



February 9, 2016

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**TO:** Honorable Mayor and Town Council  
**FROM:** Roger Carroll, Treasurer/Finance Officer  
**DATE:** February 3, 2016  
**RE:** Mid-Year Budget Review

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**RECOMMENDED ACTION:**

Accept budget modifications.

**ISSUE STATEMENT AND DISCUSSION:**

The Town has many sources and uses of funds, but this report only addresses three of them: the two major operating funds, the General Fund and the Transportation Fund, and the Low Income Density Fund.

Since the budget is prepared in May and adopted in June, a number of the line items are based on estimates, rather than published data. At Mid-year, the Finance Director reviews the actual income and expenditures and projects the expected year end balances. These are compared to the budget to see how realistic or on track the budget is.

**Staff is making three recommendations to change the existing budget.**

- Increase the Town Council budget by \$5,000 for a facilitator for the goal setting retreat in March (page 4).
- Increase the Planning Department budget by \$10,000 to allow the Town Manager to contract for part-time Code Enforcement services (page 8).
- Increase the Low Income Density Fund – Economic Development projects line item by \$20,000 to fund the Chamber of Commerce mural project (page 16). For further explanation regarding this fund, see the discussion at the end of this staff report.

These adjustments to the General Fund budget are from current year revenues in excess of expenses.

**Further explanation of the mid-year review follows.**

## **GENERAL FUND**

The attached budget shows that based on year to date information, the Town's General Fund should come in under budget at year end by over \$300,000. Revenues are currently higher than projected and the expenditures are lower than expected. Here are some highlights:

**Property and Sales taxes:** Property tax revenues are projected to be about \$100,000 better than the original estimate. This is probably due to the Loomis area property resales are higher than the State average.

Sales taxes will likely be close to the amount budgeted. On a cash basis, we are about 10% behind the projection, but due to the unusual methods of wrapping up the "Triple Flip," a larger than usual portion will be received after year end. This will be accrued (recorded back to) the current fiscal year. For an explanation of the "Triple Flip," please see the Adopted Budget.

Property transfer taxes to date are well ahead of expected. This tells us that property sales and assessed values have increased significantly from the prior year.

**Franchises:** The majority of Franchise revenue is received well after the Mid-year review, so we project that the budgeted amount will be received. Franchise revenues are very stable and fluctuate very little between years and we have no reason to believe the budgeted amount will not come in.

**Licenses and Permits (revenue):** We always take a conservative outlook for construction. To date, we have already processed as many building permits as budgeted for the entire year, and we are expecting more. This increased revenue offsets the increased activity that is showing in the building inspector costs.

**Revenue from Other Agencies:** Property Tax in lieu of Vehicle License Fees is another outcome of the "Triple Flip." The local governments gave up their long time funding source of vehicle license fees to the State in exchange for additional property taxes diverted from the State. The budgeted amount is received in two payments; one in late January and one in May. The amount received is calculated from the base amount received in 2005, plus an increase each year based on population growth. The first half of these funds were received in January, and an identical allocation will come in May. I am projecting that we will receive \$57,000 more than originally budgeted.

**Miscellaneous revenue:** In the past few years we have received nice returns from our risk pool. This has come to an end, and the line for miscellaneous revenue may be over budgeted by about \$20,000.

Traffic fines as a revenue source continue to stagnate and should not be counted on as a significant supply of funding.

**Expenditures:** all departments are operating within their budgets, with the exception of the Community Services cost center. Unanticipated funding for Eagle projects working

on the stage, and a grant to the Friends of the Loomis Library were allocated to this cost center.

## **TRANSPORTATION FUND**

**Revenue:** The Transportation fund receives essentially all of its funding from the gas taxes collected when fuel is purchased by consumers, some directly, and some through other agencies. They are:

Gas Tax (section 2103, 2105, 2106, 2107 and 2107.5). These are taxes collected and allocated by the State directly to the Town based on the Town's per capita share of the State's population. Our budget is based on estimates made by staff at the League of California Cities. The League's calculations are usually quite accurate, but due to errors in information provided by the State to the League, our budget numbers were high. In total, we should receive about \$30,000 less than the original estimate. These Gas Tax revenues are available for use on all transportation related costs from staff salaries to fill pot holes to contracts for construction projects.

Transportations allotments. These are also taxes collected by the State, but given to transportation planning agencies, rather than directly to the cities. Our allocation comes through the Placer County Transportation Planning Agency (PCTPA) which is given to us based on a per capita share of the County population. This allocation is seldom available before August, so the budget is based on prior year allocations, trended into the future. Fortunately the amount is trending higher and we will receive above the estimate by about \$80,000. These funds are broken into two specific uses: first they must be used to meet the realistic transportation needs of the Town. The Town contracts for daily bus and dial-a-ride service with Placer County. After paying for that, the Town can use the remainder of the allotment for the same purposes as the Gas Taxes.

