



February 13, 2018

TO: Honorable Mayor and Town Council
FROM: Roger Carroll, Treasurer/Finance Officer
DATE: February 6, 2018
RE: Mid-Year Budget Review

Recommendation

Receive and adopt resolution amending the Adopted 2017-18 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:

Planning Department (page 8): reallocated \$10,000 from salaries and \$1,200 from group insurance, increasing contracted services by \$11,200. After adoption of the budget our part-time employee code enforcement officer resigned. Staff is pursuing a contract company to perform these duties. Moving funding from payroll line items to contractor line items requires a budget amendment.

Public Works Department (Page 12), increase the following line items:

Salaries and Wages - \$17,013

Group insurance - \$4,000

Retirement - \$2,022
Worker's Compensation - \$1,378
Medicare/Fica - \$247
Unemployment Tax - \$245

These increases are to add an additional public works employee through the end of the fiscal year. This position is already included in the Authorized Staffing Levels document in the 2017-18 Adopted Budget (Appendix A).

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 to be right on target.

Sales taxes will likely exceed the amount budgeted by about \$40,000. The ¼% District tax looks like it will finish more than \$150,000 higher than the original \$300,000 budget. When this was budgeted, all we had to go on was the regular 1% sales tax to estimate from. Some items, such as vehicle sales, are taxed differently in the District tax calculation. Historical data will make this easier to estimate in the future.

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 the expected annual amount. This is due to one large commercial construction project. 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 \$31,000 more than originally budgeted.

Miscellaneous revenue: These are insignificant in this years 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. 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.

There is a new "Gas Tax" this year; the Road Maintenance and Rehabilitation Fund comes from an additional tax on gasoline charged at the pump. We received our first allocation of the funds and expect to get the full \$38,000 budgeted.

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. Mid-Year Budget Review
- B. Resolution

TOWN OF LOOMIS

RESOLUTION NO. 17 -

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

WHEREAS, the Council of the Town of Loomis has adopted the 2017-2018 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:

- A contract for code enforcement, and
- Additional public works staff, 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:

- Reduce the Planning Department Wages and Salaries by \$10,000
- Reduce the Planning Department Group Insurance by \$1,200
- Increase the Planning Department Contracted services by \$11,200
- Increase the Public Works Department Wages and Salaries by \$17,013
- Increase the Public Works Department Group Insurance by \$4,000
- Increase the Public Works Department Retirement by \$2,022
- Increase the Public Works Department Worker's Compensation by \$1,378
- Increase the Public Works Department Medicare/FICA by \$247
- Increase the Public Works Department Unemployment Insurance by \$245

PASSED AND ADOPTED this 13th day of February 2018 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Mayor

ATTEST:

Town Clerk

TOWN OF LOOMIS
MID-YEAR BUDGET REVIEW
FOR THE YEAR ENDING JUNE 30, 2018

GENERAL FUND
SUMMARY

DESCRIPTION	ADOPTED	BUDGET	BUDGET	AMMENDED	
	BUDGET	PROJECTED	VS.	BUDGET	
	2017-18	2017-18	PROJECTED	2017-18	
REVENUES BY MAJOR CATEGORY					
Property and Sales Taxes	2,665,000	2,878,748	213,748	-	2,665,000
Franchise Fees	266,000	268,523	2,523	-	266,000
Licenses and Permits	167,000	196,732	29,732	-	167,000
Revenue from Other Agencies	636,300	665,973	29,673	-	636,300
Investment Earnings	110,000	89,443	(20,557)	-	110,000
Miscellaneous	788,038	792,369	4,331	-	788,038
TOTAL REVENUES	4,632,338	4,891,787	259,449	-	4,632,338
EXPENDITURES BY DEPARTMENT					
General Government	904,100	843,971	47,629	-	904,100
Planning	425,800	372,413	53,387	-	425,800
Safety Services	1,548,820	1,534,297	14,523	-	1,548,820
Public Works	641,130	464,732	176,398	24,905	652,985
Non-Departmental	1,047,588	1,012,926	34,662	-	1,047,588
TOTAL EXPENDITURES	4,567,438	4,228,340	326,598	24,905	4,579,293
EXCESS REVENUE OVER (UNDER) EXPENDITURES	64,900	663,446	586,046	(24,905)	53,045

