	128,680
ENDING FUND BALANCE	223,306		211,461	198,045	203,714	189,895	174,782	160,170	144,486

The Rachel Estates Maintenance District, was organized on January 28, 1992, under the Benefit Assessment Act of 1982. Twenty-three parcels, located on Rachel Lane and Rachel Court are each assessed $441.11 per year to maintain, repair and replace all curbs, gutters, streets, sidewalks, fire hydrants ,drainage facilities, and operate and maintain street lights, over a fifty year time-table.

Unused budget carries forward as restricted fund balance for use on future maintenance projects.

TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2014

SHERWOOD ESTATES
FUND 457

DESCRIPTION	ADOPTED BUDGET 2013-14	ADOPTED BUDGET 2012-13	PROJECTED ACTUAL 2012-13	PRIOR YEARS ACTUAL 2011-12	ACTUAL 2010-11	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08	ACTUAL 2006-07
REVENUES									
Secured Taxes/Direct Charges	6,216	6,216	6,216	6,216	6,216	6,216	6,216	6,216	6,216
Total Revenue	6,216	6,216	6,216	6,216	6,216	6,216	6,216	6,216	6,216
EXPENDITURES									
Utilities, Traffic Control									
Maintenance	-	1,200							
Tax Administration	62	62	62	62	62	62	62	62	62
Total Expenditures	62	1,262	62	62	62	62	62	62	62
OTHER SOURCES/(USES)									
Investment Income	1,500	2,000	1,945	2,386	1,932	2,565	1,778	1,994	1,364
Unrealized gains/(losses)			-						364
Total Other Sources/(Uses)	1,500	2,000	1,945	2,386	1,932	2,565	1,778	1,994	1,728
EXCESS REVENUES OVER EXPENDITURES	7,654	6,954	8,099	8,540	8,086	8,719	7,932	8,148	7,882
BEGINNING FUND BALANCE	87,329		79,230	70,690	62,604	53,886	45,954	37,806	29,924
ENDING FUND BALANCE	94,983		87,329	79,230	70,690	62,604	53,886	45,954	37,806

The Sherwood Estates Maintenance District, was organized on August 12, 1997. Twenty-one parcels, located on Sherwood Court are each assessed $296.00 per year to maintain, repair and replace all curbs, gutters, streets, sidewalks, fire hydrants, drainage facilities, and operate and maintain street lights, over a fifty year time-table.

Unused budget carries forward as restricted fund balance for use on future maintenance projects.

TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2014

HERITAGE PARK ESTATES #1
FUND 458

DESCRIPTION	ADOPTED BUDGET 2013-14	ADOPTED BUDGET 2012-13	PROJECTED ACTUAL 2012-13	PRIOR YEARS ACTUAL 2011-12	ACTUAL 2010-11	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08	ACTUAL 2006-07
REVENUES									
Secured Taxes/Direct Charges	16,072	16,072	16,072	16,072	16,072	16,072	16,072	16,072	16,072
Total Revenue	16,072	16,072	16,072	16,072	16,072	16,072	16,072	16,072	16,072
EXPENDITURES									
Utilities, Traffic Control									
Maintenance	-	-	-						
Tax Administration	161	161	161	161	161	161	161	161	161
Total Expenditures	161	161	161	161	161	161	161	161	161
OTHER SOURCES/(USES)									
Investment Income	3,800	4,000	4,120	4,986	3,829	4,946	3,323	3,530	2,214
Unrealized gains/(losses)			-						477
Total Other Sources/(Uses)	3,800	4,000	4,120	4,986	3,829	4,946	3,323	3,530	2,691
EXCESS REVENUES OVER EXPENDITURES	19,711	19,911	20,031	20,897	19,741	20,857	19,234	19,441	18,603
BEGINNING FUND BALANCE	185,573		165,542	144,645	124,904	104,047	84,813	65,372	46,769
ENDING FUND BALANCE	205,284		185,573	165,542	144,645	124,904	104,047	84,813	65,372

Heritage Park Estates #1 was organized on March 14, 2000. Twenty-eight parcels, located on Becky Way and Pauline Circle are each assessed $574.00 per year to maintain, repair and replace all curbs, gutters, streets, sidewalks, fire hydrants, drainage facilities, and operate and maintain street lights, over a fifty year time-table.

Unused budget carries forward as restricted fund balance for use on future maintenance projects.

TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2014

HUNTER OAKS
FUND 459

DESCRIPTION	ADOPTED BUDGET 2013-14	ADOPTED BUDGET 2012-13	PROJECTED ACTUAL 2012-13	PRIOR YEARS ACTUAL 2011-12	ACTUAL 2010-11	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08	ACTUAL 2006-07
REVENUES									
Secured Taxes/Direct Charges	20,572	20,572	20,572	20,572	20,572	20,572	20,572	20,572	20,572
Total Revenue	20,572	20,572	20,572	20,572	20,572	20,572	20,572	20,572	20,572
EXPENDITURES									
Utilities, Traffic Control	2,200	1,800	2,679	3,388	3,197	1,358	3,248	1,327	847
Maintenance	-	-	-	3,847	2,885	3,459	1,280	44	433
Tax Administration	206	206	206	206	206	206	206	206	206
Total Expenditures	2,406	2,006	2,885	7,442	6,288	5,022	4,733	1,577	1,485
OTHER SOURCES/(USES)									
Investment Income	3,000	3,500	3,555	4,434	3,371	4,321	2,979	3,062	1,731
Unrealized gains/(losses)			-						273
Total Other Sources/(Uses)	3,000	3,500	3,555	4,434	3,371	4,321	2,979	3,062	2,004
EXCESS REVENUES OVER EXPENDITURES	21,166	22,066	21,242	17,565	17,655	19,870	18,818	22,057	21,091
BEGINNING FUND BALANCE	132,880		111,638	129,293	111,638	91,768	72,950	50,893	29,802
ENDING FUND BALANCE	154,046		132,880	146,857	129,293	111,638	91,768	72,950	50,893

Hunter Oaks was organized on January 14, 2003. Thirty-seven parcels, located on Hunter Oaks Lane, Sagehen Court, Grouse Court and Mallard Court are each assessed $556.00 per year to maintain, repair and replace all curbs, gutters, streets, sidewalks, fire hydrants, drainage facilities, and operate and maintain street lights, over a fifty year time-table.

Unused budget carries forward as restricted fund balance for use on future maintenance projects.

TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2014

Sierra de Montserrat
FUND 460

DESCRIPTION	ADOPTED BUDGET 2013-14	ADOPTED BUDGET 2012-13	PROJECTED ACTUAL 2012-13	PRIOR YEARS ACTUAL 2011-12	ACTUAL 2010-11	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08	ACTUAL 2006-07
REVENUES									
Secured Taxes/Direct Charges	36,778	36,778	36,778	36,778	36,778	38,648			
Total Revenue	36,778	36,778	36,778	36,778	36,778	38,648	-	-	-
EXPENDITURES									
Utilities, Traffic Control	1,500	1,500	1,311	1,479	1,509				
Maintenance						4,080			
Tax Administration	386	386	368	368	368	386			
Total Expenditures	1,886	1,886	1,679	1,847	1,876	4,466	-	-	-
OTHER SOURCES/(USES)									
Investment Income	2,500	1,500	3,121	3,221	822	(88)			
Unrealized gains/(losses)									
Total Other Sources/(Uses)	2,500	1,500	3,121	3,221	822	(88)	-	-	-
EXCESS REVENUES OVER EXPENDITURES	37,392	36,392	38,220	38,153	35,724	34,094	-	-	-
BEGINNING FUND BALANCE	146,191		107,971	69,818	34,094	-	-	-	-
ENDING FUND BALANCE	183,583		146,191	107,971	69,818	34,094	-	-	-

Sierra de Montserrat was organized in 2009. Fifty-nine parcels, located on Rutherford Canyon Road, Sable Ridge Court, Monsterrat Lane and Blackhawk Court are each assessed $623.36 per year to maintain, repair and replace all curbs, gutters, streets, sidewalks, fire hydrants, drainage facilities, and operate and maintain street lights, over a fifty year time-table.

Unused budget carries forward as restricted fund balance for use on future maintenance projects.

TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2014

NO NAME LANE
FUND 456

DESCRIPTION	ADOPTED BUDGET 2013-14	ADOPTED BUDGET 2012-13	PROJECTED ACTUAL 2012-13	PRIOR YEARS ACTUAL 2011-12	ACTUAL 2010-11	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08	ACTUAL 2006-07
REVENUES									
Secured Taxes/Direct Charges									
Total Revenue	-	-	-	-	-	-	-	-	-
EXPENDITURES									
Utilities, Traffic Control									
Maintenance									
Tax Administration									
Total Expenditures	-	-	-	-	-	-	-	-	-
OTHER SOURCES/(USES)									
Investment Income									
Total Other Sources/(Uses)	-	-	-	-	-	-	-	-	-
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-	-	-	-	-
BEGINNING FUND BALANCE	3,000		3,000	3,000	3,000	3,000	3,000	3,000	3,000
ENDING FUND BALANCE	3,000		3,000	3,000	3,000	3,000	3,000	3,000	3,000

The No Name Lane fund segregates funds deposited toward future drainage projects in the No Name Lane area.

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HAND GRADED
HAND PACKED
Pears
LOOMIS
FRUIT GROWERS ASSOCIATION
GROWERS
PACKERS & SHIPPERS
LOOMIS, CALIFORNIA.
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Appendixes

Appendix A

Authorized Staffing

TOWN OF LOOMIS
AUTHORIZED STAFFING LEVEL/MONTHLY PAY RANGES
FOR THE YEAR ENDING JUNE 30, 2014

POSITION	RANGE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	13/14 Positions Authorized	13/14 Positions Filled	12/13 Positions Authorized	12/13 Positions Filled	11/12 Positions Authorized	11/12 Positions Filled	10/11 Positions Authorized	10/11 Positions Filled
Elected Positions														
Town Council	N/A	-	-	-	-	372	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Town Clerk	N/A	-	-	-	-	50	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Treasurer	N/A	-	-	-	-	50	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Exempt Personnel														
Town Manager	58	8,685	9,119	9,575	10,054	10,557	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Town Clerk/ Admin. Services Officer	33b	4,685	4,919	5,165	5,423	5,695	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
PW Dir./Engineer	56	8,052	8,455	8,877	9,321	9,787	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Finance Director	50	7,069	7,422	7,794	8,183	8,592	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Planning Director	51	7,243	7,605	7,985	8,385	8,804	1.00	-	1.00	-	1.00	-	1.00	0.50
Non Exempt Personnel														
Assistant Planner	31	4,419	4,640	4,872	5,116	5,371	1.00	-	1.00	-	1.00	1.00	1.00	-
Code Enforcement Planner	22	3,544	3,721	3,907	4,103	4,308	0.20	-	0.20	-	1.00	-	1.00	1.00
Office Technician	15	3,011	3,162	3,320	3,486	3,660	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Public Works Operations Ast	26b	3,972	4,171	4,379	4,598	4,828	1.00	-	1.00	-	1.00	-	1.00	-
Lead Worker	24	3,731	3,918	4,113	4,319	4,535	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Equipment Operator	18	3,210	3,371	3,539	3,716	3,902	3.00	2.00	3.00	2.00	3.00	2.00	3.00	2.00
Contract Positions														
Building Official	**	-	-	-	-	-	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Total Personnel							**19.45**	**15.25**	**19.45**	**15.25**	**20.25**	**16.25**	**20.25**	**16.75**

* The Building Official is with an outside firm and is paid by negotiated contract.

TOWN OF LOOMIS
AUTHORIZED STAFFING BY DEPARTMENT
FOR THE YEAR ENDING JUNE 30, 2014

POSITION	DEPARTMENT												
	Town Council	Town Clerk	Finance	Treas.	Admin-istration	Town Attorney	Planning	Building	PW Admin	Streets	Trans-portation	Solid Waste	Total
Elected Positions													
Town Council	5.00												5.00
Town Clerk		1.00											1.00
Treasurer				1.00									1.00
Total Elected	**5.00**	**1.00**	**-**	**1.00**	**-**		**-**	**-**	**-**	**-**	**-**	**-**	**7.00**
Exempt Personnel													
Town Manager					1.00								1.00
Deputy Town Clerk/ Admin. Services Officer		0.50			0.25		0.25						1.00
PW Dir./Engineer									0.75		0.25		1.00
PW Operations Assistant									1.00				1.00
Finance Director			1.00										1.00
Planning Director							1.00						1.00
Total Exempt	**-**	**0.50**	**1.00**	**-**	**1.25**	**-**	**1.25**	**-**	**1.75**	**-**	**0.25**	**-**	**6.00**
Non Exempt Personnel													
Assistant Planner							1.00						1.00
Code Enforcement Planner							0.20						0.20
Office Technician			0.25		0.50				0.25				1.00
Lead Worker										1.00			1.00
Equipment Operator										3.00			3.00
Total Non-exempt	**-**	**-**	**0.25**	**-**	**0.50**	**-**	**1.20**	**-**	**0.25**	**4.00**	**-**	**-**	**6.20**
Contract Positions													
Building Official								0.25					0.25
Total Personnel	**5.00**	**1.50**	**1.25**	**1.00**	**1.75**	**-**	**2.45**	**0.25**	**2.00**	**4.00**	**0.25**	**-**	**19.45**