Congestion Mitigation and Air Quality (CMAQ) grants. These are also from gas taxes, but given out by the State on a competitive basis. The amount we receive depends largely on our Engineer applying for the grants and are generally given for specific purposes, like road construction or traffic control.

### **Expenditures:**

Overall, the projected operating expenditures are in line with the budget. The main exception is on the Taylor Road/King Road left turn lane project. When the budget was adopted, the only information we had on cost was the engineer's estimate. The project bids have been received, and they are trending about \$80,000 higher than the original estimate.

## **LOW INCOME DENSITY FUND**

This fund contains funds from different sources for different uses. One source of funds is from the repayment of CDBG loans made in the 1990's. When these funds were

repaid, we were able to earmark them for economic development projects in the Town. We are proposing to use \$20,000 of those funds for the freeway overpass artwork.

### **POLICY AND FISCAL IMPACT**

The three budget adjustments recommended at the beginning of this staff report will use funds that are currently in excess of the budget and will not cause the Town to operate in a deficit.

### **Attachments**

**TOWN OF LOOMIS  
ADOPTED BUDGET  
FOR THE YEAR ENDING JUNE 30, 2016**

**GENERAL FUND  
SUMMARY**

DESCRIPTION	ADOPTED			BUDGET	
	BUDGET 2015-16	As of 12/31/2015	Projected 2015-16	VS. PROJECTED	% Variance
<b>REVENUES BY MAJOR CATEGORY</b>					
Property and Sales Taxes	1,966,000	1,009,751	2,083,062	117,062	6%
Franchise Fees	251,500	40,813	250,752	(748)	0%
Licenses and Permits	173,300	180,741	258,610	85,310	49%
Revenue from Other Agencies	528,500	295,602	588,786	60,286	11%
Investment Earnings	85,000	49,521	75,921	(9,079)	-11%
Miscellaneous	174,805	22,352	152,808	(21,997)	-13%
<b>TOTAL REVENUES</b>	<b>3,179,105</b>	<b>1,598,780</b>	<b>3,409,940</b>	<b>230,835</b>	<b>7%</b>
<b>EXPENDITURES BY DEPARTMENT</b>					
General Government	803,700	469,795	768,464	35,236	4%
Planning	176,500	66,239	140,097	36,403	21%
Safety Services	1,464,424	743,069	1,450,885	13,539	1%
Public Works	494,250	283,203	490,066	4,185	1%
Non-Departmental	207,203	31,995	212,648	(5,445)	-3%
<b>TOTAL EXPENDITURES</b>	<b>3,146,077</b>	<b>1,594,301</b>	<b>3,062,160</b>	<b>83,917</b>	<b>3%</b>
<b>EXCESS REVENUE OVER (UNDER) EXPENDITURES</b>	<b>33,028</b>	<b>4,479</b>	<b>347,780</b>	<b>314,752</b>	<b>953%</b>