**TOWN OF LOOMIS
MID-YEAR BUDGET REVIEW
FOR THE YEAR ENDING JUNE 30, 2018**

**GENERAL FUND
REVENUE DETAIL**

DESCRIPTION	ADOPTED BUDGET 2017-18	PROJECTED 2017-18	BUDGET VS. PROJECTED	ADJUST	AMMENDED BUDGET 2017-18
PROPERTY AND SALES TAXES					
30010 Property Taxes - Secured	1,070,000	1,074,785	4,785		1,070,000
30020 Property Taxes - Unsecured	30,000	25,692	(4,308)		30,000
30025 Property Taxes - Supplemental	15,000	18,678	3,678		15,000
30035 Property Tax in lieu of Sales Taxes	-	-	-		-
30030 Sales and Use Taxes	1,200,000	1,239,772	39,772		1,200,000
30031 1/4 cent Transaction tax	300,000	459,156	159,156		300,000
30040 Real Property Transfer Tax	40,000	46,495	6,495		40,000
30050 Transient Occupancy Tax	10,000	14,169	4,169		10,000
					-
TOTAL TAXES	2,665,000	2,878,748	213,748	-	2,665,000
FRANCHISES					
32010 PG&E Electric	80,000	80,000	-		80,000
32020 PG&E Gas	15,000	15,000	-		15,000
32030 Cable Television	37,000	36,008	(992)		37,000
32040 Refuse Disposal	134,000	137,515	3,515		134,000
					-
TOTAL FRANCHISES	266,000	268,523	2,523	-	266,000
LICENSES AND PERMITS					
33010 Business Licenses	15,000	15,000	-		15,000
33012 Business License Application fee	8,000	8,000	-		8,000
33020 Grading Permits	15,000	24,287	9,287		15,000
33030 Encroachment Permits	4,000	6,492	2,492		4,000
33040 Building Permits	50,000	67,184	17,184		50,000
33050 Plan Checks	30,000	25,967	(4,033)		30,000
33060 Electrical	6,000	9,114	3,114		6,000
33070 Plumbing	6,000	9,184	3,184		6,000
33080 Mechanical	6,000	8,395	2,395		6,000
33090 Energy	3,000	3,612	612		3,000
33130 Conditional Use Permits	4,000	5,532	1,532		4,000
33140 Design Reviews	5,000	4,036	(964)		5,000
33160 Variance Fees	1,500	-	(1,500)		1,500
33170 Minor Boundary Adjustments	4,000	4,990	990		4,000
33180 Certificate of Compliance	-	-	-		-
33200 Sign Permits	500	372	(128)		500
33220 Subdivisions	-	-	-		-
33230 Transportation Permits	4,000	1,484	(2,516)		4,000
33990 Misc. Planning Fees	5,000	3,082	(1,918)		5,000
35020 Code Enforcement Citations	-	-	-		-
					-
TOTAL LICENSES AND PERMITS	167,000	196,732	29,732	-	167,000
REVENUE FROM OTHER AGENCIES					
36010 PY Excess Motor Vehicle In-Lieu	2,800	1,143	(1,657)		2,800
36060 Homeowner Property Tax Relief	8,500	8,500	-		8,500
36035 Property tax in Lieu of Vehicle License Fees	625,000	656,330	31,330		625,000
					-
TOTAL REVENUE FROM OTHER AGENCIES	636,300	665,973	29,673	-	636,300
INVESTMENT EARNINGS					
37010 Portfolio income	90,000	89,443	(557)		90,000
36060 Unrealized Gains/(Losses)	20,000	-	(20,000)		20,000
					-
OTHER SOURCES OF FUNDS					
35010 Traffic fines	3,000	3,821	821		3,000
39020 Rents	28,000	32,512	4,512		28,000
39090 Miscellaneous	5,000	3,997	(1,003)		5,000
Dedicated General Fund reserves	752,038	752,038	-		752,038
					-
TOTAL OTHER SOURCES OF FUNDS	788,038	792,369	4,331	-	788,038
					-
TOTAL GENERAL FUND REVENUE	4,632,338	4,891,787	259,449	-	4,632,338