Attachment A

Appendix B

Budget Resolutions

TOWN OF LOOMIS

RESOLUTION NO. 13-16

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF LOOMIS ADOPTING THE ANNUAL OPERATING BUDGET FOR FISCAL YEAR 2013-2014

WHEREAS, the proposed budget for the Town of Loomis is entitled "Annual Operating Budget, 2013-2014", a copy of which is on file in town hall for public review; and

WHEREAS, the proposed expenditures shown in the summaries of expenditures by fund which is attached hereto as Exhibit A are hereby appropriated to the departments, offices and operations in the amount and for the objects and purposes as set forth in the budget document; and

WHEREAS, it is ordered that two copies of this resolution and the budget document be made available for public review in the Loomis public library and that the budget document be certified by the town clerk and filed in the office of the town clerk; and

WHEREAS, this resolution is required for the orderly operation and maintenance of municipal activities and the usual and current expenses of the town during the 2012-2013 fiscal year beginning July 1, 2013 and ending June 30, 2014;

NOW, THEREFORE, IT IS HEREBY RESOLVED that the Town Council of the Town of Loomis does hereby adopt the budget for the fiscal year 2012-2013.

PASSED AND ADOPTED this 11th day of June, 2013 by the following vote:

AYES: Calvert, Morillas, Scherer, Ucovich, Wheeler

NOES: None

ABSENT: None

ABSTAIN: None

Mayor

ATTEST:

Town Clerk

Approved as to form:

Town Attorney

TOWN OF LOOMIS
SCHEDULE OF EXPENDITURES BY FUND
FOR THE YEAR ENDING JUNE 30, 2014

	PROPOSED EXPENDITURES 2013-14	EXPECTED EXPENDITURES 2012-13	ACTUAL EXPENDITURES 2011-12	ACTUAL EXPENDITURES 2010-11	ACTUAL EXPENDITURES 2009-10	ACTUAL EXPENDITURES 2008-09	ACTUAL EXPENDITURES 2007-08	ACTUAL EXPENDITURES 2006-07
GENERAL FUND	3,154,452	2,712,954	1,683,154	2,616,726	3,363,525	4,729,910	3,558,070	2,691,301
SPECIAL REVENUE FUNDS								
TRAFFIC SAFETY								
SUPPLEMENTAL LAW ENFORCEMENT	164,100	179,004	75,000	170,267	100,000	163,903	163,904	105,825
TRANSPORTATION	1,170,669	678,737	678,737	258,151	1,007,415	696,952	1,338,385	654,227
LOW INCOME DENSITY	4,000	5,450	5,450	-	-	-	-	-
TREE REMOVAL	-	2,500	2,500	3,899	-	14,845	6,964	1,011
AB 939	56,214	21,214	15,165	7,970	8,947	-	9,467	-
RECYCLING	-	4,125	4,125	-	-	14,395	3,000	4,727
PW SALE OF FUND	-	-	-	-	-	-	-	-
MAINTENANCE DISTRICTS								
HUNTERS CROSSING	770	689	586	745	703	762	756	720
LOOMIS MAINTENANCE DIST #1	5	5	5	5	5	5	5	5
LOOMIS MAINTENANCE DIST #2	10	10	10	10	10	10	10	10
HEATHER HEIGHTS	82	82	82	82	82	82	82	82
SUNRISE LOOMIS	63	63	63	63	63	63	63	63
LIVE OAK	90	2,890	2,890	690	90	90	90	90
LOOMIS ACRES	50	50	50	50	50	50	50	50
HUNTERS CROSSING II	331	215	184	301	365	308	282	261
KING ROAD VILLAGE	1,780	2,477	1,928	2,277	2,340	2,480	2,982	2,875
SAUNDERS AVENUE	54	54	54	54	54	54	54	54
RACHEL ESTATES	1,801	1,454	1,228	21,759	3,381	1,601	1,847	1,884
NO NAME LANE	-	-	-	-	-	-	-	-
SHERWOOD ESTATES	62	62	62	62	62	62	62	62
HERITAGE PARK ESTATES #1	161	161	161	161	161	161	161	161
HUNTER OAKS	2,406	2,885	5,365	7,442	5,022	4,733	1,577	1,485
SIERRA DE MONTSERAT	1,886	1,679	1,460	1,847	4,466	-	-	-
	-	-	-	-	-	-	-	-

