



## Staff Report

June 13, 2017

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**TO:** Honorable Mayor and Town Council  
**FROM:** Roger Carroll, Treasurer/Finance Officer  
**DATE:** June 7, 2017  
**RE:** Operating Budget for the 2017/18 Fiscal Year

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### RECOMMENDED ACTION:

Discuss the Proposed Budget, amend it if necessary, and adopt the 2017/18 budget, the 2017/18 Gann limit, and the 2017/18 Authorized Positions by resolution.

### ISSUE STATEMENT AND DISCUSSION:

Attached to this staff report is the proposed 2017/18 Operating budget for the Town. Although this budget is presented as "balanced," it uses designated General Fund reserves for specific projects as adopted in the Capital Improvement Plan.

As presented, the General Fund budget shows revenues exceeding expenditures by \$133,800.

### REVENUES AND EXPENDITURES:

Economists are currently split on whether we are still in "recovery" or "impending recession." Regardless, years of frugality and wise choices by the Town Council and staff have created and maintained exceptional reserves for the Town. Although some reserves have been used over the past few years, the balances remain higher (by percentage) than almost all cities and towns in California.

Revenues are conservatively estimated. Where outside estimates were available, they were used in the budget; otherwise, trends adjusted for expected future differences were used.

Property tax revenues are expected to hold their own this year. The County assessor believes the majority of residential, commercial and industrial property revaluations have taken place, so the only valuation increases will be through property sales.

After last year's winding up of the "Triple Flip" sales tax/property tax swap, this year's budget for Sales tax is much simpler and we are budgeting a conservative \$1.2 million. In addition to this, we will begin receiving the quarter cent transaction and use tax which will be used to fund the library and other town projects. The first advance from the State

is to occur in June, 2017. After the first six months, we will have a better idea of how it will flow. We are budgeting \$300,000, but may need to adjust that at mid-year.

Building activity in 2016-2017 was good, but slower than the previous year. Currently, we have fewer permits in process than we did in June of last year, so the 2017-2018 budget is projected for slightly reduced activity levels.

All other revenues are expected to remain about the same.

Expenditures are being estimated at "bare bones" amounts. The amounts by line item are realistically low.

The Sheriff's contracts, Transit contract, Animal Control contract and the Solid Waste Contract all include cost of living increases.

The State Budget currently includes the \$100,000 funding for the Supplemental Law Enforcement Fund (COPS). As reported in the past, this funding is applied toward the Town's Traffic Control Officer, which costs the taxpayers \$199,000. The officer generates approximately \$7,000 in traffic fine revenue, so the net cost to the general fund is about \$92,000.

This budget includes two part-time public works employees, funded out of the General Fund, to be hired to assist our existing crew in clearing the heavy workload that increases during the summer season. These part-time positions are considered temporary and will not include health or retirement benefits.

**Attachments:**

Resolution Adopting the Annual Operating Budget for 2017/18

Resolution Setting Forth Position Allocations for 2017/18

Resolution Certifying Compliance with the 2016/17 Appropriation Limit and Establishing the Appropriation Limit for the 2017/18 Fiscal Year

# TOWN OF LOOMIS

RESOLUTION NO. 17-\_\_\_\_\_

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF LOOMIS  
ADOPTING THE ANNUAL OPERATING BUDGET  
FOR FISCAL YEAR 2017-2018

WHEREAS, the proposed budget for the Town of Loomis is entitled "Annual Operating Budget, 2017-2018", a copy of which is on file in town hall for public review; and

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

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

WHEREAS, this resolution is required for the orderly operation and maintenance of municipal activities and the usual and current expenses of the town during the 2017-2018 fiscal year beginning July 1, 2017 and ending June 30, 2018;

NOW, THEREFORE, IT IS HEREBY RESOLVED that the Town Council of the Town of Loomis does hereby adopt the budget for the fiscal year 2017-2018.