**TOWN OF LOOMIS  
ADOPTED BUDGET  
FOR THE YEAR ENDING JUNE 30, 2016**

**GENERAL FUND  
REVENUE DETAIL**

DESCRIPTION	ADOPTED	As of 12/31/2015	Projected 2015-16	BUDGET	%
	BUDGET 2015-16			VS. PROJECTED	
<b>PROPERTY AND SALES TAXES</b>					
30010 Property Taxes - Secured	860,000	526,873	957,587	97,587	11%
30020 Property Taxes - Unsecured	20,000	21,561	22,001	2,001	10%
30025 Property Taxes - Supplemental	15,000	9,158	20,000	5,000	33%
30035 Property Tax in lieu of Sales Taxes	80,000	(5,241)	80,000	-	0%
30030 Sales and Use Taxes	950,000	430,865	950,000	-	0%
30040 Real Property Transfer Tax	33,000	22,353	44,706	11,706	35%
30050 Transient Occupancy Tax	8,000	4,384	8,768	768	10%
<b>TOTAL TAXES</b>	<b>1,966,000</b>	<b>1,009,751</b>	<b>2,083,062</b>	<b>117,062</b>	<b>6%</b>
<b>FRANCHISES</b>					
32010 PG&E Electric	75,000	-	75,000	-	0%
32020 PG&E Gas	12,500	-	12,500	-	0%
32030 Cable Television	36,000	9,230	36,920	920	3%
32040 Refuse Disposal	128,000	31,583	126,332	(1,668)	-1%
<b>TOTAL FRANCHISES</b>	<b>251,500</b>	<b>40,813</b>	<b>250,752</b>	<b>(748)</b>	<b>0%</b>
<b>LICENSES AND PERMITS</b>					
33010 Business Licenses	15,000	11,646	11,646	(3,354)	-22%
33012 Business License Application fee	8,000	8,324	8,432	432	5%
33020 Grading Permits	10,000	29,224	43,836	33,836	338%
33030 Encroachment Permits	4,000	3,186	6,372	2,372	59%
33040 Building Permits	50,000	44,683	59,577	9,577	19%
33050 Plan Checks	25,000	47,158	70,734	45,734	183%
33060 Electrical	7,000	5,891	8,837	1,837	26%
33070 Plumbing	7,000	5,858	8,787	1,787	26%
33080 Mechanical	7,000	5,581	8,372	1,372	20%
33090 Energy	4,000	2,874	4,311	311	8%
33110 Gen. Plan Amendments/Rezoning	15,000	-	-	(15,000)	-100%
33130 Conditional Use Permits	1,300	8,399	11,199	9,899	761%
33140 Design Reviews	5,000	2,018	2,691	(2,309)	-46%
33160 Variance Fees	1,500	2,977	3,969	2,469	165%
33170 Minor Boundary Adjustments	4,000	-	-	(4,000)	-100%
33200 Sign Permits	500	93	186	(314)	-63%
33230 Transportation Permits	4,000	1,678	3,356	(644)	-16%
33990 Misc. Planning Fees	5,000	3,153	6,306	1,306	26%
<b>TOTAL LICENSES AND PERMITS</b>	<b>173,300</b>	<b>180,741</b>	<b>258,610</b>	<b>85,310</b>	<b>49%</b>
<b>REVENUE FROM OTHER AGENCIES</b>					
36010 Motor Vehicle In-Lieu		2,672	2,672	2,672	100%
36030 Off Highway Vehicle License		-	-	-	
36060 Homeowner Property Tax Relief	8,500	4,123	8,500	-	0%
36035 Property tax in Lieu of Vehicle License Fees	520,000	288,807	577,614	57,614	11%
<b>TOTAL REVENUE FROM OTHER AGENCIES</b>	<b>528,500</b>	<b>295,602</b>	<b>588,786</b>	<b>60,286</b>	<b>11%</b>
<b>INVESTMENT EARNINGS</b>					
37010 Portfolio income	85,000	49,521	75,921	(9,079)	-11%
<b>OTHER SOURCES OF FUNDS</b>					
35010 Traffic fines	7,000	1,181	2,834	(4,166)	-60%
38010 Swim lesson participation fee	-	-	-	-	
39020 Rents	28,152	17,150	31,300	3,148	11%
39090 Miscellaneous	25,000	4,021	4,021	(20,979)	-84%
Dedicated General Fund reserves	114,653		114,653	-	0%
<b>TOTAL OTHER SOURCES OF FUNDS</b>	<b>174,805</b>	<b>22,352</b>	<b>152,808</b>	<b>(21,997)</b>	<b>-13%</b>
<b>TOTAL GENERAL FUND REVENUE</b>	<b>3,179,105</b>	<b>1,598,780</b>	<b>3,409,940</b>	<b>230,835</b>	<b>7%</b>

**TOWN OF LOOMIS  
ADOPTED BUDGET  
FOR THE YEAR ENDING JUNE 30, 2016**

**GENERAL FUND  
EXPENDITURE SUMMARIES**

DESCRIPTION	ADOPTED			BUDGET	
	BUDGET 2015-16	As of 12/31/2015	Projected 2015-16	VS. PROJECTED	% Variance
<b>EXPENDITURES BY FUNCTION</b>					
Personnel	937,600	542,148	880,020	57,580	6%
Supplies	45,300	20,422	39,648	5,652	12%
Communications	12,500	7,674	15,348	(2,848)	-23%
Contracted Services	1,810,724	908,022	1,787,210	23,514	1%
Resource Development	47,500	27,796	42,198	5,302	11%
Occupancy	30,100	18,159	36,319	(6,219)	-21%
Capital Outlay	71,800	12,500	72,750	(950)	-1%
Miscellaneous	190,553	57,580	188,668	1,885	1%
<b>TOTAL</b>	<b>3,146,077</b>	<b>1,594,301</b>	<b>3,062,160</b>	<b>83,917</b>	<b>3%</b>
<b>EXPENDITURES BY DEPARTMENT/COST CENTER</b>					
Town Council	63,200	21,884	45,494	17,706	28%
Town Clerk	70,500	43,747	70,410	90	0%
Finance/Treasury	207,500	116,443	203,972	3,528	2%
Administration	462,500	287,720	448,589	13,911	3%
Planning	176,500	66,239	140,097	36,403	21%
Community Services	21,000	21,531	27,531	(6,531)	-31%
Economic Development	71,550	10,464	70,464	1,086	2%
Safety Services	1,464,424	743,069	1,450,885	13,539	1%
Public Works	494,250	283,203	490,066	4,185	1%
Non Departmental	114,653	-	114,653	-	0%
<b>TOTAL</b>	<b>3,146,077</b>	<b>1,594,301</b>	<b>3,062,160</b>	<b>83,917</b>	<b>3%</b>

