



February 12, 2019

TO: Honorable Mayor and Town Council
FROM: Roger Carroll, Treasurer/Finance Officer
DATE: January 31, 2019
RE: Mid-Year Budget Review

Recommendation

Receive and adopt resolution amending the Adopted 2018-19 budget.

Issue Statement and Discussion

The Town has many sources and uses of funds, but this report only addresses two of them: the two major operating funds, the General Fund and the Transportation Fund. The remaining Special Revenue and Maintenance District funds' revenues and expenditures are on track with their budgets and consistent with prior year activity.

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 and adjustments are made if necessary.

At this time, adjustments can also be made for issues or opportunities that may have arisen after the budget was adopted.

Staff is recommending two minor changes to the existing budget.

Neither of these expenditure adjustments require additional funding because the budget, as adopted, was projecting an excess of revenue over expenditures.

The recommended changes are as follows:

Town Council (page 4): Each year we allocate \$7,500 for Travel and Meetings for the Town Council members to attend. Essentially, this comes out to \$2,500 per council member, which is usually enough for each council member to attend the annual League of California Cities meeting, plus one or two local events. Occasionally, a member of the Town Council has attended the Cap-to-Cap program sponsored by the Sacramento Metropolitan Chamber of Commerce, which runs about \$4,500. This amendment, and the plan for future budgets, continues to fund the \$2,500 per council member, plus an additional \$4,500 for the Cap-to-Cap program, should the Town Council choose to send a delegate.

Administration Department (Page 7), increase the building maintenance budget by \$12,000. Resolution 18-28 authorized the staff to upgrade all the electronic door locks in the Town Hall, Depot building and at the Library, but did not amend the budget. The Library facility budget had enough funding for their share of the cost, but the Administration budget needs an additional \$12,000.

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 \$500,000. 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 come in slightly below the budget. This is likely due to the real estate market reaching its peak and property revaluations dropping off.

The $\frac{1}{4}$ District tax continues to outperform expectations. I will need to dig into the supporting data to determine why it is doing so much better than our regular 1% sales tax.

Other taxes are on track with the budget.

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 be received.

Licenses and Permits (revenue): Most line items in this section have already reached 75% of the expected annual amount. I expect the rest of the year to continue as normal and that these will end well above the budget amounts.

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 equal 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 \$20,000 more than originally budgeted.

Miscellaneous revenue: These are insignificant in this year's budget.

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

Expenditures: all departments are operating within their budgets, with two recommended changes noted above.

TRANSPORTATION FUND

Revenue: The Transportation fund receives the majority 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 capital share of the State's population. Our budget is based on estimates made by staff at the League of California Cities. A revision to the estimates came out in December, reducing the expected section 2103 revenue by \$27,000. 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. 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.

Expenditures:

The projected operating expenditures are right in line with the budget.

CEQA Requirements

There are no CEQA Issues.

Financial and/or Policy Implications

Two adjustments are being recommended, as described above. There is a resolution attached.

Attachments:

- A. Resolution
- B. Mid-Year Budget Review

TOWN OF LOOMIS

RESOLUTION NO. 18 -

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF LOOMIS ACCEPTING THE 2017-2018 MID-YEAR BUDGET REVIEW AND APPROVING THE RESULTING AMMENDMENTS

WHEREAS, the Council of the Town of Loomis has adopted the 2018-2019 Annual Budget,
and;

WHEREAS, a review of the budget is performed at mid-year, and;

WHEREAS, two expenditure needs have arisen that were not anticipated during the budget
process, these needs being:

- Travel and meetings for Council Members, and
- Unusual building maintenance, and;

WHEREAS, appropriations must be made for these expenditures, and;

WHEREAS, the Town already has adequate funding set available for such expenditures in the
General Fund.

NOW, THEREFORE, IT IS HEREBY RESOLVED by the Town Council that the 2017-2018
Operating Budget be amended as follows:

- Increase the Town Council Travel and meetings by \$4,500
- Increase the Administration Building Maintenance by \$12,000

PASSED AND ADOPTED this 12th day of February 2019 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Mayor

ATTEST:

Town Clerk

TOWN OF LOOMIS
MID-YEAR REVIEW
FOR THE YEAR ENDING JUNE 30, 2019

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**TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2019**

