



February 14, 2017

TO: Honorable Mayor and Town Council
FROM: Roger Carroll, Treasurer/Finance Officer
DATE: February 2, 2017
RE: Mid-Year Budget Review

RECOMMENDED ACTION:

Receive and file.

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.

Staff is recommending no changes to the existing budget.

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 \$400,000. Revenues are currently higher than projected and the expenditures are lower than expected. Here are some highlights:

Property and Sales taxes: Property tax revenues are projected to be about \$30,000 better than the original estimate. This is probably due to the Loomis area property resales are higher than the State average.

Sales taxes will likely exceed the amount budgeted by over \$150,000. Since the "Triple Flip" wound down last year and is now gone, two previous revenue sources (sales taxes and property tax in lieu of sales tax) have been combined into the single sales tax line. Because the property tax in lieu of sales tax had a rather involved calculation, estimating the combined amount for this year was just a conservative guess. For an explanation of the "Triple Flip," please see the Adopted Budget.

Property transfer taxes to date are well ahead of expected. This tells us that property sales and assessed values continue to increase over the prior year.

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

Licenses and Permits (revenue): The only possible missed estimate in this section is plan checks. Fortunately, whether right or wrong, plan check revenue is equal to plan check expense as we simply flow the cost through to the builder, so there is a net zero effect on the bottom line.

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 \$92,000 more than originally budgeted.

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

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

Expenditures: all departments are operating within their budgets, with the exception of the Community Services cost center. With the quarter cent transaction and use tax passed but not likely to produce cash flow until the Fall, we expect the Friends of the Loomis Library will have additional costs that need to be paid. It is up to the Town Council to decide what form any additional funds to the Friends of the Library will take; as either bridge funding or a bridge loan.

In the Planning Department budget, you will note that Salaries and wages are projected to be over budget by \$41,500 and Consulting will be under budget by \$99,000. This is because part way into the year, administration decided it would be more efficient to hire a planner as an employee, rather than pay an outside agency. Since this is within the same departmental budget with a "net-positive" effect, no changes are being recommended.

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 capita share of the State's population. Our budget is based on estimates made by staff at the League of California Cities. The League's calculations are usually quite accurate, but due to errors in information provided by the State to the League, our budget numbers were high. In total, we should receive about \$15,000 less than the original estimate. These Gas Tax revenues are available for use on all transportation related costs from staff salaries to fill pot holes to contracts for construction projects.

Transportations allotments. These are also taxes collected by the State, but given to transportation planning agencies, rather than directly to the cities. Our allocation comes through the Placer County Transportation Planning Agency (PCTPA) which is given to us based on a per capita share of the County population. This allocation is seldom available before August, so the budget is based on prior year allocations, trended into the future. Fortunately, the amount is trending higher and we will receive above the estimate by about \$50,000. These funds are broken into two specific uses: first they must be used to meet the realistic transportation needs of the Town. The Town contracts for daily bus and dial-a-ride service with Placer County. After paying for that, the Town can use the remainder of the allotment for the same purposes as the Gas Taxes.

Expenditures:

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

POLICY AND FISCAL IMPACT

There is no fiscal impact.