PASSED AND ADOPTED this 13<sup>th</sup> day of June, 2017 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
Town Clerk

**TOWN OF LOOMIS  
SCHEDULE OF EXPENDITURES BY FUND  
FOR THE YEAR ENDING JUNE 30, 2018**

	PROPOSED EXPENDITURES 2017-18	PROJECTED EXPENDITURES 2018-17	ACTUAL EXPENDITURES 2015-16	ACTUAL EXPENDITURES 2014-15	ACTUAL EXPENDITURES 2013-14	ACTUAL EXPENDITURES 2012-13	ACTUAL EXPENDITURES 2011-12	ACTUAL EXPENDITURES 2010-11
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GENERAL FUND	4,498,538	3,624,811	2,973,630	4,102,230	2,828,839	3,177,440	2,616,726	2,712,665
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**SPECIAL REVENUE FUNDS**

SUPPLEMENTAL LAW ENFORCEMENT	199,863	188,894	100,000	100,000	164,100	178,805	170,267	100,000
TRANSPORTATION	3,229,241	1,051,407	582,401	1,932,666	846,348	465,085	874,776	1,007,415
LOW INCOME DENSITY	1,500	11,632	-	-	-	5,450	-	-
TREE REMOVAL	1,500	-	-	805	2,408	3,250	3,899	2,938
AB 939	22,214	22,814	41,393	15,600	14,097	18,701	7,970	7,883
RECYCLING	9,000	5,434	3,363	-	16,861	4,125	-	-

**MAINTENANCE DISTRICTS**

HUNTERS CROSSING	4,027	759	828	765	744	753	745	765
LOOMIS MAINTENANCE DIST #1	5	5	5	5	5	5	5	5
LOOMIS MAINTENANCE DIST #2	10	10	10	10	10	10	10	10
HEATHER HEIGHTS	2,819	88	86	84	82	82	82	82
SUNRISE LOOMIS	1,894	67	66	64	63	63	63	63
LIVE OAK	2,664	96	94	92	226,920	3,130	690	90
LOOMIS ACRES	1,403	50	50	49	50	50	50	50
HUNTERS CROSSING II	1,106	324	333	285	256	251	301	309
KING ROAD VILLAGE	3,431	2,953	2,820	2,573	3,705	3,231	2,277	2,641
SAUNDERS AVENUE	10	10	10	9	10	54	54	53
RACHEL ESTATES	3,958	734	670	1,214	2,492	2,786	21,759	2,245
NO NAME LANE	-	-	-	-	-	-	-	-
SHERWOOD ESTATES	2,515	66	65	64	1,164	62	62	62
HERITAGE PARK ESTATES #1	6,435	172	168	165	691	161	161	161
HUNTER OAKS	13,802	10,185	8,409	10,017	12,188	6,883	7,442	6,288
SIERRA DE MONTSERAT	17,459	3,100	2,118	1,933	1,868	1,831	1,847	1,876

CAPITAL PROJECTS

DRAINAGE	1,500	-	-	-	-	-	-	-	-	-
ROAD CIRCULATION	1,500	-	-	-	-	-	-	-	-	-
INTERCHANGE	1,500	-	-	-	-	-	-	-	-	-
COMMUNITY FACILITIES	1,500	-	-	-	5,815	300	-	-	-	10,767
PARK ACQUISITION	1,500	-	-	-	-	-	-	-	-	-
PASSIVE PARKS/OPEN SPACE	1,500	-	-	-	-	-	-	-	-	476
PARK DEVELOPMENT	1,500	-	-	-	7,361	195,390	-	-	-	20,000
	8,033,894	4,923,611	3,716,518	6,175,992	4,128,715	4,067,899	3,709,186	3,876,846		

# TOWN OF LOOMIS

RESOLUTION NO. 17-\_\_\_\_\_

## A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF LOOMIS SETTING FORTH POSITION ALLOCATIONS FOR THE FISCAL YEAR 2017-2018

WHEREAS, the Council of the Town of Loomis has, through the adoption of the 2017-2018 Annual Budget, allocated positions in the various Town operating departments;

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

PASSED AND ADOPTED this 13<sup>th</sup> day of June, 2017 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
Town Clerk

**TOWN OF LOOMIS  
AUTHORIZED STAFFING LEVEL/MONTHLY PAY RANGES  
FOR THE YEAR ENDING JUNE 30, 2018**

POSITION	RANGE	STEP 1		STEP 2		STEP 3		STEP 4		STEP 5		16/17		15/16		14/15	
		-		-		-		-		-		Positions		Positions		Positions	
		Authorized	Filled	Authorized	Filled	Authorized	Filled	Authorized	Filled	Authorized	Filled	Authorized	Filled	Authorized	Filled	Authorized	Filled