TOWN OF LOOMIS  
 ADOPTED BUDGET  
 FOR THE YEAR ENDING JUNE 30, 2016

GENERAL FUND  
 DEPARTMENT 0100  
 TOWN COUNCIL

DESCRIPTION	ADOPTED			BUDGET	
	BUDGET 2015-16	As of 12/31/2015	Projected 2015-16	VS. PROJECTED	% Variance
<b>PERSONNEL</b>					
40110 Salaries	23,000	14,137	23,856	(856)	-4%
40310 Medicare	1,800	731	1,234	566	31%
<b>SUPPLIES AND EQUIPMENT</b>					
50110 Office Expenses	4,500	1,627	3,254	1,246	28%
50150 Legal Noticing	10,000	639	1,278	8,722	87%
50210 Copy Machine	1,800	796	1,593	207	12%
<b>COMMUNICATIONS</b>					
<b>CONTRACTED SERVICES</b>					
51210 Council Projects					
51210 Attorney - Special Projects	5,000	-	-	5,000	100%
Goal facilitation	5,000	-	5,000	-	0%
Recruitment	-	-	-	-	
	-				
	-				
	-				
	-				
	-				
<b>RESOURCE DEVELOPMENT</b>					
60110 Memberships and Dues	4,400	50	4,400	-	0%
60120 Travel and Meetings	7,500	3,904	4,880	2,620	35%
<b>OCCUPANCY</b>					
61110 Rents and Leases	-	-			
<b>CAPITAL OUTLAY</b>					
<b>MISCELLANEOUS</b>					
80110 Miscellaneous	200	-		200	100%
<b>TOTALS</b>					
	63,200	21,884	45,494	17,706	28%

Add to budget

TOWN OF LOOMIS  
ADOPTED BUDGET  
FOR THE YEAR ENDING JUNE 30, 2016

GENERAL FUND  
DEPARTMENT 0200  
TOWN CLERK

DESCRIPTION	ADOPTED			BUDGET	
	BUDGET 2015-16	As of 12/31/2015	Projected 2015-16	VS. PROJECTED	% Variance
<b>PERSONNEL</b>					
40110 Salaries	43,000	27,727	45,057	(2,057)	-5%
40210 Group Insurance	8,500	5,361	8,041	459	5%
40220 Retirement	7,600	4,370	7,374	226	3%
40230 Worker's Compensation	3,000	2,225	2,967	33	1%
40310 Medicare	700	392	661	39	6%
40320 Unemployment and Training Tax	500		-	500	100%
<b>SUPPLIES AND EQUIPMENT</b>					
50110 Office Expenses	1,000		250	750	75%
50160 Books and Publications	-				
<b>RESOURCE DEVELOPMENT</b>					
60110 Memberships and Dues	200		200	-	0%
60120 Travel and Meetings	2,000	1,478	1,971	29	1%
<b>OCCUPANCY</b>					
61110 Rents and Leases	-				
61120 Utilities	700	461	921	(221)	-32%
61140 Building Maintenance	800	298	595	205	26%
<b>CAPITAL OUTLAY</b>					
70110 Office Equipment/Software	500	500	500	-	0%
<b>MISCELLANEOUS</b>					
80110 Elections	-				
80130 Codification	2,000	936	1,872	128	6%
<b>TOTALS</b>	<b>70,500</b>	<b>43,747</b>	<b>70,410</b>	<b>90</b>	<b>0%</b>

TOWN OF LOOMIS  
ADOPTED BUDGET  
FOR THE YEAR ENDING JUNE 30, 2016

GENERAL FUND  
DEPARTMENT 0300  
FINANCE/TREASURER

DESCRIPTION	ADOPTED			BUDGET	
	BUDGET	As of	Projected	VS.	%
	2015-16	12/31/2015	2015-16	PROJECTED	Variance
<b>PERSONNEL</b>					
40110 Salaries and wages	123,000	76,027	123,544	(544)	0%
40210 Group Insurance	21,800	14,606	21,910	(110)	-1%
40220 Retirement	21,900	10,513	17,741	4,159	19%
40230 Worker's Compensation	8,500	6,231	8,308	192	2%
40310 Medicare	1,800	1,042	1,759	41	2%
40320 Unemployment and Training Tax	500	-	-	500	100%
<b>SUPPLIES AND EQUIPMENT</b>					
50110 Office Expenses	900	83	167	733	81%
50210 Copy Machine	300	133	265	35	12%
<b>COMMUNICATIONS</b>					
<b>CONTRACTED SERVICES</b>					
51210 Custodial services	3,500	1,750	3,500	-	0%
51210 Computer Services	3,000	3,336	3,586	(586)	-20%
51210 Auditors	17,500		18,500	(1,000)	-6%
<b>RESOURCE DEVELOPMENT</b>					
60110 Memberships and Dues	900	305	610	290	32%
60120 Travel and Meetings	1,000	751	751	249	25%
60120 Travel and Meetings - Risk Management	1,000	700	1,400	(400)	-40%
<b>OCCUPANCY</b>					
61110 Rents and Leases	-				
61120 Utilities	900	587	1,173	(273)	-30%
61140 Building Maintenance	1,000	379	758	242	24%
<b>CAPITAL OUTLAY</b>					
<b>MISCELLANEOUS</b>					
<b>TOTALS</b>	<b>207,500</b>	<b>116,443</b>	<b>203,972</b>	<b>3,528</b>	<b>2%</b>