Attachments

**TOWN OF LOOMIS
MID-YEAR BUDGET REVIEW
FOR THE YEAR ENDING JUNE 30, 2017**

**GENERAL FUND
SUMMARY**

DESCRIPTION	ADOPTED			BUDGET
	BUDGET	As of	Project	VS.
	2016-17	12/31/2016	12/31/2017	PROJECTED
REVENUES BY MAJOR CATEGORY				
Property and Sales Taxes	2,075,000	1,264,252	2,278,271	203,271
Franchise Fees	257,000	74,887	258,443	1,443
Licenses and Permits	238,000	119,425	197,807	(40,193)
Revenue from Other Agencies	528,500	313,372	623,910	95,410
Investment Earnings	85,000	(40,322)	12,247	(72,753)
Miscellaneous	590,152	221,292	565,632	(24,520)
TOTAL REVENUES	3,773,652	1,952,905	3,936,311	162,659
EXPENDITURES BY DEPARTMENT				
General Government	817,275	429,356	742,752	74,523
Planning	233,900	103,940	173,914	59,986
Safety Services	1,503,955	745,623	1,492,795	11,160
Public Works	640,340	279,983	539,499	100,841
Non-Departmental	545,850	262,459	546,546	(696)
TOTAL EXPENDITURES	3,741,320	1,821,360	3,495,506	245,814
EXCESS REVENUE OVER (UNDER) EXPENDITURES	32,332	131,545	440,805	408,473

**TOWN OF LOOMIS
MID-YEAR BUDGET REVIEW
FOR THE YEAR ENDING JUNE 30, 2017**

**GENERAL FUND
REVENUE DETAIL**

DESCRIPTION	ADOPTED BUDGET 2016-17	As of 12/31/2016	Projected 12/31/2017	BUDGET VS. PROJECTED
PROPERTY AND SALES TAXES				
30010 Property Taxes - Secured	990,000	558,181	1,014,874	24,874
30020 Property Taxes - Unsecured	20,000	25,157	25,157	5,157
30025 Property Taxes - Supplemental	15,000	9,564	15,427	427
30035 Property Tax in lieu of Sales Taxes	-			
30030 Sales and Use Taxes	1,000,000	638,311	1,160,565	160,565
30040 Real Property Transfer Tax	40,000	29,762	53,147	13,147
30050 Transient Occupancy Tax	10,000	3,277	9,102	(898)
TOTAL TAXES	2,075,000	1,264,252	2,278,271	203,271
FRANCHISES				
32010 PG&E Electric	77,000		77,000	-
32020 PG&E Gas	13,000		13,000	-
32030 Cable Television	37,000	9,335	37,340	340
32040 Refuse Disposal	130,000	65,552	131,103	1,103
TOTAL FRANCHISES	257,000	74,887	258,443	1,443
LICENSES AND PERMITS				
33010 Business Licenses	15,000	12,951	15,051	51
33012 Business License Application fee	10,000	4,371	8,371	(1,629)
33020 Grading Permits	25,000	7,526	15,051	(9,949)
33030 Encroachment Permits	4,000	1,417	4,417	417
33040 Building Permits	60,000	37,420	65,485	5,485
33050 Plan Checks	65,000	18,435	32,261	(32,739)
33060 Electrical	10,000	5,239	9,168	(832)
33070 Plumbing	10,000	4,770	8,348	(1,653)
33080 Mechanical	10,000	4,647	8,132	(1,868)
33090 Energy	5,000	1,713	2,998	(2,002)
33110 Gen. Plan Amendments/Rezoning	-	493	493	493
33130 Conditional Use Permits	4,000	4,204	4,204	204
33140 Design Reviews	5,000	4,508	4,508	(492)
33160 Variance Fees	1,500	735	1,470	(30)
33170 Minor Boundary Adjustments	4,000	4,142	4,142	142
33200 Sign Permits	500			(500)
33220 Subdivisions	-			-
33230 Transportation Permits	4,000	1,194	2,388	(1,612)
33990 Misc. Planning Fees	5,000	5,660	11,320	6,320
TOTAL LICENSES AND PERMITS	238,000	119,425	197,807	(40,193)
REVENUE FROM OTHER AGENCIES				
36010 Motor Vehicle In-Lieu	-	2,998	2,998	2,998
36030 Off Highway Vehicle License				-
36060 Homeowner Property Tax Relief	8,500	4,168	8,500	-
36035 Property tax in Lieu of Vehicle License Fees	520,000	306,206	612,412	92,412
TOTAL REVENUE FROM OTHER AGENCIES	528,500	313,372	623,910	95,410
INVESTMENT EARNINGS				
37010 Portfolio Income	85,000	37,087	74,174	(10,826)
37020 Unrealized Gains/(Losses)		(77,409)	(61,927)	(61,927)
OTHER SOURCES OF FUNDS				
35010 Traffic fines	7,000	1,196	2,392	(4,608)
39020 Rents	28,152	18,243	31,274	3,122
39090 Miscellaneous	25,000	983	1,966	(23,034)
Dedicated General Fund reserves	530,000	200,870	530,000	-
TOTAL OTHER SOURCES OF FUNDS	590,152	221,292	565,632	(24,520)
TOTAL GENERAL FUND REVENUE	3,773,652	1,952,905	3,936,311	162,659

