



Staff Report

May 11, 2010

TO: Honorable Mayor and Town Council
FROM: Roger Carroll, Treasurer/Finance Officer
DATE: May 3, 2011
RE: Preliminary Budget for 2011/12

RECOMMENDED ACTION:

Receive and file.

ISSUE STATEMENT AND DISCUSSION:

The purpose of this staff report is to report to the Town Council the revenues and expenditures for 2010/11 as currently estimated by the Town Finance Director so that Council members have time to review the available resources before the June Council meeting.

Please note: this is a draft document. The majority of time was spent on estimating revenues and expenditures. Some headings and most program descriptions were not updated.

Furthermore, this report addresses ONLY the General Fund and the Transportation Fund which covers most of the Town's financial activity.

ITEMS TO NOTE:

GENERAL FUND

The General Fund covers all expenditures for the day to day operation of the Town, including the Legislature (Town Council and Planning commission), Administration, Planning, Safety (Sheriff and Animal control), Public works, Community services and Economic development.

Projections show that expenditures will exceed revenues by \$42,023.

Assumptions:

- Tax revenues will continue to stagnate

- Building permit activity will remain minimal
- Investment income will continue to drop as maturing investments are replaced with lower yielding investments
- All other revenues will remain stable
- COPS money will not be funded by the State and the Council will choose to eliminate the Traffic Officer position rather than funding it out of the General Fund.

TRANSPORTATION FUND

The TDA fund is made up of revenues from the State that come in the form of Transportation Development Act funds from the Placer County Transportation Planning Agency and Highway Users taxes from the State.

Projections show that expenditures will exceed revenues by \$135,270.

- It is expected that these revenues will be funded similarly to the prior year.
- Expenditures are estimated based on averages from previous years. The \$135,270 deficit can be resolved by limiting planned projects or pursuing grants and other revenue sources.

The Town Finance Director and Town Engineer will resolve this deficit before bringing the proposed budget to Council in June.

POLICY AND/OR FINANCIAL IMPLICATIONS:

None.

**TOWN OF LOOMIS
PROPOSED BUDGET
FOR THE YEAR ENDING JUNE 30, 2012**

**GENERAL FUND
SUMMARY**

DESCRIPTION	PROPOSED BUDGET 2011-12	ADOPTED BUDGET 2010-11	PROJECTED ACTUAL 2010-11	PRIOR YEARS									
				ACTUAL 2009-2010	ACTUAL 2008-09	ACTUAL 2007-08	ACTUAL 2006-07	ACTUAL 2005-06	ACTUAL 2004-05	ACTUAL 2003-04			
REVENUES BY MAJOR CATEGORY													
Property and Sales Taxes	1,647,200	1,512,418	1,673,622	1,603,575	1,927,589	2,064,756	2,191,250	2,240,834	1,948,874	1,636,073			
Franchise Fees	227,800	212,000	217,472	213,394	226,024	230,783	223,918	206,155	223,144	195,407			
Licenses and Permits	155,700	102,600	116,850	134,026	154,600	266,692	234,845	266,429	537,352	249,583			
Revenue from Other Agencies	503,200	518,200	515,727	536,684	557,721	574,192	543,763	444,902	377,007	291,574			
Investment Earnings	143,200	180,000	148,686	243,256	253,432	308,683	229,185	177,771	104,409	75,140			
Miscellaneous	64,200	308,623	111,160	75,331	64,976	21,046	129,133	70,381	193,479	(18,721)			
TOTAL REVENUES	2,741,300	2,833,841	2,783,517	2,806,266	3,184,343	3,466,151	3,552,094	3,406,470	3,384,264	2,429,056			
EXPENDITURES BY DEPARTMENT													
General Government	771,446	747,006	743,188	775,933	834,367	717,304	676,716	689,619	638,625	627,678			
Planning	308,322	305,000	264,354	349,583	366,154	377,481	282,349	288,934	231,907	173,770			
Safety Services	1,319,605	1,340,672	1,310,468	1,320,437	1,335,729	1,341,029	1,173,870	995,662	860,100	779,679			
Public Works	354,000	389,020	355,645	547,060	542,845	560,407	529,854	487,990	491,181	327,994			
Non-Departmental	29,950	45,752	43,044	391,403	278,925	162,783	28,775	51,646	17,852	28,473			
TOTAL EXPENDITURES	2,783,323	2,827,450	2,716,699	3,384,416	3,358,020	3,159,004	2,691,564	2,513,852	2,239,665	1,937,596			
EXCESS REVENUE OVER (UNDER) EXPENDITURES	(42,023)	6,391	66,818	(578,150)	(173,677)	307,147	860,530	892,619	1,144,599	491,460			
BEGINNING FUND BALANCE	5,992,429		5,925,611	5,925,611	6,099,288	5,792,141	4,931,611	4,038,993	2,894,394	2,402,934			
ENDING FUND BALANCE	5,950,406		5,992,429	5,347,461	5,925,611	6,099,288	5,792,141	4,931,611	4,038,993	2,894,394			