TOWN OF LOOMIS
MID-YEAR BUDGET REVIEW
FOR THE YEAR ENDING JUNE 30, 2018

GENERAL FUND
EXPENDITURE SUMMARIES

DESCRIPTION	ADOPTED	BUDGET		AMMENDED
	BUDGET 2017-18	PROJECTED 2017-18	VS. PROJECTED	BUDGET 2017-18
EXPENDITURES BY FUNCTION				
Personnel	1,034,780	995,166	39,614	1,048,485
Supplies	78,850	51,390	27,460	78,850
Communications	12,600	20,324	(7,724)	11,900
Contracted Services	2,372,120	2,184,543	175,077	2,379,320
Resource Development	75,875	69,144	6,731	75,725
Occupancy	47,325	46,278	1,047	39,125
Capital Outlay	104,150	6,184	97,966	104,150
Miscellaneous	841,738	855,311	(13,573)	841,738
TOTAL	4,567,438	4,228,340	326,598	4,579,293
EXPENDITURES BY DEPARTMENT/COST CENTER				
Town Council	53,200	43,609	9,591	53,200
Town Clerk	77,900	72,191	5,709	77,900
Finance/Treasury	226,800	217,160	9,640	226,800
Administration	546,200	511,011	22,689	546,200
Planning	425,800	372,413	53,387	425,800
Community Services	287,700	251,933	35,767	287,700
Economic Development	7,850	8,956	(1,106)	7,850
Safety Services	1,548,820	1,534,297	14,523	1,548,820
Public Works	641,130	464,732	176,398	652,985
Non Departmental	752,038	752,038	-	752,038
TOTAL	4,567,438	4,228,340	326,598	4,579,293

TOWN OF LOOMIS
MID-YEAR BUDGET REVIEW
FOR THE YEAR ENDING JUNE 30, 2018

GENERAL FUND
DEPARTMENT 0100
TOWN COUNCIL

DESCRIPTION	ADOPTED	BUDGET		ADJUST	AMMENDED
	BUDGET 2017-18	PROJECTED 2017-18	VS. PROJECTED		BUDGET 2017-18
PERSONNEL					
40110 Salaries	23,000	22,666	334		23,000
40310 Medicare	1,800	977	823		1,800
SUPPLIES AND EQUIPMENT					
50110 Office Expenses	4,500	4,231	269		4,500
50150 Legal Noticing	5,000	6,146	(1,146)		5,000
50210 Copy Machine	1,800	1,607	193		1,800
COMMUNICATIONS					
CONTRACTED SERVICES					
51210 Council Projects					-
51210 Attorney - Special Projects	5,000	-	5,000		5,000
Library feasibility	-		-		-
Recruitment	-		-		-
	-		-		-
	-		-		-
	-		-		-
	-		-		-
	-		-		-
RESOURCE DEVELOPMENT					
60110 Memberships and Dues	4,400	282	4,118		4,400
60120 Travel and Meetings	7,500	7,500	-		7,500
OCCUPANCY					
61110 Rents and Leases	-				-
CAPITAL OUTLAY					
MISCELLANEOUS					
80110 Miscellaneous	200	200	-		200
			-		
TOTALS	53,200	43,609	9,591	-	53,200

TOWN OF LOOMIS
 MID-YEAR BUDGET REVIEW
 FOR THE YEAR ENDING JUNE 30, 2018

GENERAL FUND
DEPARTMENT 0200
TOWN CLERK

DESCRIPTION	ADOPTED BUDGET 2017-18	PROJECTED 2017-18	BUDGET VS. PROJECTED	ADJUST	AMMENDED BUDGET 2017-18
PERSONNEL					
40110 Salaries	48,500	48,049	451		48,500
40210 Group Insurance	10,000	7,926	2,074		10,000
40220 Retirement	6,500	5,500	1,000		6,500
40230 Worker's Compensation	4,200	3,937	263		4,200
40310 Medicare	1,000	714	286		1,000
40320 Unemployment and Training Tax	500	373	127		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	1,599	901		2,500
OCCUPANCY					
61120 Utilities	700	992	(292)		700
61140 Building Maintenance	800	407	393		800
CAPITAL OUTLAY					
70110 Office Equipment/Software	500	694	(194)		500
MISCELLANEOUS					
80110 Elections		-	-		
80140 Codification	2,000	2,000	-		2,000
TOTALS	77,900	72,191	5,709	-	77,900