**TOWN OF LOOMIS
MID-YEAR BUDGET REVIEW
FOR THE YEAR ENDING JUNE 30, 2017**

**GENERAL FUND
EXPENDITURE SUMMARIES**

DESCRIPTION	ADOPTED			BUDGET
	BUDGET	As of	Projected	VS.
	2016-17	12/31/2016	12/31/2017	PROJECTED
EXPENDITURES BY FUNCTION				
Personnel	1,036,690	547,237	1,025,552	11,138
Supplies	41,800	19,212	38,208	3,592
Communications	13,500	6,289	12,578	922
Contracted Services	1,969,930	916,895	1,780,025	189,905
Resource Development	46,500	18,529	37,693	8,807
Occupancy	33,700	16,044	30,648	3,052
Capital Outlay	64,300	36,213	38,955	25,345
Miscellaneous	534,900	260,941	531,847	3,053
TOTAL	3,741,320	1,821,360	3,495,506	245,814
EXPENDITURES BY DEPARTMENT/COST CENTER				
Town Council	53,200	26,282	50,415	2,785
Town Clerk	80,900	42,968	78,729	2,171
Finance/Treasury	216,675	124,801	212,084	4,591
Administration	466,500	235,304	401,525	64,975
Planning	233,900	103,940	173,914	59,986
Community Services	23,000	26,161	48,368	(25,368)
Economic Development	67,850	35,428	43,178	24,672
Safety Services	1,503,955	745,623	1,492,795	11,160
Public Works	640,340	279,983	539,499	100,841
Non Departmental	455,000	200,870	455,000	-
TOTAL	3,741,320	1,821,360	3,495,506	245,814

**TOWN OF LOOMIS
MID-YEAR BUDGET REVIEW
FOR THE YEAR ENDING JUNE 30, 2017**

**GENERAL FUND
DEPARTMENT 0100
TOWN COUNCIL**

DESCRIPTION	ADOPTED			BUDGET
	BUDGET	As of	Projected	VS.
	2016-17	12/31/2016	12/31/2017	PROJECTED
PERSONNEL				
40110 Salaries	23,000	12,377	22,985	15
40310 Medicare	1,800	599	1,112	688
SUPPLIES AND EQUIPMENT				
50110 Office Expenses	4,500	2,104	4,208	292
50150 Legal Noticing	5,000	2,093	4,187	813
50210 Copy Machine	1,800	548	1,095	705
COMMUNICATIONS				
CONTRACTED SERVICES				
51210 Council Projects				
51210 Attorney - Special Projects Recruitment	5,000		5,000	-
	-			
	-			
	-			
	-			
	-			
RESOURCE DEVELOPMENT				
60110 Memberships and Dues	4,400	4,127	4,127	273
60120 Travel and Meetings	7,500	4,434	7,500	-
OCCUPANCY				
61110 Rents and Leases	-			
CAPITAL OUTLAY				
MISCELLANEOUS				
80110 Miscellaneous	200		200	-
TOTALS				
	53,200	26,282	50,415	2,785