**Elected Positions**

Town Council	N/A	-	-	-	-	-	-	-	-	372	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Town Clerk	N/A	-	-	-	-	-	-	-	-	50	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Treasurer	N/A	-	-	-	-	-	-	-	-	50	1.00	1.00	1.00	1.00	1.00	1.00	1.00

**Exempt Personnel**

Town Manager	N/A	-	-	-	-	-	-	-	-	14,500	1.00	1.00	1.00	1.00	1.00	1.00	1.00
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**Town Clerk/ Admin.**

Services Officer	33b	5,546	5,823	6,114	6,420	6,741	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
PW Dir./Engineer	56	8,910	9,355	9,823	10,314	10,830	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Finance Director	50	8,367	8,785	9,225	9,686	10,170	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Planning Director	51	8,014	8,415	8,835	9,277	9,741	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00

**Non Exempt Personnel**

Associate Planner	30	4,845	5,087	5,341	5,608	5,889	1.00	0.60	1.00	-	1.00	-	1.00	-	1.00	-	-
Planning Assistant	22	4,194	4,404	4,624	4,855	5,098	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Office Technician	15	3,331	3,498	3,673	3,856	4,049	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	-
Public Works Operations Ast	26b	4,701	4,936	5,183	5,442	5,714	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	-
Operations Manager	30	4,845	5,087	5,341	5,608	5,889	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Lead Worker	24	4,416	4,013	4,214	4,424	4,646	-	-	-	-	-	-	-	-	-	-	-
Equipment Operator	18	3,692	3,877	4,070	4,274	4,488	3.00	2.00	3.00	2.00	3.00	2.00	3.00	2.00	3.00	2.00	2.00

**Contract Positions**

Building Official	**	-	-	-	-	-	-	-	-	-	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Planner	**	-	-	-	-	-	-	-	-	-	0.25	0.25	0.25	0.25	0.25	0.25	0.25

**Total Personnel**

		20.25	15.85	20.50	15.50	20.50	15.50	20.50	15.50	20.50	15.50	20.50	15.50	20.50	15.50	20.50	15.50
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\*\* The Building Official and the Planner are with outside firms and are paid by negotiated contracts.





# TOWN OF LOOMIS

RESOLUTION NO. 17 \_\_\_\_\_

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF LOOMIS  
CERTIFYING COMPLIANCE WITH THE 2016-2017 APPROPRIATION  
LIMITATION AND ESTABLISHING THE APPROPRIATION  
LIMITATION FOR THE 2017-2018 FISCAL YEAR

WHEREAS, the Council of the Town of Loomis hereby certifies that the estimated actual appropriations for the fiscal year 2016-2017 will fall within the appropriation limitation for the 2016-2017 fiscal year; and

WHEREAS, the Council of the Town of Loomis must establish the appropriation limitation for the fiscal year 2017-2018, as calculated in attachment A;

NOW, THEREFORE, IT IS HEREBY RESOLVED by the Town Council of the Town of Loomis, that the 2016-2017 fiscal year expenditures fall within the established limitations and the limitations for the 2017-2018 fiscal year are hereby established at \$7,363,544.

PASSED AND ADOPTED this 13<sup>th</sup> day of June, 2017 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
Town Clerk

**TOWN OF LOOMIS  
GANN APPROPRIATIONS LIMIT FACTORS AND CALCULATION  
FOR THE YEAR ENDING JUNE 30, 2018**

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2021-23
Population Growth	1.01%	1.01%	1.01%	0.96%	0.98%	0.99%	1.00%	1.01%	1.02%	1.03%
Personal Income	5.12%	-0.23%	3.82%	5.37%	3.69%	3.55%	3.24%	3.93%	3.96%	3.68%
Population times Personal Income	1.0618%	1.0078%	1.0487%	1.0638%	1.0470%	1.0458%	1.0427%	1.0498%	1.0501%	1.0474%
Appropriations Limit	6,255,212	6,304,150	6,610,916	7,032,795	7,363,544	7,700,479	8,029,261	8,429,204	8,851,907	9,271,488
Appropriations Subject to Limit	1,857,984	2,083,814	2,019,360	2,075,000	2,665,000	2,731,625	2,799,916	2,869,914	2,941,661	3,015,203
% of Appropriations Capacity Used	29.70%	33.05%	30.55%	29.50%	36.19%	35.47%	34.87%	34.05%	33.23%	32.52%

Notes: Actual factors supplied by State Department of Finance through 2017/18.