**TOWN OF LOOMIS  
ADOPTED BUDGET  
FOR THE YEAR ENDING JUNE 30, 2016**

**GENERAL FUND  
DEPARTMENT 0500  
ADMINISTRATION**

DESCRIPTION	ADOPTED			BUDGET	
	BUDGET	As of	Projected	VS.	%
	2015-16	12/31/2015	2015-16	PROJECTED	Variance
<b>PERSONNEL</b>					
40110 Salaries and wages	188,000	110,689	179,870	8,130	4%
40210 Group Insurance	21,500	27,224	40,836	(19,336)	-90%
40220 Retirement	33,500	17,739	28,827	4,673	14%
40230 Worker's Compensation	13,000	10,236	16,634	(3,634)	-28%
40310 Medicare	2,800	1,635	2,657	143	5%
40320 Unemployment and Training Tax	1,200		-	1,200	100%
40410 Car Allowance	3,600	1,800	3,600	-	0%
<b>SUPPLIES AND EQUIPMENT</b>					
50110 Office Expenses	10,000	5,963	11,926	(1,926)	-19%
50160 Books and Publications	800		-	800	100%
50210 Copy Machine	2,500	796	1,593	907	36%
<b>COMMUNICATIONS</b>					
50310 Postage	1,000	1,226	2,453	(1,453)	-145%
50320 Telephone	5,100	2,812	5,624	(524)	-10%
50330 Internet Access	2,000	1,330	2,659	(659)	-33%
<b>CONTRACTED SERVICES</b>					
51210 Attorney	60,000	16,945	40,668	19,332	32%
51210 Outside services/computer services	35,000	12,138	24,275	10,725	31%
<b>RESOURCE DEVELOPMENT</b>					
60110 Memberships and Dues	3,000	2,109	2,609	391	13%
60120 Travel and Meetings	4,000	654	1,307	2,693	67%
60120 Education Reimbursement Fund					
<b>OCCUPANCY</b>					
61110 Rents and Leases	-				
61120 Utilities	5,500	4,488	8,976	(3,476)	-63%
61140 Building Maintenance	2,500	1,841	3,682	(1,182)	-47%
<b>CAPITAL OUTLAY</b>					
70010 Small Equipment Replacement Fund	500	1,988	1,988	(1,488)	-298%
70010 Office Equipment/Software	10,000	9,462	9,462	538	5%
<b>MISCELLANEOUS</b>					
80010 LAFCO/Air Pollution Control Board/other	10,000	8,994	8,994	1,006	10%
80110 Insurance and Bonds	24,000	23,582	23,582	418	2%
80510 Property Tax Administration	19,000	21,770	21,770	(2,770)	-15%
80520 Bank/other fees	4,000	2,299	4,597	(597)	-15%
<b>TOTALS</b>	<b>462,500</b>	<b>287,720</b>	<b>448,589</b>	<b>13,911</b>	<b>3%</b>

**TOWN OF LOOMIS  
ADOPTED BUDGET  
FOR THE YEAR ENDING JUNE 30, 2016**

**GENERAL FUND  
DEPARTMENT 0700  
PLANNING**

DESCRIPTION	ADOPTED	As of	Projected	BUDGET	%
	BUDGET 2015-16	12/31/2015	2015-16	VS. PROJECTED	Variance
<b>PERSONNEL</b>					
40110 Salaries and wages	42,000	15,287	25,796	16,204	39%
40210 Group Insurance	9,500	3,473	5,210	4,290	45%
40220 Retirement	7,500	2,900	4,713	2,787	37%
40230 Worker's Compensation	3,000	1,780	2,893	107	4%
40310 Medicare	1,000	299	486	514	51%
40320 Unemployment and Training Tax	500		-	500	100%
<b>SUPPLIES AND EQUIPMENT</b>					
50110 Office Expenses	5,000	3,546	7,092	(2,092)	-42%
50150 Legal Publication	4,500	3,576	7,152	(2,652)	-59%
50160 Books and Publications	500		-	500	100%
50210 Equipment Maintenance	1,500	796	1,593	(93)	-6%
<b>COMMUNICATIONS</b>					
50310 Postage	1,500	679	1,358	142	9%
50320 Telephone	-				
<b>CONTRACTED SERVICES</b>					
51210 Consulting	85,000	32,454	69,907	15,093	18%
51210 Code Enforcement	10,000		10,000	-	0%
<b>RESOURCE DEVELOPMENT</b>					
60110 Memberships and Dues	-				
60120 Travel and Meetings	2,000		1,000	1,000	50%
<b>OCCUPANCY</b>					
61110 Rents and Leases	-				
61120 Utilities	1,500	880	1,761	(261)	-17%
61140 Building Maintenance	1,500	569	1,138	362	24%
<b>CAPITAL OUTLAY</b>					
<b>MISCELLANEOUS</b>					
<b>TOTALS</b>					
	176,500	66,239	140,097	36,403	21%