TOWN OF LOOMIS
 MID-YEAR BUDGET REVIEW
 FOR THE YEAR ENDING JUNE 30, 2018

GENERAL FUND
DEPARTMENT 0300
FINANCE/TREASURER

DESCRIPTION	ADOPTED		BUDGET		AMMENDED
	BUDGET 2017-18	PROJECTED 2017-18	VS. PROJECTED	ADJUST	BUDGET 2017-18
PERSONNEL					
40110 Salaries and wages	134,500	131,897	2,603		134,500
40210 Group Insurance	25,000	21,362	3,638		25,000
40220 Retirement	18,000	18,058	(58)		18,000
40230 Worker's Compensation	11,500	11,024	476		11,500
40310 Medicare	2,000	1,839	161		2,000
40320 Unemployment and Training Tax	500	750	(250)		500
SUPPLIES AND EQUIPMENT					
50110 Office Expenses	900	178	722		900
50210 Copy Machine	300	268	32		300
COMMUNICATIONS					
CONTRACTED SERVICES					
51210 Custodial services	3,500	3,500	-		3,500
51210 Computer Services	3,200	3,129	71		3,200
51210 Auditors	22,500	20,700	1,800		22,500
RESOURCE DEVELOPMENT					
60110 Memberships and Dues	700	675	25		700
60120 Travel and Meetings	1,000	1,000	-		1,000
60120 Travel and Meetings - Risk Management	1,000	1,000	-		1,000
OCCUPANCY					
61120 Utilities	1,200	1,263	(63)		1,200
61140 Building Maintenance	1,000	518	482		1,000
CAPITAL OUTLAY					
MISCELLANEOUS					
TOTALS	226,800	217,160	9,640	-	226,800

**TOWN OF LOOMIS
MID-YEAR BUDGET REVIEW
FOR THE YEAR ENDING JUNE 30, 2018**

**GENERAL FUND
DEPARTMENT 0500
ADMINISTRATION**

DESCRIPTION	ADOPTED		BUDGET		AMMENDED
	BUDGET 2017-18	PROJECTED 2017-18	VS. PROJECTED	ADJUST	BUDGET 2017-18
PERSONNEL					
40110 Salaries and wages	248,000	251,894	(3,894)		248,000
40210 Group Insurance	36,500	36,881	(381)		36,500
40220 Retirement	36,200	49,942	(13,742)		36,200
40230 Worker's Compensation	18,500	18,110	390		18,500
40310 Medicare	4,000	3,982	18		4,000
40320 Unemployment and Training Tax	1,500	1,179	321		1,500
40410 Car Allowance	3,600	3,600	-		3,600
Other benefits		5,543	(5,543)		-
SUPPLIES AND EQUIPMENT					
50110 Office Expenses	10,000	9,690	310		10,000
50160 Books and Publications	800	197	603		800
50210 Copy Machine	2,500	2,185	315		2,500
COMMUNICATIONS					
50310 Postage	1,000	1,035	(35)		1,000
50320 Telephone	5,100	12,825	(7,725)		5,100
50330 Internet Access	2,000	2,418	(418)		2,000
CONTRACTED SERVICES					
51210 Attorney	48,000	17,699	30,301		48,000
51210 Outside services/computer services	35,000	19,296	15,704		35,000
51210 Fee update	5,000				5,000
RESOURCE DEVELOPMENT					
60110 Memberships and Dues	3,000	2,617	383		3,000
60120 Travel and Meetings	4,000	4,330	(330)		4,000
60120 Education Reimbursement Fund					
OCCUPANCY					
61120 Utilities	8,000	6,852	1,148		8,000
61140 Building Maintenance	4,000	4,349	(349)		4,000
CAPITAL OUTLAY					
70010 Small Equipment Replacement Fund	500	1,561	(1,061)		500
70010 Office Equipment/Software	2,500	1,429	1,071		2,500
MISCELLANEOUS					
80010 LAFCO/Air Pollution Control Board/other	5,000	4,452	548		5,000
80110 Insurance and Bonds	26,000	25,312	688		26,000
80510 Property Tax Administration	22,000	18,386	3,614		22,000
80520 Bank/other fees	6,000	5,245	755		6,000
TOTALS	546,200	511,011	22,689	-	546,200