33170 Minor Boundary Adjustments	10,100	5,000		4,004	24,232	12,505	31,727	6,495	2,172
33180 Certificate of Compliance	1,600	3,000	3,400		3,100	1,550			
33200 Sign Permits	500	500	372	364	405	1,275	850	568	342
33220 Subdivisions	3,200	-				8,790	17,580	8,790	
33230 Transportation Permits	6,200	3,000	5,872	4,014	6,176	7,355	9,286	9,702	8,978
33990 Misc. Planning Fees	8,400	3,000	6,706	2,537	5,736	6,464	16,832	29,723	56,174
TOTAL LICENSES AND PERMITS	155,700	102,600	116,850	134,026	154,600	266,692	234,845	266,429	537,352
REVENUE FROM OTHER AGENCIES									
36010 Motor Vehicle In-Lieu	25,200	10,000	25,216	19,432	22,550	28,960	43,474	38,626	67,775
36030 Off Highway Vehicle License		200		200				141	216
36060 Homeowner Property Tax Relief	8,400	8,000	8,415	8,415	8,561	8,822	8,761	6,768	8,324
36035 Property tax in Lieu of Vehicle License Fees	459,600	500,000	482,096	508,636	526,611	536,409	491,528	434,840	336,167
39999 State revenue take-a-way	-	-						(35,472)	(35,475)
TOTAL REVENUE FROM OTHER AGENCIES	503,200	518,200	515,727	536,684	557,721	574,192	543,763	444,902	377,007
INVESTMENT EARNINGS									
37010 Portfolio income	143,200	180,000	148,686	243,256	253,432	308,683	229,185	177,771	104,409
36060 Unrealized Gains/(Losses)									
TOTAL INVESTMENT EARNINGS									
OTHER SOURCES OF FUNDS									
35010 Traffic fines	3,000	15,000	20,205	20,875	34,956	13,049	17,349	11,309	16,810
38010 Swim lesson participation fee	4,500	2,500	8,751	9,440	7,670				
39020 Rents	41,700	40,200	40,233	39,262	18,224				
39090 Miscellaneous	15,000	-	41,971	5,755	4,126	7,997	111,784	59,072	176,668
Prior year excess reserves	-	250,923							
TOTAL OTHER SOURCES OF FUNDS	64,200	308,623	111,160	75,331	64,976	21,046	129,133	70,381	193,479
TOTAL GENERAL FUND REVENUE	2,741,300	2,833,841	2,783,517	2,806,266	3,184,343	3,466,151	3,552,094	3,406,470	3,384,264

MISCELLANEOUS

80110 Elections
80130 Codification

-	6,000	6,706					5,299			5,535
1,300	1,000	1,276	1,396	963	1,046		922		2,658	2,888
61,274	68,050	67,615	65,545	73,231	60,775		57,706		59,507	59,304