Add to budget

TOWN OF LOOMIS  
ADOPTED BUDGET  
FOR THE YEAR ENDING JUNE 30, 2016

GENERAL FUND  
COST CENTER: 0900  
COMMUNITY SERVICES

DESCRIPTION	ADOPTED	As of	Projected	BUDGET	%
	BUDGET 2015-16	12/31/2015	2015-16	VS. PROJECTED	Variance
<b>PERSONNEL</b>					
<b>SUPPLIES AND EQUIPMENT</b>					
5120 Banner Poles			-	-	
5120 Stage improvements	-	1,446	1,446	(1,446)	100%
5120 Town banners	-				
<b>COMMUNICATIONS</b>					
50310 Community mailings	-				
<b>CONTRACTED SERVICES</b>					
51210 PROS Committee member stipends	-				
51210 Summer Concerts/Depot events	3,000	2,000	3,000	-	0%
51210 Summer Swim Program *	-			-	
61140 Depot Building Maintenance Resurface basket ball court	-	850	850	(850)	100%
<b>MISCELLANEOUS</b>					
Community involvement Mini-grants	18,000	17,235	22,235	(4,235)	-24%
<b>TOTALS</b>	<b>21,000</b>	<b>21,531</b>	<b>27,531</b>	<b>(6,531)</b>	<b>-31%</b>

TOWN OF LOOMIS  
ADOPTED BUDGET  
FOR THE YEAR ENDING JUNE 30, 2016

GENERAL FUND  
COST CENTER: 1000  
Economic Development

DESCRIPTION	ADOPTED			BUDGET	
	BUDGET	As of	Projected	VS.	%
	2015-16	12/31/2015	2015-16	PROJECTED	Variance
<b>PERSONNEL</b>					
<b>SUPPLIES AND EQUIPMENT</b>					
50120 Supplies					
50160 Books and Publications					
<b>COMMUNICATIONS</b>					
<b>CONTRACTED SERVICES</b>					
51210 Chamber of Commerce/Town Business Projects	-	785	785	-785	100%
51210 I Love Loomis assistance					
Placer County Welcome Guide	1,300	2,600	2,600	-1,300	-100%
Town Signs	10,000	6,829	6,829	3,171	32%
<b>RESOURCE DEVELOPMENT</b>					
60110 Dues and memberships	250	250	250	0	0%
60120 Travel and meetings					
<b>OCCUPANCY</b>					
<b>CAPITAL OUTLAY</b>					
Freeway overpass art	60,000		60,000	0	0%
Directional Sign program					
Blue Anchor Stage project					
<b>MISCELLANEOUS</b>					
<b>TOTALS</b>	<b>71,550</b>	<b>10,464</b>	<b>70,464</b>	<b>1,086</b>	<b>2%</b>

TOWN OF LOOMIS  
ADOPTED BUDGET  
FOR THE YEAR ENDING JUNE 30, 2016

GENERAL FUND  
DEPARTMENT 1500  
SAFETY SERVICES

DESCRIPTION	ADOPTED			BUDGET	
	BUDGET	As of	Projected	VS.	%
	2015-16	12/31/2015	2015-16	PROJECTED	Variance
<b>PERSONNEL</b>					
<b>SUPPLIES AND EQUIPMENT</b>					
50210 Equipment Maintenance					
<b>COMMUNICATIONS</b>					
50320 Telephone	-				
<b>CONTRACTED SERVICES</b>					
51210 Police - basic service	1,286,427	643,213	1,286,426	1	0%
Traffic Officer in excess of COPS grant	78,247	39,124	78,247	-	0%
51210 Wildland Fire	10,000			10,000	100%
51210 Animal Control	81,000	60,733	80,977	23	0%
51210 Civil Defense	750		735	15	2%
<b>RESOURCE DEVELOPMENT</b>					
<b>OCCUPANCY</b>					
<b>CAPITAL OUTLAY</b>					
<b>MISCELLANEOUS</b>					
81510 Booking Fees	8,000		4,500	3,500	44%
<b>TOTALS</b>	<b>1,464,424</b>	<b>743,069</b>	<b>1,450,885</b>	<b>13,539</b>	<b>1%</b>