TOWN OF LOOMIS
 MID-YEAR BUDGET REVIEW
 FOR THE YEAR ENDING JUNE 30, 2018

GENERAL FUND
 DEPARTMENT 0700
 PLANNING

DESCRIPTION	ADOPTED	BUDGET	BUDGET	AMMENDED
	BUDGET	PROJECTED	VS.	BUDGET
	2017-18	2017-18	PROJECTED	2017-18
PERSONNEL				
40110 Salaries and wages	106,500	65,215	41,285	(10,000) 96,500
40210 Group Insurance	7,500	5,846	1,654	(1,200) 6,300
40220 Retirement	12,500	16,343	(3,843)	12,500
40230 Worker's Compensation	9,500	3,150	6,350	9,500
40310 Medicare	2,500	1,971	529	2,500
40320 Unemployment and Training Tax	500	214	286	500
SUPPLIES AND EQUIPMENT				
50110 Office Expenses	3,000	3,818	(818)	3,000
50150 Legal Publication	4,500	7,358	(2,858)	4,500
50160 Books and Publications	500	50	450	500
50210 Equipment Maintenance	2,000	1,607	393	2,000
COMMUNICATIONS				
50310 Postage	1,500	1,631	(131)	1,500
50320 Telephone	300	261	39	300
CONTRACTED SERVICES				
51210 Consulting	20,000	10,927	9,073	20,000
51210 Master Plan	50,000	50,000	-	50,000
51210 General Plan update Code Eforcement	200,000	200,000	-	200,000
			11,200	11,200
RESOURCE DEVELOPMENT				
60110 Memberships and Dues	-	-	-	-
60120 Travel and Meetings	2,000	1,350	650	2,000
OCCUPANCY				
61120 Utilities	1,500	1,896	(396)	1,500
61140 Building Maintenance	1,500	777	723	1,500
CAPITAL OUTLAY				
MISCELLANEOUS				
TOTALS	425,800	372,413	53,387	- 425,800

* These amounts are being encumbered for future use.

TOWN OF LOOMIS
 MID-YEAR BUDGET REVIEW
 FOR THE YEAR ENDING JUNE 30, 2018

GENERAL FUND
COST CENTER: 0900
COMMUNITY SERVICES

DESCRIPTION	ADOPTED BUDGET 2017-18	PROJECTED 2017-18	BUDGET VS. PROJECTED	ADJUST	AMMENDED BUDGET 2017-18
PERSONNEL					
SUPPLIES AND EQUIPMENT					
50120 Supplies - community projects	4,700	2,541	2,159		4,700
50160 Depot Maintenance and utilities	4,000	2,650	1,350		4,000
50120 Town banners	-		-		-
COMMUNICATIONS					
50310 Community mailings	-				
CONTRACTED SERVICES					
51210 Loomis Library Community Learning Center	225,000	192,940	32,060		225,000
MISCELLANEOUS					
Community involvement Mini-grants	18,000	18,000	-		18,000
Del Oro Sport facility contributions	30,000	30,000	-		30,000
TOTALS	287,700	251,933	35,767	-	287,700

TOWN OF LOOMIS
 MID-YEAR BUDGET REVIEW
 FOR THE YEAR ENDING JUNE 30, 2018

GENERAL FUND
COST CENTER: 1000
Economic Development

DESCRIPTION	ADOPTED BUDGET 2017-18	PROJECTED 2017-18	BUDGET VS. PROJECTED	ADJUST	AMMENDED BUDGET 2017-18
PERSONNEL					
SUPPLIES AND EQUIPMENT					
50120 Supplies					
50160 Books and Publications					
COMMUNICATIONS					
CONTRACTED SERVICES					
51210 Chamber of Commerce/Town Business Projects	5,000	6,106	(1,106)		5,000
Placer County Welcome Guide	2,600		2,600		2,600
Town Signs					
RESOURCE DEVELOPMENT					
60110 Dues and memberships	250	350	(100)		250
60120 Travel and meetings					
OCCUPANCY					
CAPITAL OUTLAY					
SACOG contribution		2,500	(2,500)		-
MISCELLANEOUS					
TOTALS	7,850	8,956	(1,106)	-	7,850

TOWN OF LOOMIS
 MID-YEAR BUDGET REVIEW
 FOR THE YEAR ENDING JUNE 30, 2018

GENERAL FUND
DEPARTMENT 1500
SAFETY SERVICES

DESCRIPTION	ADOPTED BUDGET 2017-18	PROJECTED 2017-18	BUDGET VS. PROJECTED	ADJUST	AMMENDED BUDGET 2017-18
PERSONNEL					
SUPPLIES AND EQUIPMENT					
50210 Equipment Maintenance					
COMMUNICATIONS					
50320 Telephone	-		-		
CONTRACTED SERVICES					
51210 Police - basic service	1,343,130	1,343,130	-		1,343,130
Traffic Officer in excess of COPS grant	99,863	99,863	-		99,863
51210 Wildland Fire	10,000	-	10,000		10,000
51210 Animal Control	93,077	91,304	1,773		93,077
51210 Civil Defense	750	-	750		750
RESOURCE DEVELOPMENT					
OCCUPANCY					
CAPITAL OUTLAY					
MISCELLANEOUS					
81510 Booking Fees	2,000		2,000		2,000
TOTALS	1,548,820	1,534,297	14,523	-	1,548,820