**GENERAL FUND
SUMMARY**

DESCRIPTION	ADOPTED	PROJECTED	BUDGET	ADJUST	AMMENDED
	BUDGET		VS.		BUDGET
	2018-19	2018-19	PROJECTED		2017-18
REVENUES BY MAJOR CATEGORY					
Property and Sales Taxes	3,010,000	3,180,127	170,127	-	3,010,000
Franchise Fees	279,500	286,299	6,799	-	279,500
Licenses and Permits	171,000	197,643	26,643	-	171,000
Revenue from Other Agencies	691,300	712,134	20,834	-	691,300
Investment Earnings	100,000	91,608	(8,392)	-	100,000
Miscellaneous	40,459	36,507	30,287	-	40,459
TOTAL REVENUES	4,292,259	4,504,318	246,299	-	4,292,259
EXPENDITURES BY DEPARTMENT					
General Government	968,400	976,165	(7,765)	16,500	984,900
Planning	527,300	460,421	66,879	-	527,300
Safety Services	1,479,672	1,492,130	(12,458)	-	1,479,672
Public Works	614,258	422,644	191,614	-	614,258
Non-Departmental	531,109	476,710	54,399	-	406,650
TOTAL EXPENDITURES	4,120,739	3,828,069	292,670	16,500	4,012,780
EXCESS REVENUE OVER (UNDER) EXPENDITURES	171,520	676,250	538,969	(16,500)	279,479

**TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2019**

**GENERAL FUND
REVENUE DETAIL**

DESCRIPTION	ADOPTED BUDGET	PROJECTED BUDGET	BUDGET VS. PROJECTED	ADJUST	AMMENDED BUDGET
	2018-19	2018-19	2018-19		2017-18
PROPERTY AND SALES TAXES					
30010 Property Taxes - Secured	1,220,000	1,162,940	(57,060)		1,220,000
30020 Property Taxes - Unsecured	21,000	24,300	3,300		21,000
30025 Property Taxes - Supplemental	17,000	28,186	11,186		17,000
30035 Property Tax in lieu of Sales Taxes	-	-	-		-
30030 Sales and Use Taxes	1,250,000	1,263,872	13,872		1,250,000
30031 1/4 cent Transaction tax	450,000	647,407	197,407		450,000
30040 Real Property Transfer Tax	40,000	37,820	(2,180)		40,000
30050 Transient Occupancy Tax	12,000	15,603	3,603		12,000
TOTAL TAXES	3,010,000	3,180,127	170,127	-	3,010,000
FRANCHISES					
32010 PG&E Electric	87,000	87,000	-		87,000
32020 PG&E Gas	17,000	17,000	-		17,000
32030 Cable Television	37,500	41,797	4,297		37,500
32040 Refuse Disposal	138,000	140,503	2,503		138,000
TOTAL FRANCHISES	279,500	286,299	6,799	-	279,500
LICENSES AND PERMITS					
33010 Business Licenses	16,500	18,250	1,750		16,500
33012 Business License Application fee	8,000	9,246	1,246		8,000
33020 Grading Permits	15,000	22,390	7,390		15,000
33030 Encroachment Permits	6,500	1,584	(4,916)		6,500
33040 Building Permits	50,000	67,707	17,707		50,000
33050 Plan Checks	30,000	36,109	6,109		30,000
33060 Electrical	6,000	4,300	(1,700)		6,000
33070 Plumbing	6,000	4,603	(1,397)		6,000
33080 Mechanical	6,000	4,437	(1,563)		6,000
33090 Energy	3,000	1,393	(1,607)		3,000
33130 Conditional Use Permits	4,000	5,759	1,759		4,000
33140 Design Reviews	5,000	-	(5,000)		5,000
33160 Variance Fees	1,500	-	(1,500)		1,500
33170 Minor Boundary Adjustments	4,000	11,527	7,527		4,000
33200 Sign Permits	500	558	58		500
33220 Subdivisions	-	3,062	3,062		-
33230 Transportation Permits	4,000	1,992	(2,008)		4,000
33990 Misc. Planning Fees	5,000	3,426	(1,574)		5,000
35020 Code Enforcement Citations	-	1,300	1,300		-
TOTAL LICENSES AND PERMITS	171,000	197,643	26,643	-	171,000
REVENUE FROM OTHER AGENCIES					
36010 PY Excess Motor Vehicle In-Lieu	2,800	2,800	-		2,800
36060 Homeowner Property Tax Relief	8,500	8,606	106		8,500
36035 Property tax in Lieu of Vehicle License Fees	680,000	700,728	20,728		680,000
TOTAL REVENUE FROM OTHER AGENCIES	691,300	712,134	20,834	-	691,300
INVESTMENT EARNINGS					
37010 Portfolio income	100,000	91,608	(8,392)		100,000
OTHER SOURCES OF FUNDS					
35010 Traffic fines	3,000	4,021	2,706		3,000
38010 Swim lesson participaiton fee	-	-	-		-
39020 Rents	28,000	25,781	25,335		28,000
39090 Miscellaneous	5,000	2,246	2,246		5,000
Dedicated General Fund reserves	4,459	4,459	-		4,459
TOTAL OTHER SOURCES OF FUNDS	40,459	36,507	30,287	-	40,459
TOTAL GENERAL FUND REVENUE	4,292,259	4,504,318	246,299	-	4,292,259

**TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2019**

**GENERAL FUND
EXPENDITURE SUMMARIES**

DESCRIPTION	ADOPTED	PROJECTED	BUDGET	ADJUST	AMMENDED
	BUDGET		VS.		BUDGET
	2018-19	2018-19	PROJECTED		2018-19

EXPENDITURES BY FUNCTION

Personnel	1,480,708	1,366,433	114,275	-	1,480,708
Supplies	92,150	63,149	29,001	-	92,150
Communications	22,800	18,613	4,187	-	22,800
Contracted Services	2,043,972	2,014,425	29,547	-	2,043,972
Resource Development	83,475	83,437	38	4,500	87,975
Occupancy	59,225	52,752	6,473	12,000	71,225
Capital Outlay	105,650	-	105,650	-	105,650
Miscellaneous	232,759	229,260	3,499	-	108,300
TOTAL	4,120,739	3,828,069	292,670	16,500	4,012,780

EXPENDITURES BY DEPARTMENT/COST CENTER

Town Council	53,200	55,806	(2,606)	4,500	57,700
Town Clerk	89,800	89,287	513	-	89,800
Finance/Treasury	231,000	224,453	6,547	-	231,000
Administration	594,400	606,619	(12,219)	12,000	606,400
Planning	527,300	460,421	66,879	-	527,300
Community Services	368,700	322,251	46,449	-	368,700
Economic Development	37,950	30,000	7,950	-	37,950
Safety Services	1,479,672	1,492,130	(12,458)	-	1,479,672
Public Works	614,258	422,644	191,614	-	614,258
Non Departmental	124,459	124,459	-	-	-
TOTAL	4,120,739	3,828,069	292,670	16,500	4,012,780

**TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2019**

**GENERAL FUND
DEPARTMENT 0100
TOWN COUNCIL**

DESCRIPTION	ADOPTED BUDGET 2018-19	PROJECTED 2018-19	BUDGET VS. PROJECTED	ADJUST	AMMENDED BUDGET 2018-19
PERSONNEL					
40110 Salaries	23,000	22,972	28		23,000
40310 Medicare	1,800	1,245	555		1,800
SUPPLIES AND EQUIPMENT					
50110 Office Expenses	4,500	3,792	708		4,500
50150 Legal Noticing	5,000	7,643	(2,643)		5,000
50210 Copy Machine	1,800	3,760	(1,960)		1,800
CONTRACTED SERVICES					
51210 Council Projects					
51210 Attorney - Special Projects	5,000	-	5,000		5,000
Library feasibility	-				
RESOURCE DEVELOPMENT					
60110 Memberships and Dues	4,400	4,400	-		4,400
60120 Travel and Meetings	7,500	11,993	(4,493)	4,500	12,000
OCCUPANCY					
61110 Rents and Leases	-		-		-
MISCELLANEOUS					
80110 Miscellaneous	200	-	200		200
TOTALS	53,200	55,806	(2,606)	4,500	57,700

**TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2019**

**GENERAL FUND
DEPARTMENT 0200
TOWN CLERK**

DESCRIPTION	ADOPTED	PROJECTED	BUDGET	ADJUST	AMMEDED
	BUDGET	2018-19	VS.	BUDGET	BUDGET
	2018-19	2018-19	PROJECTED		2018-19
PERSONNEL					
40110 Salaries	52,000	50,392	1,608		52,000
40210 Group Insurance	10,000	10,495	(495)		10,000
40220 Retirement	8,000	10,555	(2,555)		8,000
40230 Worker's Compensation	4,200	4,274	(74)		4,200
40310 Medicare	1,000	718	282		1,000
40320 Unemployment and Training Tax	500	181	319		500
SUPPLIES AND EQUIPMENT					
50110 Office Expenses	500	500	-		500
50160 Books and Publications	-				
RESOURCE DEVELOPMENT					
60110 Memberships and Dues	200	200	-		200
60120 Travel and Meetings	2,500	2,500	-		2,500
OCCUPANCY					
61120 Utilities	700	827	(127)		700
61140 Building Maintenance	1,200	393	807		1,200
CAPITAL OUTLAY					
70110 Office Equipment/Software	500	-	500		500
MISCELLANEOUS					
80110 Elections	6,500	6,500	-		6,500
80130 Codification	2,000	1,752	248		2,000
TOTALS					
	89,800	89,287	513	-	89,800

**TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2019**

**GENERAL FUND
DEPARTMENT 0300
FINANCE/TREASURER**

DESCRIPTION	ADOPTED BUDGET 2018-19	PROJECTED 2018-19	BUDGET VS. PROJECTED	ADJUST	AMMENDED BUDGET 2018-19
PERSONNEL					
40110 Salaries and wages	139,000	133,420	5,580		139,000
40210 Group Insurance	25,000	28,986	(3,986)		25,000
40220 Retirement	21,000	17,765	3,235		21,000
40230 Worker's Compensation	10,000	11,969	(1,969)		10,000
40310 Medicare	2,000	1,850	150		2,000
40320 Unemployment and Training Tax	700	506	194		700
SUPPLIES AND EQUIPMENT					
50110 Office Expenses	900	302	598		900
50210 Copy Machine	300	395	(95)		300
COMMUNICATIONS					
CONTRACTED SERVICES					
51210 Custodial services	3,500	3,500	-		3,500
51210 Computer Services	3,200	1,430	1,770		3,200
51210 Auditors	20,000	19,500	500		20,000
RESOURCE DEVELOPMENT					
60110 Memberships and Dues	700	520	180		700
60120 Travel and Meetings	1,000	1,857	(857)		1,000
60120 Travel and Meetings - Risk Management	1,000	900	100		1,000
OCCUPANCY					
61120 Utilities	1,200	1,052	148		1,200
61140 Building Maintenance	1,500	500	1,000		1,500
CAPITAL OUTLAY					
70110 Office Equipment/Software	-				
MISCELLANEOUS					
80110 Insurance/Bonds					
TOTALS	231,000	224,453	6,547	-	231,000

**TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2019**

**GENERAL FUND
DEPARTMENT 0500
ADMINISTRATION**

DESCRIPTION	ADOPTED BUDGET 2018-19	PROJECTED 2018-19	BUDGET VS. PROJECTED	ADJUST	AMMENDED BUDGET 2018-19
PERSONNEL					
40110 Salaries and wages	265,000	276,271	(11,271)		265,000
40210 Group Insurance	45,000	47,587	(2,587)		45,000
40220 Retirement	39,000	44,010	(5,010)		39,000
40230 Worker's Compensation	20,000	19,663	337		20,000
40310 Medicare	4,500	4,121	379		4,500
40320 Unemployment and Training Tax	1,500	913	587		1,500
40410 Car Allowance	3,600	4,200	(600)		3,600
SUPPLIES AND EQUIPMENT					
50110 Office Expenses	19,500	19,450	50		19,500
50160 Books and Publications	800	1,047	(247)		800
50210 Copy Machine	2,500	2,372	128		2,500
COMMUNICATIONS					
50310 Postage	1,000	840	160		1,000
50320 Telephone	12,000	10,609	1,391		12,000
50330 Internet Access	2,500	2,213	287		2,500
CONTRACTED SERVICES					
51210 Attorney	48,000	55,178	(7,178)		48,000
51210 Attorney - Special Projects	-	-	-		-
51210 Outside services/computer services	31,000	25,689	5,311		31,000
51210 Fee update (1)	5,000	-	5,000		5,000
RESOURCE DEVELOPMENT					
60110 Memberships and Dues	3,000	3,750	(750)		3,000
60120 Travel and Meetings	5,000	1,940	3,060		5,000
60120 Education Reimbursement Fund					
OCCUPANCY					
61110 Rents and Leases	-				
61120 Utilities	8,000	6,260	1,740		8,000
61140 Building Maintenance	7,500	18,432	(10,932)	12,000	19,500
CAPITAL OUTLAY					
70010 Small Equipment Replacement Fund	2,000	-	2,000		2,000
70010 Office Equipment/Software	2,500	-	2,500		2,500
MISCELLANEOUS					
80010 LAFCO/Air Pollution Control Board/other	5,000	4,512	488		5,000
80110 Insurance and Bonds	32,000	30,111	1,889		32,000
80510 Property Tax Administration	22,000	21,505	495		22,000
80520 Bank/other fees	6,500	5,947	553		6,500
TOTALS	594,400	606,619	(12,219)	12,000	606,400

Reso 18-28

(1) The Projected Actual amounts for 2018-19 will not be expended, they are being encumbered from fund balance and will be added to the next year allocation.

**TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2019**

**GENERAL FUND
DEPARTMENT 0700
PLANNING**

DESCRIPTION	ADOPTED BUDGET 2018-19	PROJECTED 2018-19	BUDGET VS. PROJECTED	ADJUST	AMMENDED BUDGET 2018-19
PERSONNEL					
40110 Salaries and wages	158,000	112,025	45,975		158,000
40210 Group Insurance	22,000	8,524	13,476		22,000
40220 Retirement	20,000	15,214	4,786		20,000
40230 Worker's Compensation	10,000	3,420	6,580		10,000
40310 Medicare	2,800	1,768	1,032		2,800
40320 Unemployment and Training Tax	500	145	355		500
SUPPLIES AND EQUIPMENT					
50110 Office Expenses	4,000	2,679	1,321		4,000
50150 Legal Publication	6,000	6,717	(717)		6,000
50160 Books and Publications	500	-	500		500
50210 Equipment Maintenance	2,000	2,372	(372)		2,000
COMMUNICATIONS					
50310 Postage	1,500	1,596	(96)		1,500
50320 Telephone	300	97	203		300
CONTRACTED SERVICES					
51210 Consulting	40,000	46,680	(6,680)		40,000
51210 Master Plan (1)	50,000	50,000	-		50,000
51210 General Plan update (1)	200,000	200,000	-		200,000
RESOURCE DEVELOPMENT					
60110 Memberships and Dues	-	190	(190)		-
60120 Travel and Meetings	5,000	6,665	(1,665)		5,000
OCCUPANCY					
61120 Utilities	2,200	1,579	621		2,200
61140 Building Maintenance	2,500	750	1,750		2,500
CAPITAL OUTLAY					
70010 Computer Services	-	-	-		-
MISCELLANEOUS					
80010 General Plan Update	-				
TOTALS	527,300	460,421	66,879	-	527,300

(1) The Projected Actual amounts for 2018-19 will not be expended, they are being encumbered from fund balance and will be added to the next year allocation.

**TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2019**

**GENERAL FUND
COST CENTER: 0900
COMMUNITY SERVICES**

DESCRIPTION	ADOPTED	BUDGET	BUDGET	AMMENDED	
	BUDGET	PROJECTED	VS.	ADJUST	BUDGET
	2018-19	2018-19	PROJECTED		2018-19
Loomis Library Community Learning Center					
Operating budget - Friends of the Library	280,000	237,714	42,286		280,000
Library facilities maintenance	3,000	6,956	(3,956)		3,000
Utilites	12,000	13,901	(1,901)		12,000
Capital improvements	10,000	5,000	5,000		10,000
Strategic planning	25,000	25,000	-		25,000
SUPPLIES AND EQUIPMENT					
50120 Supplies - community projects	4,700	2,000	2,700		4,700
50160 Depot Maintenance and utilities	5,000	2,760	2,240		5,000
50120 Town banners	-				
COMMUNICATIONS					
CONTRACTED SERVICES					
51210 PROS Committee member stipends	-				
51210 Summer Concerts/Depot events	6,000	6,000	-		6,000
51210 Summer Swim Program	5,000	4,920	80		5,000
December holiday festivities	-				
MISCELLANEOUS					
Community involvement Mini-grants	18,000	18,000	-		18,000
Del Oro Sport facility contributions			-		-
TOTALS	368,700	322,251	46,449	-	368,700

TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2019

GENERAL FUND
COST CENTER: 1000
Economic Development

DESCRIPTION	ADOPTED BUDGET 2018-19	PROJECTED 2018-19	BUDGET VS. PROJECTED	ADJUST	AMMENDED BUDGET 2018-19
PERSONNEL					
SUPPLIES AND EQUIPMENT					
COMMUNICATIONS					
Eggplant advertising on digital sign	1,500		1,500		1,500
CONTRACTED SERVICES					
51210 Chamber of Commerce/Town Business Projects	-				
Placer County Welcome Guide	2,600		2,600		2,600
Other advertising			-		-
RESOURCE DEVELOPMENT					
60110 Dues and memberships	3,850		3,850		3,850
60120 Economic/Strategic planning	30,000	30,000	-		30,000
OCCUPANCY					
CAPITAL OUTLAY					
MISCELLANEOUS					
TOTALS	37,950	30,000	7,950	-	37,950

**TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2019**

**GENERAL FUND
DEPARTMENT 1500
SAFETY SERVICES**

DESCRIPTION	ADOPTED	PROJECTED	BUDGET	ADJUST	AMMENDED
	BUDGET 2018-19		VS. PROJECTED		BUDGET 2018-19
PERSONNEL					
SUPPLIES AND EQUIPMENT					
50210 Equipment Maintenance					
COMMUNICATIONS					
50320 Telephone	-				
CONTRACTED SERVICES					
51210 Police - basic service	1,403,888	1,403,888	-		1,403,888
Traffic Officer in excess of COPS grant	16,647	39,105	(22,458)		16,647
51210 Wildland Fire	10,000	-	10,000		10,000
51210 Animal Control	46,387	46,387	-		46,387
51210 Civil Defense	750	750	-		750
RESOURCE DEVELOPMENT					
OCCUPANCY					
CAPITAL OUTLAY					
MISCELLANEOUS					
81510 Booking Fees	2,000	2,000	-		2,000
TOTALS	1,479,672	1,492,130	(12,458)	-	1,479,672

**TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2019**

**GENERAL FUND
DEPARTMENT 1900
PUBLIC WORKS - Summary**

DESCRIPTION	ADOPTED	PROJECTED	BUDGET	ADJUST	AMENDED
	BUDGET		VS.		BUDGET
	2018-19	2018-19	PROJECTED		2018-19
PERSONNEL					
40110 Salaries and wages	182,000	155,406	26,594		182,000
40210 Group Insurance	32,000	41,423	(9,423)		32,000
40220 Retirement	25,700	19,119	6,581		25,700
40230 Worker's Compensation	13,750	25,619	(11,869)		13,750
40310 Medicare/Fica	3,688	1,799	1,889		3,688
40320 Unemployment and Training Tax	1,070	1,309	(239)		1,070
40410 Car Allowance	2,400	-	2,400		2,400
SUPPLIES AND EQUIPMENT					
50110 Office Expenses	1,250	542	708		1,250
50120 Materials and Supplies	19,150	6,422	12,728		19,150
50160 Books and Publications	1,750	-	1,750		1,750
50170 Fuel	6,000	-	6,000		6,000
50180 Equipment Rental	2,500	-	2,500		2,500
50210 Equipment Maintenance	3,500	395	3,105		3,500
COMMUNICATIONS					
50310 Postage	3,050	2,205	845		3,050
50320 Telephone	950	193	757		950
50330 Internet Access	-	858	(858)		-
CONTRACTED SERVICES					
51210 Engineering	10,000	22,364	(12,364)		10,000
51210 Maintenance Contracts	20,000	18,399	1,601		20,000
51210 Open Space maintenance	2,000	-	2,000		2,000
51210 Building Official	70,000	45,305	24,695		70,000
51211 Plan checking	45,000	25,330	19,670		45,000
RESOURCE DEVELOPMENT					
60110 Memberships and Dues	375	-	375		375
60120 Travel and Meetings	950	522	428		950
OCCUPANCY					
61110 Rents and Leases	1,050	907	143		1,050
61120 Utilities	16,700	6,813	9,887		16,700
61120 Park Water	15,000	14,383	617		15,000
61130 Park Electricity	200	-	200		200
61140 Building Maintenance	1,475	856	619		1,475
CAPITAL OUTLAY					
70010 Small Equipment	650	-	650		650
70010 Equipment acquisitions	10,000	-	10,000		10,000
70010 Infrastructure Acquisition/Maintenance	40,000	-	40,000		40,000
70040 Storm drain repair/replace	50,000	-	50,000		50,000
MISCELLANEOUS					
80110 Insurance and Bonds	21,600	22,197	(597)		21,600
80220 Flood Control Planning	10,000	10,277	(277)		10,000
Other fees	500	-	500		500
TOTALS	614,258	422,644	191,614	-	614,258

**TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2019**

**GENERAL FUND
DEPARTMENT 1900.020
PUBLIC WORKS - Facilities**

DESCRIPTION	ADOPTED BUDGET 2018-19	PROJECTED 2018-19	BUDGET VS. PROJECTED	ADJUST	AMMENDED BUDGET 2018-19
PERSONNEL					
40110 Salaries and wages	70,000	44,862	25,138		70,000
40210 Group Insurance	11,000	12,727	(1,727)		11,000
40220 Retirement	9,500	3,540	5,960		9,500
40230 Worker's Compensation	4,700	8,182	(3,482)		4,700
40310 Medicare/Fica	1,200	500	700		1,200
40320 Unemployment and Training Tax	400	386	14		400
40410 Car Allowance	1,200	-	1,200		1,200
SUPPLIES AND EQUIPMENT					
50110 Office Expenses	500	277	223		500
50120 Materials and Supplies	7,660	1,685	5,975		7,660
50160 Books and Publications	100	-	100		100
50170 Fuel	2,400	-	2,400		2,400
50180 Equipment Rental	1,000	-	1,000		1,000
50210 Equipment Maintenance	1,400	395	1,005		1,400
COMMUNICATIONS					
50310 Postage	700	-	700		700
50320 Telephone	380	193	187		380
50330 Internet access		858	(858)		-
CONTRACTED SERVICES					
51210 Engineering	4,000	-	4,000		4,000
51210 Maintenance Contracts	20,000	18,399	1,601		20,000
51210 Open Space maintenance	800	-	800		800
RESOURCE DEVELOPMENT					
60110 Memberships and Dues	150	-	150		150
60120 Travel and Meetings	380	522	(142)		380
OCCUPANCY					
61110 Rents and Leases	420	907	(487)		420
61120 Utilities	5,000	6,289	(1,289)		5,000
61120 Park Water	15,000	14,383	617		15,000
61130 Park Electricity	200	-	200		200
61140 Building Maintenance	350	606	(256)		350
CAPITAL OUTLAY					
70010 Small Equipment	260	-	260		260
MISCELLANEOUS					
80110 Insurance and Bonds	12,000	12,332	(332)		12,000
Other fees	200		200		200
TOTALS	170,900	127,043	43,857	-	170,900

**TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2019**

**GENERAL FUND
DEPARTMENT 1900
PUBLIC WORKS - Drainage**

DESCRIPTION	ADOPTED BUDGET 2018-19	PROJECTED 2018-19	BUDGET VS. PROJECTED	ADJUST	AMMENDED BUDGET 2018-19
PERSONNEL					
40110 Salaries and wages	105,000	104,625	375		105,000
40210 Group Insurance	20,000	28,697	(8,697)		20,000
40220 Retirement	15,000	9,038	5,962		15,000
40230 Worker's Compensation	8,550	16,582	(8,032)		8,550
40310 Medicare/Fica	2,388	1,299	1,089		2,388
40320 Unemployment and Training Tax	570	924	(354)		570
40410 Car Allowance	1,200	-	1,200		1,200
SUPPLIES AND EQUIPMENT					
50110 Office Expenses	750	-	750		750
50120 Materials and Supplies	11,490	4,737	6,754		11,490
50160 Books and Publications	150	-	150		150
50170 Fuel	3,600	-	3,600		3,600
50180 Equipment Rental	1,500	-	1,500		1,500
50210 Equipment Maintenance	2,100	-	2,100		2,100
COMMUNICATIONS					
50310 Postage	1,050	-	1,050		1,050
50320 Telephone	570	-	570		570
CONTRACTED SERVICES					
51210 Inspection services	6,000	22,364	(16,364)		6,000
51210 Maintenance Contracts	-	-	-		-
51210 Open Space maintenance	1,200	-	1,200		1,200
RESOURCE DEVELOPMENT					
60110 Memberships and Dues	225	-	225		225
60120 Travel and Meetings	570	-	570		570
OCCUPANCY					
61110 Rents and Leases	630	-	630		630
61120 Utilities	11,100	-	11,100		11,100
61120 Park Water	-	-	-		-
61130 Park Electricity	-	-	-		-
61140 Building Maintenance	525	-	525		525
CAPITAL OUTLAY					
70010 Small Equipment	390	-	390		390
70010 Equipment acquisitions	10,000	-	10,000		10,000
70010 Infrastructure Acquisition/Maintenance	40,000	-	40,000		40,000
70040 Storm drain repair/replace	50,000	-	50,000		50,000
MISCELLANEOUS					
80110 Insurance and Bonds	9,600	9,865	(265)		9,600
80220 Flood Control Planning	10,000	10,277	(277)		10,000
Other fees	300	-	300		300
TOTALS	314,458	208,405	106,053	-	314,458

**TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2019**

**GENERAL FUND
DEPARTMENT 1700
BUILDING**

DESCRIPTION	ADOPTED BUDGET 2018-19	PROJECTED 2018-19	BUDGET VS. PROJECTED	ADJUST	AMMENDED BUDGET 2018-19
PERSONNEL					
40110 Salaries and wages	7,000	5,919	1,081		7,000
40210 Group Insurance	1,000	-	1,000		1,000
40220 Retirement	1,200	6,542	(5,342)		1,200
40230 Worker's Compensation	500	855	(355)		500
40310 Medicare/Fica	100	-	100		100
40320 Unemployment and Training Tax	100	-	100		100
SUPPLIES AND EQUIPMENT					
50110 Office Expenses		265	(265)		-
50120 Materials and Supplies		-	-		-
50160 Books and Publications	1,500	-	1,500		1,500
50170 Fuel		-	-		-
50180 Equipment Rental		-	-		-
50210 Equipment Maintenance		-	-		-
COMMUNICATIONS					
50310 Postage	1,300	2,205	(905)		1,300
50320 Telephone		-			
CONTRACTED SERVICES					
51210 Engineering		-			
51210 Maintenance Contracts		-			
51210 Open Space maintenance		-			
51210 Building Official	70,000	45,305	24,695		70,000
51211 Plan checking	45,000	25,330	19,670		45,000
RESOURCE DEVELOPMENT					
60110 Memberships and Dues					
60120 Travel and Meetings					
OCCUPANCY					
61110 Rents and Leases					
61120 Utilities	600	525	75		600
61140 Building Maintenance	600	249	351		600
CAPITAL OUTLAY					
70010 Small Equipment					
70010 Infrastructure Acquisition/Maintenance					
MISCELLANEOUS					
80110 Insurance and Bonds					
80220 Flood Control Planning					
Other fees					
TOTALS	128,900	87,195	41,705	-	128,900

TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2019

GENERAL FUND
NON DEPARTMENTAL EXPENDITURES

DESCRIPTION	ADOPTED BUDGET 2018-19	PROJECTED 2018-19	BUDGET VS. PROJECTED	ADJUST	AMMENDED BUDGET 2018-19
PERSONNEL					
SUPPLIES AND EQUIPMENT					
COMMUNICATIONS					
CONTRACTED SERVICES					
RESOURCE DEVELOPMENT					
OCCUPANCY					
CAPITAL OUTLAY					
MISCELLANEOUS					
Transfers to Streets and Roads funds	4,459	4,459			
Transfers to Park funds					
District Tax projects	120,000	120,000			
TOTALS	124,459	124,459	-	-	-

**TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2019**

**TRANSPORTATION
SUMMARY**

DESCRIPTION	ADOPTED BUDGET 2018-19	PROJECTED 2018-19	BUDGET VS. PROJECTED	ADJUST	AMMENDED BUDGET 2018-19
STREET FUND REVENUE					
Gas Tax 2106	29,658	29,949	291		29,658
Gas Tax 2107	48,394	50,159	1,765		48,394
Gas Tax 2107.5	2,000	2,000	-		2,000
Gas Tax 2105	39,006	38,192	(814)		39,006
Gas Tax 2103 (Formerly Traffic Cong Relief)	51,941	24,206	(27,735)		51,941
State General Fund Loan repayment	-	7,695	7,695		-
Road Maintenance Rehab account	112,506	108,208	(4,298)		112,506
Investment Earnings	1,000	5,293	4,293		1,000
Total Streets Revenue	284,505	265,702	(18,803)	-	284,505
TRANSPORTATION FUND REVENUE					
Transportation Allotment - Non Transit	396,523	376,752	(19,771)		396,523
Transportation - Bike/Ped			-		-
Transportation Allotment - Transit	36,881	45,341	8,460		36,881
CMAQ and other grants	1,487,707	1,487,707	-		1,487,707
Investment Earnings	1,000		(1,000)		1,000
Other					
Total Transportation Revenue	1,922,111	1,909,800	(12,311)	-	1,922,111
TRANSPORTATION EXPENDITURES	2,211,075	2,157,763	53,312	-	2,211,075
OTHER SOURCES/(USES)					
General Fund Transfers	4,459	4,459	-		4,459
Allocation to Maintenance Districts	-		-		-
Other Reserves					
Total Other Sources/(Uses)	4,459	4,459	-	-	4,459
EXCESS REVENUES OVER EXPENDITURES	-	22,199	(84,426)	-	-

**TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2019**

**TRANSPORTATION
EXPENDITURES - DETAIL**

DESCRIPTION	ADOPTED BUDGET 2018-19	PROJECTED 2018-19	BUDGET VS. PROJECTED	ADJUST	AMMENDED BUDGET 2018-19
PERSONNEL					
40110 Salaries	197,000	162,074	34,926		197,000
40210 Group Insurance	40,000	32,392	7,608		40,000
40220 Retirement	30,000	32,548	(2,548)		30,000
40230 Worker's Compensation	20,000	20,546	(546)		20,000
40310 Medicare/Fica	3,000	2,539	461		3,000
40320 Unemployment and Training Tax	1,500	680	820		1,500
SUPPLIES AND EQUIPMENT					
50110 Office Expenses	1,250	-	1,250		1,250
50120 Materials and Supplies	35,000	35,148	(148)		35,000
50160 Books and Publications	250	-	250		250
50170 Fuel	10,000	6,434	3,566		10,000
50180 Equipment Rental	4,000	1,667	2,333		4,000
50210 Equipment Maintenance	5,000	2,935	2,065		5,000
50230 Signal Manintenance	20,000	30,502	(10,502)		20,000
61130 Street Light Service	16,000	19,272	(3,272)		16,000
COMMUNICATIONS					
50310 Postage	1,750	1,877	(127)		1,750
50320 Telephone	950	-	950		950
CONTRACTED SERVICES					
51610 Transit Service	60,000	60,000	-		60,000
51210 Other					
RESOURCE DEVELOPMENT					
60110 Memberships and Dues	1,000	1,932	(932)		1,000
60120 Travel and Meetings	1,500	1,823	(323)		1,500
OCCUPANCY					
61110 Rents and Leases	1,050	-	1,050		1,050
61120 Utilities	30,000	29,849	151		30,000
61140 Corp Yard Maintenance	875	465	411		875
CAPITAL OUTLAY					
70010 Small Equipment	650	96	554		650
70430 Sidewalk Repair	5,000	-	5,000		5,000
70430 Street Signs repair and replace	500	-	500		500
Equipment Acquisition	10,000	-	10,000		10,000
70430 Contribution to Capital Improvement Program		-	-		-
	1,681,800	1,681,800	-		1,681,800
MISCELLANEOUS					
80110 Insurance and Bonds	25,000	25,692	(692)		25,000
80210 Fees	8,000	7,492	508		8,000
89110 Fund Transfers					
TOTALS	2,211,075	2,157,763	53,312	-	2,211,075