TOTALS

PROGRAM DESCRIPTION

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

Staffing level: 0.50 full time equivalent employees

PROGRAM OBJECTIVES

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

OCCUPANCY

61110 Rents and Leases
 61120 Utilities
 61140 Building Maintenance

CAPITAL OUTLAY

70110 Office Equipment/Software

MISCELLANEOUS

80110 Insurance/Bonds

TOTALS

-	-	5,788	7,620	7,550	6,921	7,851	6,921
900	1,000	864	775	900	1,027	752	805
400	500	380	315	226	229	229	250
			1,378			1,082	(75)
325	325						
182,484	175,037	175,623	187,168	164,348	158,244	146,512	121,256

PROGRAM DESCRIPTION

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

Staffing level: 1.25 full time equivalent employees

PROGRAM OBJECTIVES

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

RESOURCE DEVELOPMENT

- 60110 Memberships and Dues
- 60120 Travel and Meetings
- 60120 Education Reimbursement Fund

4,700	6,000	3,522	5,589	6,332	8,766	1,819	856	2,570
1,400	500	612	2,986	523	1,177	525	2,369	714
500	500				779	148		115

OCCUPANCY

- 61110 Rents and Leases
- 61120 Utilities
- 61140 Building Maintenance

-	-		12,813	16,869	16,715	15,322	17,382	16,313
3,800	3,500	3,829	5,538	3,654	1,992	2,290	2,433	1,882
1,500	1,000	2,235	2,048	1,151	533	539	732	589

CAPITAL OUTLAY

- 70010 Small Equipment Replacement Fund
- 70010 Office Equipment/Software

500	500				489			
1,600	1,000			2,411	3,173	2,960	6,162	9,218

MISCELLANEOUS

- 80010 LAFCO/Air Pollution Control Board/other
- 80110 Insurance and Bonds
- 80510 Property Tax Administration
- 80520 Bank/other fees

12,200	5,000	10,038	5,459	5,099	4,095	4,140	4,376	
23,400	25,000	24,824	24,248	21,836	20,150	22,707	23,581	27,130
25,000	32,000	24,726	21,497	30,384	25,675	23,475	12,715	10,694
2,500	1,500	4,881	2,784	1,598	262	578	507	1,757

TOTALS

432,488	426,219	395,485	429,761	453,307	406,785	394,187	393,414	369,344
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PROGRAM DESCRIPTION

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

Staffing level: 1.75 full time equivalent employees

PROGRAM OBJECTIVES

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

OCCUPANCY

- 61110 Rents and Leases
- 61120 Utilities
- 61140 Building Maintenance

-	-		8,686	11,435	11,330	10,386	11,783	10,387
1,300	1,400	1,500	1,296	1,163	1,350	1,542	1,129	1,208
600	400	956	570	472	339	343	343	375
CAPITAL OUTLAY								
2,200	1,000	1,276	2,540	1,262	647	8,018	1,356	
MISCELLANEOUS								
							1,286	
308,322	305,000	264,354	349,583	366,154	377,481	282,349	288,934	231,907