**TOWN OF LOOMIS
MID-YEAR BUDGET REVIEW
FOR THE YEAR ENDING JUNE 30, 2017**

**GENERAL FUND
DEPARTMENT 0200
TOWN CLERK**

DESCRIPTION	ADOPTED			BUDGET
	BUDGET	As of	Projected	VS.
	2016-17	12/31/2016	12/31/2017	PROJECTED
PERSONNEL				
40110 Salaries	44,000	26,323	44,885	(885)
40210 Group Insurance	10,000	5,712	9,793	207
40220 Retirement	8,000	4,867	7,393	607
40230 Worker's Compensation	4,200	883	3,533	667
40310 Medicare	1,000	373	693	307
40320 Unemployment and Training Tax	500	147	272	228
SUPPLIES AND EQUIPMENT				
50110 Office Expenses	500	484	484	16
50160 Books and Publications	-			-
RESOURCE DEVELOPMENT				
60110 Memberships and Dues	200	180	180	20
60120 Travel and Meetings	2,500	1,587	2,500	-
OCCUPANCY				
61110 Rents and Leases	-			
61120 Utilities	700	394	787	(87)
61140 Building Maintenance	800	190	379	421
CAPITAL OUTLAY				
70110 Office Equipment/Software	500	694	694	(194)
MISCELLANEOUS				
80110 Elections	6,000		6,000	-
80130 Codification	2,000	1,134	1,134	866
TOTALS				
	80,900	42,968	78,729	2,171

**TOWN OF LOOMIS
MID-YEAR BUDGET REVIEW
FOR THE YEAR ENDING JUNE 30, 2017**

**GENERAL FUND
DEPARTMENT 0300
FINANCE/TREASURER**

DESCRIPTION	ADOPTED			BUDGET
	BUDGET	As of	Projected	VS.
	2016-17	12/31/2016	12/31/2017	PROJECTED
PERSONNEL				
40110 Salaries and wages	126,000	66,669	123,814	2,186
40210 Group Insurance	25,000	15,605	26,751	(1,751)
40220 Retirement	20,000	13,064	19,598	402
40230 Worker's Compensation	12,000	2,473	9,893	2,107
40310 Medicare	1,800	914	1,698	102
40320 Unemployment and Training Tax	500	410	762	(262)
SUPPLIES AND EQUIPMENT				
50110 Office Expenses	900	116	500	400
50210 Copy Machine	300	91	182	118
COMMUNICATIONS				
CONTRACTED SERVICES				
51210 Custodial services	3,500	1,750	3,500	-
51210 Computer Services	3,000	2,894	2,894	106
51210 Auditors	18,875	18,250	18,250	625
RESOURCE DEVELOPMENT				
60110 Memberships and Dues	900	265	750	150
60120 Travel and Meetings	1,000	550	1,000	-
60120 Travel and Meetings - Risk Management	1,000	1,006	1,006	(6)
OCCUPANCY				
61110 Rents and Leases	-			
61120 Utilities	900	501	1,002	(102)
61140 Building Maintenance	1,000	242	483	517
CAPITAL OUTLAY				
70110 Office Equipment/Software	-			
MISCELLANEOUS				
80110 Insurance/Bonds				
TOTALS	216,675	124,801	212,084	4,591