**TOWN OF LOOMIS  
ADOPTED BUDGET  
FOR THE YEAR ENDING JUNE 30, 2016**

**GENERAL FUND  
DEPARTMENT 1900  
PUBLIC WORKS**

DESCRIPTION	ADOPTED			BUDGET	
	BUDGET 2015-16	As of 12/31/2015	Projected 2015-16	VS. PROJECTED	% Variance
<b>PERSONNEL</b>					
40110 Salaries and wages	231,000	119,936	202,391	28,609	12%
40210 Group Insurance	42,900	25,971	38,956	3,944	9%
40220 Retirement	39,000	15,135	24,595	14,405	37%
40230 Worker's Compensation	28,500	22,562	36,663	(8,163)	-29%
40310 Medicare/Fica	2,500	2,619	4,256	(1,756)	-70%
40320 Unemployment and Training Tax	1,000	(500)	(812)	1,812	181%
<b>SUPPLIES AND EQUIPMENT</b>					
50110 Office Expenses	1,500	1,020	2,041	(541)	-36%
50160 Books and Publications	500		-	500	100%
<b>COMMUNICATIONS</b>					
50310 Postage	2,500	1,346	2,693	(193)	-8%
50320 Telephone	400	281	561	(161)	-40%
<b>CONTRACTED SERVICES</b>					
51210 Engineering	10,000	7,849	9,419	582	6%
51210 Maintenance Contracts	16,000	5,500	11,000	5,000	31%
51210 Open Space maintenance	2,000		-	2,000	100%
51210 Building Official	70,000	46,059	92,118	(22,118)	-32%
51211 Plan checking	18,000	25,859	38,788	(20,788)	-115%
<b>RESOURCE DEVELOPMENT</b>					
60110 Memberships and Dues	250	135	135	115	46%
60120 Travel and Meetings	3,000	225	450	2,550	85%
<b>OCCUPANCY</b>					
61110 Rents and Leases	1,500	1,070	2,140	(640)	-43%
61120 Utilities	5,000	2,871	5,742	(742)	-15%
61120 Park Water	7,500	4,070	8,141	(641)	-9%
61130 Park Electricity	200	73	146	54	27%
61140 Building Maintenance	1,500	572	1,145	355	24%
<b>CAPITAL OUTLAY</b>					
70010 Small Equipment	800	550	800	-	0%
70010 Infrastructure Acquisition/Maintenance	-				
<b>MISCELLANEOUS</b>					
80220 Flood Control Planning Cost allocations to districts	8,700		8,700	-	0%
<b>TOTALS</b>	<b>494,250</b>	<b>283,203</b>	<b>490,068</b>	<b>4,185</b>	<b>1%</b>

TOWN OF LOOMIS  
 ADOPTED BUDGET  
 FOR THE YEAR ENDING JUNE 30, 2016

GENERAL FUND  
 NON DEPARTMENTAL EXPENDITURES

DESCRIPTION	ADOPTED	As of	Projected	BUDGET	%
	BUDGET 2015-16	12/31/2015	2015-16	VS. PROJECTED	Variance
PERSONNEL					
SUPPLIES AND EQUIPMENT					
COMMUNICATIONS					
CONTRACTED SERVICES					
RESOURCE DEVELOPMENT					
OCCUPANCY					
CAPITAL OUTLAY					
Loomis Depot Restoration					
MMF costs paid from prior year encumbrances					
Property Acquisition and Due Dilligence					
Union Pacific Property purchase					
MISCELLANEOUS					
Transfers to Streets and Roads funds	114,653	-	114,653	-	0%
Transfers to Park funds					
TOTALS	114,653	-	114,653	-	0%

TOWN OF LOOMIS  
ADOPTED BUDGET  
FOR THE YEAR ENDING JUNE 30, 2015

TRANSPORTATION  
SUMMARY

DESCRIPTION	ADOPTED	As of 12/31/2015	Projected 2015-16	BUDGET	% Variance
	BUDGET 2015-16			VS. PROJECTED	
<b>STREET FUND REVENUE</b>					
Gas Tax 2106	30,010	14,734	29,468	(542)	-2%
Gas Tax 2107	39,804	23,452	46,904	7,100	18%
Gas Tax 2107.5	2,000	2,000	4,000	2,000	100%
Gas Tax 2105	32,394	18,571	37,142	4,748	15%
Gas Tax 2103 (Formerly Traffic Cong Relief)	70,489	19,903	39,806	(30,683)	-44%
Miscellaneous					
Investment Earnings	4,500	-	1,200	(3,300)	-73%
<b>Total Streets Revenue</b>	<b>179,197</b>	<b>78,660</b>	<b>158,520</b>	<b>(20,677)</b>	<b>-12%</b>
<b>TRANSPORTATION FUND REVENUE</b>					
Transportation Allotment - Non Transit	245,000		325,101	80,101	33%
Transportation Allotment - Transit	85,000		85,000	-	0%
CMAQ	122,000	-		(122,000)	-100%
Investment Earnings	6,000	-	1,200	(4,800)	-80%
Other		-		-	
<b>Total Transportation Revenue</b>	<b>458,000</b>	<b>-</b>	<b>411,301</b>	<b>(46,699)</b>	<b>-10%</b>
<b>TRANSPORTATION EXPENDITURES</b>	<b>751,850</b>	<b>208,614</b>	<b>759,078</b>	<b>759,078</b>	<b>101%</b>
<b>OTHER SOURCES/(USES)</b>					
Fund Transfers		-		-	
Allocation to Maintenance Districts	-	-			
Other Reserves	114,653	441,547		933,043	814%
<b>Total Other Sources/(Uses)</b>	<b>114,653</b>	<b>441,547</b>	<b>-</b>	<b>933,043</b>	<b>814%</b>
<b>EXCESS REVENUES OVER EXPENDITURES</b>	<b>-</b>	<b>311,593</b>	<b>(189,257)</b>	<b>106,589</b>	<b>100%</b>