CAPITAL PROJECTS

DRAINAGE	-	-	-	-	-	-	-	-
ROAD CIRCULATION	-	-	-	-	-	-	-	-
INTERCHANGE	-	-	-	-	-	-	-	-
COMMUNITY FACILITIES	-	300	300	-	347,777	538,509	-	-
PARK ACQUISITION	-	189,555	189,555	-	-	-	35,000	78,800
PASSIVE PARKS/OPEN SPACE	-	-	-	475	-	-	-	4,200
PARK DEVELOPMENT	-	137,763	-	-	-	-	-	-
PARK GRANTS	-	-	-	-	500,000	-	-	-
	4,558,986	3,944,378	2,668,116	3,093,035	5,344,518	6,168,976	5,122,811	3,547,894

TOWN OF LOOMIS

RESOLUTION NO. 13-17

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF LOOMIS SETTING FORTH POSITION ALLOCATIONS FOR THE FISCAL YEAR 2013-2014

WHEREAS, the Council of the Town of Loomis has, through the adoption of the 2013-2014 Annual Budget, allocated positions in the various Town operating departments;

NOW, THEREFORE, IT IS HEREBY RESOLVED by the Town Council that the number and type of positions allocated to the various town departments is as set forth in Attachment "A" which is hereby made a part of this resolution by reference as though fully set forth herein.

PASSED AND ADOPTED this 11th day of June, 2013 by the following vote:

AYES: Calvert, Morillas, Scherer, Ucovich, Wheeler

NOES: None

ABSENT: None

ABSTAIN: None

Mayor

ATTEST:

Town Clerk

Approved as to form:

Town Attorney

TOWN OF LOOMIS
AUTHORIZED STAFFING LEVEL/MONTHLY PAY RANGES
FOR THE YEAR ENDING JUNE 30, 2014

POSITION	RANGE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	13/14 Positions Authorized	13/14 Positions Filled	12/13 Positions Authorized	12/13 Positions Filled	11/12 Positions Authorized	11/12 Positions Filled	10/11 Positions Authorized	10/11 Positions Filled
Elected Positions														
Town Council	N/A	-	-	-	-	372	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Town Clerk	N/A	-	-	-	-	50	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Treasurer	N/A	-	-	-	-	50	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Exempt Personnel														
Town Manager	58	8,685	9,119	9,575	10,054	10,557	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Town Clerk/ Admin. Services Officer	33b	4,685	4,919	5,165	5,423	5,695	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
PW Dir./Engineer	56	8,052	8,455	8,877	9,321	9,787	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Finance Director	50	7,069	7,422	7,794	8,183	8,592	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Planning Director	51	7,243	7,605	7,985	8,385	8,804	1.00	-	1.00	-	1.00	-	1.00	0.50
Non Exempt Personnel														
Assistant Planner	31	4,419	4,640	4,872	5,116	5,371	1.00	-	1.00	-	1.00	1.00	1.00	-
Code Enforcement Planner	22	3,544	3,721	3,907	4,103	4,308	0.20	-	0.20	-	1.00	-	1.00	1.00
Office Technician	15	3,011	3,162	3,320	3,486	3,660	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Public Works Operations Ast	26b	3,972	4,171	4,379	4,598	4,828	1.00	-	1.00	-	1.00	-	1.00	-
Lead Worker	24	3,731	3,918	4,113	4,319	4,535	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Equipment Operator	18	3,210	3,371	3,539	3,716	3,902	3.00	2.00	3.00	2.00	3.00	2.00	3.00	2.00
Contract Positions														
Building Official	**	-	-	-	-	-	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Total Personnel							**19.45**	**15.25**	**19.45**	**15.25**	**20.25**	**16.25**	**20.25**	**16.75**

* The Building Official is with an outside firm and is paid by negotiated contract.