CAPITAL OUTLAY

- 70010 Computer Services

MISCELLANEOUS

- 80010 General Plan Update

TOTALS

PROGRAM DESCRIPTION

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

Staffing level: 4.25 full time equivalent employees

PROGRAM OBJECTIVES

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

Del Oro Sober Grad Night	500	500	500	500	500	500	500	500	500	500	500	500	500
Del Oro Band Spectacular	650	650	650	650	650	650	650	500	500	500	500	500	500
Youth committee appreciation dinner	0	0	0	0	0	0	0	0	1,515	0	0	0	0
Loomis Quilt and Fiber Guild Quilt Show	0	0	0	0	0	0	0	300	0	0	0	400	0
Eggplant Festival	500	500	500	500	500	500	500	500	1,002	0	0	339	1,000
Seniors First (Handyman Prog.)	400	1,000	0	0	0	0	0	162	0	0	0	0	0
Military appreciation dance	500	0	0	0	0	0	0	500	0	0	0	0	0
Loomis L.I.F.E. Senior Center	7,000	7,000	7,000	7,000	6,962	6,743	7,500	7,500	7,446	0	0	5,001	3,801
Loomis Grammar School "Mathletes"	0	0	0	0	0	0	0	0	0	0	0	0	0
Del Oro High School facilities and equipment	0	1,102	1,102	1,000	0	0	0	0	550	0	0	3,000	0
Cowboy Poetry (Banners)	500	500	500	500	500	500	500	500	1,000	0	0	175	175
Creek Week	400	1,500	1,500	0	0	0	0	0	500	0	0	500	0
McLaughlin Theatre Co events	0	5,000	7,500	0	0	0	0	0	0	0	0	0	0
Peer Court	0	500	0	0	0	0	0	0	0	0	0	0	0
Jeff Bordelon for Placer Sustain	0	1,000	500	0	0	0	0	0	0	0	0	0	0
Jeff Bordelon for Placer County Action Strategy	0	1,000	0	0	0	0	0	0	0	0	0	0	0
FFA catchment project at Del Oro	0	1,000	1,000	0	0	0	0	0	0	0	0	0	0
Miscellaneous	1,300	0	0	1,462	2,637	2,650	1,326	0	2,650	0	0	500	500
TOTALS	27,350	36,952	40,814	31,595	20,801	22,775	19,293	17,180	6,476				

Del Oro Sober Grad Night
Del Oro Band Spectacular
Youth committee appreciation dinner
Loomis Quilt and Fiber Guild Quilt Show
Eggplant Festival
Seniors First (Handyman Prog.)
Military appreciation dance
Loomis L.I.F.E. Senior Center
Loomis Grammar School "Mathletes"
Del Oro High School facilities and equipment
Cowboy Poetry (Banners)
Creek Week
McLaughlin Theatre Co events
Peer Court
Jeff Bordelon for Placer Sustain
Jeff Bordelon for Placer County Action Strategy
FFA catchment project at Del Oro
Miscellaneous

PROGRAM DESCRIPTION

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

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

PROGRAM DESCRIPTION

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

The current budget includes:

- \$5,000 for working with the Loomis Basin Chamber of Commerce on an advertising campaign to bring people to the businesses in Town
- \$5,000 for signs to be placed at the various entries to the Downtown are directing people to businesses and Town services.
- \$500 to facilitate up to four meetings between the Town, the Chamber of Commerce and Town Business
- \$500 to act as a "placer holder" for | Love Loomis, an inactive online Loomis Business marketing campaign abandond by the Chamber of Commerce.

RESOURCE DEVELOPMENT

60110 Memberships and Dues 300 500 300 225 100 1,022 379 490
 60120 Travel and Meetings 210 2,500 210 998 4,254 4,667 2,418 1,122

OCCUPANCY

61110 Rents and Leases - 1,189 10,135 13,934 8,296 14,071 11,441
 61120 Utilities 1,000 2,829 2,306 581 1,412 7,291
 61120 Park Water 8,000 8,574 7,947 7,177 5,058 6,629
 61130 Park Electricity 300 241 103 17 1,806 108
 61140 Building Maintenance 500 811 584 231 345 377