TOWN OF LOOMIS  
ADOPTED BUDGET  
FOR THE YEAR ENDING JUNE 30, 2015

TRANSPORTATION  
EXPENDITURES - DETAIL

DESCRIPTION	ADOPTED BUDGET 2015-16	As of 12/31/2015	Projected 2015-16	BUDGET VS. PROJECTED	% Variance
<b>PERSONNEL</b>					
40110 Salaries	80,000	40,000	80,000	(0)	0%
40110 Temp Employees/Stream Bed Maintenance	15,000	-	-	15,000	100%
40210 Group Insurance	19,200	9,600	18,200	-	0%
40220 Retirement	14,000	5,963	11,926	2,074	15%
40230 Worker's Compensation	3,000	1,471	2,942	58	2%
40310 Medicare/Fica	2,500	569	1,138	1,362	54%
40320 Unemployment and Training Tax	1,000	500	1,000	0	0%
<b>SUPPLIES AND EQUIPMENT</b>					
50110 Office Expenses	1,000	-	-	1,000	100%
50120 Materials and Supplies	38,000	18,581	37,163	837	2%
50160 Books and Publications	500	-	-	500	100%
50170 Fuel	12,000	3,535	7,070	4,930	41%
50180 Equipment Rental	2,500	5,072	10,145	(7,645)	-306%
50210 Equipment Maintenance	7,000	7,411	14,821	(7,821)	-112%
50230 Signal Maintenance	3,000	11,900	15,471	(12,471)	-416%
61130 Street Light Service	10,000	8,375	16,749	(6,749)	-67%
<b>COMMUNICATIONS</b>					
50320 Telephone	1,500	753	1,507	(7)	0%
<b>CONTRACTED SERVICES</b>					
51610 Transit Service	85,000	-	85,000	-	0%
51210 Other	-	-	-	-	-
51210 Tree pruning/right of way maintenance	-	-	-	-	-
<b>RESOURCE DEVELOPMENT</b>					
60110 Memberships and Dues	500	183	325	175	35%
60120 Travel and Meetings	400	56	112	288	72%
<b>OCCUPANCY</b>					
61110 Rents and Leases	500	-	-	-	-
61120 Utilities	30,000	14,594	28,187	813	3%
61120 Corp Yard Maintenance	250	497	993	(743)	-297%
<b>CAPITAL OUTLAY</b>					
70010 Small Equipment	500	70	140	360	72%
70430 Sidewalk Repair	5,000	-	-	5,000	100%
70430 Street Signs repair and replace	500	-	-	500	100%
70430 Road Striping	-	-	-	-	-
70430 Storm Drain Repair/Replace	-	-	-	-	-
70430 ADA Issue Resolution	-	-	-	-	-
70430 Contribution to Capital Improvement Program	383,000	38,316	383,000	-	0%
<b>MISCELLANEOUS</b>					
80110 Insurance and Bonds	35,000	35,530	35,530	(530)	-2%
80210 Fees	1,000	5,659	5,659	(4,659)	-466%
89110 Fund Transfers	-	-	-	-	-
<b>TOTALS</b>	<b>751,850</b>	<b>208,614</b>	<b>759,078</b>	<b>(7,728)</b>	<b>-1%</b>

TOWN OF LOOMIS  
ADOPTED BUDGET  
FOR THE YEAR ENDING JUNE 30, 2016

DEVELOPMENT IMPACT FEES - LOW INCOME DENSITY  
FUND 319

DESCRIPTION	ADOPTED	As of	Projected	BUDGET	%
	BUDGET 2015-16	12/31/2015	2015-16	VS. PROJECTED	Variance
<b>REVENUES</b>					
Development Fees	3,750	6,750	10,125	6,375	170%
Loan Repayments	-	-		-	
<b>Total Revenue</b>	<b>3,750</b>	<b>6,750</b>	<b>10,125</b>	<b>6,375</b>	<b>170%</b>
<b>EXPENDITURES</b>					
Economic Development projects	4,000			4,000	100%
Chamber Mural Project	20,000		20,000	-	0%
<b>Total Expenditures</b>	<b>24,000</b>	<b>-</b>	<b>20,000</b>	<b>4,000</b>	<b>17%</b>
<b>OTHER SOURCES/(USES)</b>					
Investment Income	7,500	3,653	6,262	(1,238)	-17%
Unrealized gains/(losses)		-			
Fund transfers					
<b>Total Other Sources/(Uses)</b>	<b>7,500</b>	<b>3,653</b>		<b>(1,238)</b>	<b>-17%</b>
<b>EXCESS REVENUES OVER EXPENDITURES</b>	<b>(12,750)</b>	<b>10,403</b>	<b>(9,875)</b>	<b>1,137</b>	<b>-9%</b>

Add to budget