TOWN OF LOOMIS
AUTHORIZED STAFFING BY DEPARTMENT
FOR THE YEAR ENDING JUNE 30, 2014

POSITION	DEPARTMENT												
	Town Council	Town Clerk	Finance	Treas.	Admin-istration	Town Attorney	Planning	Building	PW Admin	Streets	Trans-portation	Solid Waste	Total
Elected Positions													
Town Council	5.00												5.00
Town Clerk		1.00											1.00
Treasurer				1.00									1.00
Total Elected	**5.00**	**1.00**	**-**	**1.00**	**-**		**-**	**-**	**-**	**-**	**-**	**-**	**7.00**
Exempt Personnel													
Town Manager					1.00								1.00
Deputy Town Clerk/ Admin. Services Officer		0.50			0.25		0.25						1.00
PW Dir./Engineer									0.75		0.25		1.00
PW Operations Assistant									1.00				1.00
Finance Director			1.00										1.00
Planning Director							1.00						1.00
Total Exempt	**-**	**0.50**	**1.00**	**-**	**1.25**	**-**	**1.25**	**-**	**1.75**	**-**	**0.25**	**-**	**6.00**
Non Exempt Personnel													
Assistant Planner							1.00						1.00
Code Enforcement Planner							0.20						0.20
Office Technician			0.25		0.50				0.25				1.00
Lead Worker										1.00			1.00
Equipment Operator										3.00			3.00
Total Non-exempt	**-**	**-**	**0.25**	**-**	**0.50**	**-**	**1.20**	**-**	**0.25**	**4.00**	**-**	**-**	**6.20**
Contract Positions													
Building Official								0.25					0.25
Total Personnel	**5.00**	**1.50**	**1.25**	**1.00**	**1.75**	**-**	**2.45**	**0.25**	**2.00**	**4.00**	**0.25**	**-**	**19.45**

Attachment A

TOWN OF LOOMIS

RESOLUTION NO. 13-18

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF LOOMIS CERTIFYING COMPLIANCE WITH THE 2012-2013 APPROPRIATION LIMITATION AND ESTABLISHING THE APPROPRIATION LIMITATION FOR THE 2013-2014 FISCAL YEAR

WHEREAS, the Council of the Town of Loomis hereby certifies that the estimated actual appropriations for the fiscal year 2012-2013 will fall within the appropriation limitation for the 2012-2013 fiscal year; and

WHEREAS, the Council of the Town of Loomis must establish the appropriation limitation for the fiscal year 2013-2014, as calculated in attachment A;

NOW, THEREFORE, IT IS HEREBY RESOLVED by the Town Council of the Town of Loomis, that the 2012-2013 fiscal year expenditures fall within the established limitations and the limitations for the 2013-2014 fiscal year are hereby established at $6,255,212.

PASSED AND ADOPTED this 11th day of June, 2013 by the following vote:

AYES: Calvert, Morillas, Scherer, Ucovich, Wheeler

NOES: None

ABSENT: None

ABSTAIN: None

Mayor

ATTEST:

Town Clerk

Approved as to form:

Town Attorney

Attachement A

TOWN OF LOOMIS
GANN APPROPRIATIONS LIMIT FACTORS AND CALCULATION
FOR THE YEAR ENDING JUNE 30, 2014

	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Population Growth	2.11%	1.74%	1.70%	1.51%	1.10%	1.01%	1.06%	1.11%	1.16%	1.22%
Personal Income	4.29%	0.62%	-2.54%	2.51%	3.77%	5.12%	5.38%	5.64%	5.93%	6.22%
Poplulation times Personal Income	1.0649%	1.0237%	0.9912%	1.0406%	1.0491%	1.0618%	1.0649%	1.0682%	1.0716%	1.0752%
Appropriations Limit	5,318,508	5,444,599	5,396,513	5,615,498	5,891,301	6,255,212	6,661,090	7,115,114	7,624,566	8,198,069
Appropriations Subject to Limit	1,927,589	1,603,575	1,618,153	1,633,690	1,646,208	1,662,300	1,712,169	1,763,534	1,816,440	1,870,933
% of Appropriations Capacity Used	36.24%	29.45%	29.99%	29.09%	27.94%	26.57%	25.70%	24.79%	23.82%	22.82%