TOWN OF LOOMIS
MID-YEAR BUDGET REVIEW
FOR THE YEAR ENDING JUNE 30, 2018

GENERAL FUND
DEPARTMENT 1900
PUBLIC WORKS - Summary

DESCRIPTION	ADOPTED	BUDGET		ADJUST	AMMENDED
	BUDGET 2017-18	PROJECTED 2017-18	VS. PROJECTED		BUDGET 2017-18
PERSONNEL					
40110 Salaries and wages	181,750	174,301	7,449	17,013	198,763
40210 Group Insurance	36,900	27,728	9,172	4,000	40,900
40220 Retirement	21,950	29,732	(7,782)	2,022	23,972
40230 Worker's Compensation	14,750	20,014	(5,264)	1,378	16,128
40310 Medicare/Fica	4,080	3,038	1,042	247	4,327
40320 Unemployment and Training Tax	1,050	1,413	(363)	245	1,295
SUPPLIES AND EQUIPMENT					
50110 Office Expenses	1,250	8	1,242	-	1,250
50120 Materials and Supplies	19,150	5,116	14,034	-	19,150
50160 Books and Publications	1,450	270	1,180	-	1,450
50170 Fuel	6,000	-	6,000	-	6,000
50180 Equipment Rental	2,500	1,055	1,445	-	2,500
50210 Equipment Maintenance	3,500	2,415	1,085	-	3,500
COMMUNICATIONS					
50310 Postage	1,750	2,154	(404)	-	1,050
50320 Telephone	950	-	950	-	950
CONTRACTED SERVICES					
51210 Engineering	10,000	3,171	6,829	-	6,000
51210 Maintenance Contracts	20,000	23,920	(3,920)	-	20,000
51210 Open Space maintenance	2,000	-	2,000	-	2,000
51210 Building Official	90,000	52,974	37,026	-	90,000
51211 Plan checking	65,000	40,082	24,918	-	65,000
RESOURCE DEVELOPMENT					
60110 Memberships and Dues	375	-	375	-	225
60120 Travel and Meetings	950	441	509	-	950
OCCUPANCY					
61110 Rents and Leases	1,050	1,434	(384)	-	1,050
61120 Utilities	18,500	12,928	5,572	-	18,500
61120 Park Water	8,000	10,654	(2,654)	-	-
61130 Park Electricity	200	-	200	-	-
61140 Building Maintenance	875	4,208	(3,333)	-	875
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	16,000	37,627	(21,627)	-	16,000
80220 Flood Control Planning	10,000	10,050	(50)	-	10,000
Other fees	500	-	500	-	500
TOTALS	641,130	464,732	176,398	24,905	652,985

TOWN OF LOOMIS
MID-YEAR BUDGET REVIEW
FOR THE YEAR ENDING JUNE 30, 2018

GENERAL FUND
DEPARTMENT 1900.020
PUBLIC WORKS - Facilities

DESCRIPTION	ADOPTED BUDGET 2017-18	PROJECTED 2017-18	BUDGET VS. PROJECTED	ADJUST	AMMENDED BUDGET 2017-18
PERSONNEL					
40110 Salaries and wages	70,100	5,322	64,778	8,507	78,607
40210 Group Insurance	14,040	854	13,186	2,000	16,040
40220 Retirement	8,420	399	8,021	1,011	9,431
40230 Worker's Compensation	5,700	317	5,383	689	6,389
40310 Medicare/Fica	1,592	109	1,483	123	1,715
40320 Unemployment and Training Tax	380	28	352	123	503
SUPPLIES AND EQUIPMENT					
50110 Office Expenses	500	-	500		500
50120 Materials and Supplies	7,660	5,116	2,544		7,660
50160 Books and Publications	100	-	100		100
50170 Fuel	2,400	-	2,400		2,400
50180 Equipment Rental	1,000	1,055	(55)		1,000
50210 Equipment Maintenance	1,400	2,415	(1,015)		1,400
COMMUNICATIONS					
50310 Postage	700	-	700		
50320 Telephone	380	-	380		380
Internet access		858	(858)		-
CONTRACTED SERVICES					
51210 Engineering	4,000	-	4,000		
51210 Maintenance Contracts	20,000	23,920	(3,920)		20,000
51210 Open Space maintenance	800	-	800		800
RESOURCE DEVELOPMENT					
60110 Memberships and Dues	150	-	150		
60120 Travel and Meetings	380	441	(61)		380
OCCUPANCY					
61110 Rents and Leases	420	1,434	(1,014)		420
61120 Utilities	7,400	12,298	(4,898)		7,400
61120 Park Water	8,000	10,654	(2,654)		
61130 Park Electricity	200	-	200		
61140 Building Maintenance	350	3,949	(3,599)		350
CAPITAL OUTLAY					
70010 Small Equipment	260	-	260		260
MISCELLANEOUS					
80110 Insurance and Bonds	6,400	15,051	(8,651)		6,400
Other fees	200	-	200		200
TOTALS	162,932	84,220	78,712	12,452	162,334