CAPITAL OUTLAY

70010 Small Equipment 800 1,000 977 6,056 1,356 2,985
 70010 Infrastructure Acquisition/Maintenance - - 130 - - -

MISCELLANEOUS

80220 Flood Control Planning 6,100 6,000 6,000 5,800 6,968 6,000 5,900

TOTALS

354,000 389,020 355,645 547,060 542,845 560,407 529,854 487,990 491,181

PROGRAM DESCRIPTION

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

Staffing level: 6.25 full time equivalent employees

PROGRAM OBJECTIVES

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

**TOWN OF LOOMIS
PROPOSED BUDGET
FOR THE YEAR ENDING JUNE 30, 2012**

**TRANSPORTATION
SUMMARY**

DESCRIPTION	PROPOSED BUDGET 2011-12	ADOPTED BUDGET 2010-11	PROJECTED		ACTUAL 2009-2010	ACTUAL 2008-09	PRIOR YEARS			ACTUAL 2005-06	ACTUAL 2004-05
			ACTUAL 2010-11	2010-11			ACTUAL 2007-08	ACTUAL 2006-07			
STREET FUND REVENUE											
Gas Tax 2106	30,000	30,000	33,215	32,357	31,996	34,745	35,788	35,183	35,700		
Gas Tax 2107	45,000	45,000	48,424	48,565	47,345	51,663	52,576	51,306	51,966		
Gas Tax 2107.5	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000		
Gas Tax 2105	33,000	35,000	35,000	36,439	35,573	38,607	39,331	38,467	39,114		
Gas Tax 2103 (Formerly Traffic Cong Relief)			71,032	43,659	56,154	-	54,663	20,164			
Miscellaneous											
Investment Earnings	5,000	6,000	6,478	15,633	8,044	7,778	14,358	9,277	2,797		
Total Streets Revenue	115,000	118,000	196,149	178,654	181,112	134,793	198,716	156,396	131,578		
TRANSPORTATION FUND REVENUE											
Transportation Allotment - Non Transit	200,000	250,000	198,215	163,639	227,095	305,737	409,744	353,324	306,594		
Transportation Allotment - Transit	90,000	20,000	90,748	79,288	52,052	35,766	41,411	1,376	46,252		
Exchange Funds			-				2,714				
Investment Earnings	2,000	4,000	2,817	8,079	3,339	8,306	1,611	1,753	2,695		
Unrealized Gains/(Losses)											
Other	20,000	20,000	65,825	705,066	162,441	439,306		97,600	(15,550)		
Total Transportation Revenue	312,000	294,000	357,605	956,072	444,927	789,114	455,480	454,053	339,991		
TRANSPORTATION EXPENDITURES											
	562,270	910,988	766,937	1,165,024	696,952	1,338,384	654,227	559,464	900,948		
OTHER SOURCES/(USES)											
Fund Transfers			92,978			420,724			300,000		
Allocation to Maintenance Districts											
Other Reserves											
Total Other Sources/(Uses)			92,978			420,724			300,000		
EXCESS REVENUES OVER EXPENDITURES											
	(135,270)	(498,988)	(120,205)	(30,299)	(70,913)	6,247	(31)	50,985	(129,379)		
BEGINNING FUND BALANCE	0		120,205	150,504	221,417	215,170	215,201	164,216	293,595		
ENDING FUND BALANCE	(135,270)		0	120,205	150,504	221,417	215,170	215,201	164,216		

RESOURCE DEVELOPMENT

60110 Memberships and Dues
60120 Travel and Meetings

OCCUPANCY

61110 Rents and Leases
61120 Utilities
61120 Corp Yard Maintenance

CAPITAL OUTLAY

70010 Small Equipment
70120 Equipment
70210 Vehicles
70430 Sidewalk Repair
70430 Road Striping
70430 Street Signs repair and replace
70430 Storm Drain Repair/Replace
70430 ADA Issue Resolution
70430 Contribution to Capital Improvement Program

MISCELLANEOUS

80110 Insurance and Bonds
80210 Landfill fees
89110 Fund Transfers

TOTALS

500	500	956	693	539	530	491	541	564
-	1,500	-	398	334		1,010	1,103	3,208
		-						
		-						
		-						
500	750	119			144	883	597	1,078
24,000	24,000	27,708	26,684	27,511	23,515	20,498	20,027	17,771
250	250	-			90			-
		-						
		-						
		-						
500	5,000	535						-
		-		92,255				-
-	-	-	84,914			59,866		-
-	2,500	-						-
-	5,000	-						-
500	500	-						-
-	35,000	-						-
-	25,000	-						-
200,000	477,220	402,970	339,962	302,810	1,117,277	372,124	392,645	670,610
35,000	35,000	38,904	39,192	34,378	32,752	37,130	29,426	36,362
1,000	1,000		1,056	920	1,138	1,400	643	620
562,270	910,988	766,937	1,165,024	696,952	1,338,384	654,227	559,464	900,948