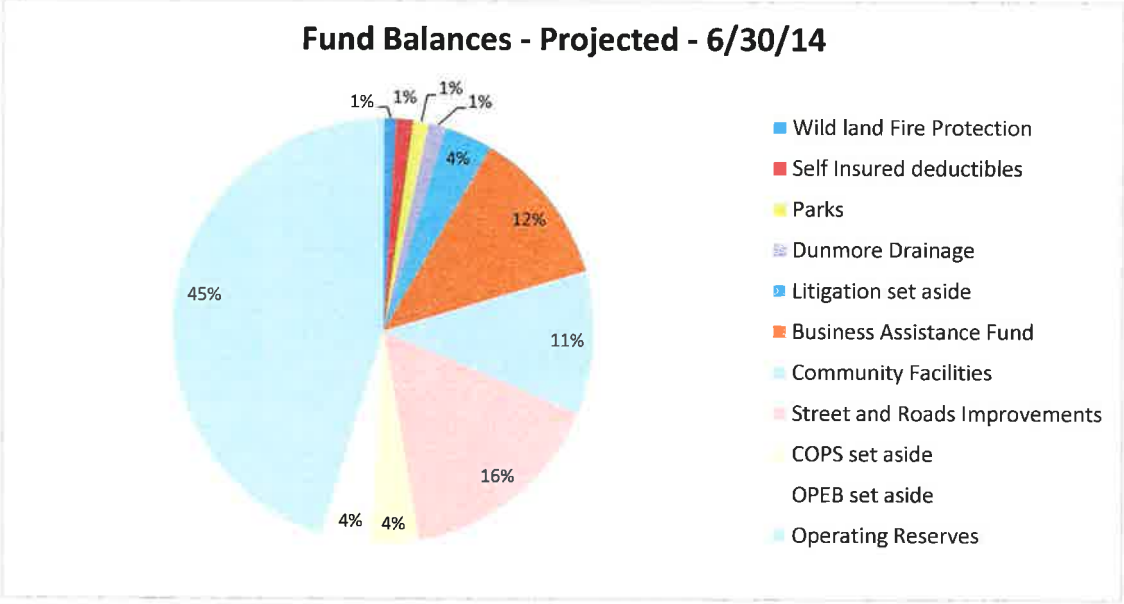
Notes: Actual factors supplied by State Department of Finance through 2013/14.

Appendix C

General Fund Reserves

Town of Loomis
Detail of General Fund Reserves
Projected to 6/30/14

	Audited 6/30/2012	Increase	Reduce	Estimated 6/30/2013	Increase	Reduce	Projected 6/30/2014
Wild land Fire Protection	40,000			40,000			40,000
Self Insured deductibles	50,000			50,000			50,000
Parks	50,000			50,000			50,000
Dunmore Drainage	55,000			55,000			55,000
Litigation set aside	150,000			150,000			150,000
Business Assistance Fund	472,251	6,834		479,085	7,500		486,585
Community Facilities	575,000		134,763	440,237			440,237
Street and Roads Improvements	1,090,899			1,090,899		441,547	649,352
COPS set aside	183,286	107,257	79,002	211,541	25,000	88,136	148,405
OPEB set aside		154,202		154,202	4,000		158,202
Operating Reserves	1,844,324	154,434	154,202	1,844,556		4,000	1,840,556
Total General Fund Reserves	4,510,760	422,727	367,967	4,565,519	36,500	533,683	4,068,336



Activity:

Business assistance fund: current repayments

Community facilities: CIP shows bathrrooms and water pad funding through designated Gen Fund reserves.

Streets/Roads Improvements: $441,547 required from General Fund reserves to complete projects scheduled for 2012-13 and 2013-14.

COPS set aside fund: This funding came from our Risk Pool refunded equity and was set aside to pay the cost of the Traffic Enforcement Officer that exceeds the $100,000 funding from the State. The current year includes an estimated $35,000 Risk Pool equity distribution and the $72,257 refunded Property tax Administration Fees (PTAF) from Placer County. Setting aside the PTAF money is only my recommendation and not written in stone. Further th Risk Pool equity distributions are widing down and I don't expect to get much more than $25,000 in 2013-14.

OPEB set aside: This is my recommendation on beginning to set aside funds for the probable future mandate to send funding for "Other Post Employment Benefits" to an independent trust. Currently, it is only an option.

Operating reserves: will increase by the net income in the General Fund, less the amounts allocated to the Business Assistance Fund and the COPS set aside.