TOWN OF LOOMIS
MID-YEAR BUDGET REVIEW
FOR THE YEAR ENDING JUNE 30, 2018

GENERAL FUND
DEPARTMENT 1900
PUBLIC WORKS - Drainage

DESCRIPTION	ADOPTED	BUDGET	BUDGET	AMMENDED
	BUDGET	PROJECTED	VS.	BUDGET
	2017-18	2017-18	PROJECTED	2017-18
PERSONNEL				
40110 Salaries and wages	105,150	162,861	(57,711)	113,657
40210 Group Insurance	21,060	26,874	(5,814)	23,060
40220 Retirement	12,630	22,592	(9,962)	13,641
40230 Worker's Compensation	8,550	18,909	(10,359)	9,239
40310 Medicare/Fica	2,388	2,929	(541)	2,511
40320 Unemployment and Training Tax	570	1,385	(815)	693
SUPPLIES AND EQUIPMENT				
50110 Office Expenses	750	8	742	750
50120 Materials and Supplies	11,490	-	11,490	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 Engineering	6,000	3,171	2,829	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	22,576	(12,976)	9,600
80220 Flood Control Planning	10,000	10,050	(50)	10,000
Other fees	300	-	300	300
TOTALS	312,098	271,355	40,743	324,550

TOWN OF LOOMIS
 MID-YEAR BUDGET REVIEW
 FOR THE YEAR ENDING JUNE 30, 2018

GENERAL FUND
 DEPARTMENT 1700
 BUILDING

DESCRIPTION	ADOPTED	BUDGET		ADJUST	AMMENDED
	BUDGET 2017-18	PROJECTED 2017-18	VS. PROJECTED		BUDGET 2017-18
PERSONNEL					
40110 Salaries and wages	6,500	6,118	382		6,500
40210 Group Insurance	1,800	-	1,800		1,800
40220 Retirement	900	6,742	(5,842)		900
40230 Worker's Compensation	500	787	(287)		500
40310 Medicare/Fica	100	-	100		100
40320 Unemployment and Training Tax	100	-	100		100
SUPPLIES AND EQUIPMENT					
50110 Office Expenses					
50160 Books and Publications	1,200	270	930		1,200
COMMUNICATIONS					
50310 Postage		2,154	(2,154)		-
50320 Telephone					
CONTRACTED SERVICES					
51210 Building Official	90,000	52,974	37,026		90,000
51211 Plan checking	65,000	40,082	24,918		65,000
RESOURCE DEVELOPMENT					
60110 Memberships and Dues					
60120 Travel and Meetings					
OCCUPANCY					
61110 Rents and Leases					
61120 Utilities		630	(630)		-
61140 Building Maintenance		258	(258)		-
CAPITAL OUTLAY					
MISCELLANEOUS					
TOTALS					
	166,100	110,015	56,085	-	166,100

TOWN OF LOOMIS
 MID-YEAR BUDGET REVIEW
 FOR THE YEAR ENDING JUNE 30, 2018

GENERAL FUND
NON DEPARTMENTAL EXPENDITURES

DESCRIPTION	ADOPTED BUDGET 2017-18	PROJECTED 2017-18	BUDGET VS. PROJECTED	ADJUST	AMMENDED BUDGET 2017-18
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	752,038	752,038	-		752,038
Transfers to Park funds					
TOTALS	752,038	752,038	-	-	752,038

TOWN OF LOOMIS
MID-YEAR BUDGET REVIEW
FOR THE YEAR ENDING JUNE 30, 2018

**TRANSPORTATION
SUMMARY**

DESCRIPTION	ADOPTED BUDGET 2017-18	PROJECTED 2017-18	BUDGET VS. PROJECTED	ADJUST	AMMENDED BUDGET 2017-18
STREET FUND REVENUE					
Gas Tax 2106	28,292	29,816	1,524		28,292
Gas Tax 2107	50,247	48,394	(1,853)		50,247
Gas Tax 2107.5	2,000	2,000	-		2,000
Gas Tax 2105	38,896	39,248	352		38,896
Gas Tax 2103 (Formerly Traffic Cong Relief)	26,793	26,978	185		26,793
State General Fund Loan repayment	7,657	7,702	45		7,657
Road Maintenance Rehab account	38,591	38,639	48		38,591
Investment Earnings	1,000	1,932	932		1,000
					-
Total Streets Revenue	193,476	194,709	1,233	-	193,476
TRANSPORTATION FUND REVENUE					
Transportation Allotment - Non Transit	372,486	390,371	17,885		372,486
Transportation - Bike/Ped			-		-
Transportation Allotment - Transit	59,241	19,549	(39,692)		59,241
CMAQ and other grants	1,400,000	1,400,000	-		1,400,000
Investment Earnings	1,000	566	(434)		1,000
Other	451,000	400,000	(51,000)		451,000
					-
Total Transportation Revenue	2,283,727	2,210,486	(73,241)	-	2,283,727
TRANSPORTATION EXPENDITURES					
	3,229,241	3,049,318	179,923	-	3,229,241
OTHER SOURCES/(USES)					
General Fund Transfers	752,038	752,038	-		752,038
Allocation to Maintenance Districts	-				-
Other Reserves					-
					-
Total Other Sources/(Uses)	752,038	752,038	-	-	752,038
EXCESS REVENUES OVER EXPENDITURES					
	-	107,915	107,915	-	-

TOWN OF LOOMIS
 MID-YEAR BUDGET REVIEW
 FOR THE YEAR ENDING JUNE 30, 2018

TRANSPORTATION
EXPENDITURES - DETAIL

DESCRIPTION	ADOPTED		BUDGET		AMMENDED
	BUDGET	PROJECTED	VS.	ADJUST	BUDGET
	2017-18	2017-18	PROJECTED		2017-18
PERSONNEL					
40110 Salaries	175,250	176,451	(1,201)		175,250
40210 Group Insurance	35,100	27,489	7,611		35,100
40220 Retirement	21,050	24,199	(3,149)		21,050
40230 Worker's Compensation	14,250	22,507	(8,257)		14,250
40310 Medicare/Fica	3,980	3,172	808		3,980
40320 Unemployment and Training Tax	950	1,517	(567)		950
SUPPLIES AND EQUIPMENT					
50110 Office Expenses	1,250	-	1,250		1,250
50120 Materials and Supplies	19,150	59,767	(40,617)		19,150
50160 Books and Publications	250	-	250		250
50170 Fuel	6,000	8,828	(2,828)		6,000
50180 Equipment Rental	2,500	1,518	982		2,500
50210 Equipment Maintenance	3,500	8,104	(4,604)		3,500
50230 Signal Manintenance	20,000	15,070	4,930		20,000
61130 Street Light Service	16,000	19,387	(3,387)		16,000
COMMUNICATIONS					
50310 Postage	1,750	-	1,750		1,750
50320 Telephone	950	1,054	(104)		950
CONTRACTED SERVICES					
51610 Transit Service	60,000	55,040	4,960		60,000
RESOURCE DEVELOPMENT					
60110 Memberships and Dues	375	1,899	(1,524)		375
60120 Travel and Meetings	950	1,340	(390)		950
OCCUPANCY					
61110 Rents and Leases	1,050	-	1,050		1,050
61120 Utilities	18,500	25,494	(6,994)		18,500
61120 Corp Yard Maintenance	875	-	875		875
CAPITAL OUTLAY					
70010 Small Equipment	650	555	95		650
70430 Sidewalk Repair	5,000	3,944	1,056		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	2,792,911	2,566,571	226,340		2,792,911
MISCELLANEOUS					
80110 Insurance and Bonds	16,000	19,720	(3,720)		16,000
80210 Fees	500	5,692	(5,192)		500
TOTALS	3,229,241	3,049,318	179,923	-	3,229,241