**TOWN OF LOOMIS
MID-YEAR BUDGET REVIEW
FOR THE YEAR ENDING JUNE 30, 2017**

**GENERAL FUND
DEPARTMENT 0500
ADMINISTRATION**

DESCRIPTION	ADOPTED			BUDGET
	BUDGET	As of	Projected	VS.
	2016-17	12/31/2016	12/31/2017	PROJECTED
PERSONNEL				
40110 Salaries and wages	200,000	87,472	162,448	37,552
40210 Group Insurance	25,000	28,496	48,851	(23,851)
40220 Retirement	30,000	15,880	21,810	8,190
40230 Worker's Compensation	19,000	4,063	16,253	2,747
40310 Medicare	3,000	3,413	6,338	(3,338)
40320 Unemployment and Training Tax	1,500	645	1,198	302
40410 Car Allowance	3,600	900	900	2,700
SUPPLIES AND EQUIPMENT				
50110 Office Expenses	10,000	6,545	13,091	(3,091)
50160 Books and Publications	800		-	800
50210 Copy Machine	2,500	554	1,108	1,392
COMMUNICATIONS				
50310 Postage	1,000	420	840	160
50320 Telephone	5,100	2,386	4,771	329
50330 Internet Access	2,000	1,447	2,893	(893)
CONTRACTED SERVICES				
51210 Attorney	45,000	14,647	29,294	15,706
51210 Attorney - Special Projects				
51210 Outside services/computer services	35,000	7,424	14,849	20,151
RESOURCE DEVELOPMENT				
60110 Memberships and Dues	3,000	1,180	2,360	640
60120 Travel and Meetings	4,000	261	1,000	3,000
60120 Education Reimbursement Fund				
OCCUPANCY				
61110 Rents and Leases	-			
61120 Utilities	8,000	3,278	6,556	1,444
61140 Building Maintenance	4,000	2,227	4,453	(453)
CAPITAL OUTLAY				
70010 Small Equipment Replacement Fund	500		-	500
70010 Office Equipment/Software	2,500		2,500	-
MISCELLANEOUS				
80010 LAFCO/Air Pollution Control Board/other	9,000	4,287	8,574	426
80110 Insurance and Bonds	26,000	25,426	25,426	574
80510 Property Tax Administration	22,000	21,120	21,120	880
80520 Bank/other fees	4,000	3,234	4,893	(893)
TOTALS	466,500	235,304	401,525	64,975

**TOWN OF LOOMIS
MID-YEAR BUDGET REVIEW
FOR THE YEAR ENDING JUNE 30, 2017**

**GENERAL FUND
DEPARTMENT 0700
PLANNING**

DESCRIPTION	ADOPTED			BUDGET
	BUDGET	As of	Projected	VS.
	2016-17	12/31/2016	12/31/2017	PROJECTED
PERSONNEL				
40110 Salaries and wages	38,000	38,483	79,542	(41,542)
40210 Group Insurance	9,000	3,895	6,678	2,322
40220 Retirement	4,000	4,898	7,724	(3,724)
40230 Worker's Compensation	3,300	707	2,827	473
40310 Medicare	1,100	933	1,733	(633)
40320 Unemployment and Training Tax	500	117	218	282
SUPPLIES AND EQUIPMENT				
50110 Office Expenses	5,000	1,335	2,671	2,329
50150 Legal Publication	4,500	2,028	4,056	444
50160 Books and Publications	500		-	500
50210 Equipment Maintenance	1,500	548	1,095	405
COMMUNICATIONS				
50310 Postage	1,500	979	1,957	(457)
50320 Telephone	-	75	151	(151)
CONTRACTED SERVICES				
51210 Consulting	160,000	48,827	61,034	98,966
RESOURCE DEVELOPMENT				
60110 Memberships and Dues	-			
60120 Travel and Meetings	2,000		2,000	-
OCCUPANCY				
61110 Rents and Leases	-			
61120 Utilities	1,500	752	1,504	(4)
61140 Building Maintenance	1,500	362	725	775
CAPITAL OUTLAY				
70010 Computer Services	-			
MISCELLANEOUS				
80010 General Plan Update	-			
TOTALS	233,900	103,940	173,914	59,986

TOWN OF LOOMIS
 MID-YEAR BUDGET REVIEW
 FOR THE YEAR ENDING JUNE 30, 2017

GENERAL FUND
 COST CENTER: 0900
 COMMUNITY SERVICES

DESCRIPTION	ADOPTED			BUDGET
	BUDGET	As of	Projected	VS.
	2016-17	12/31/2016	12/31/2017	PROJECTED
PERSONNEL				
SUPPLIES AND EQUIPMENT				
50120 Supplies - community projects	2,000	355	710	1,290
50160 Maintenance	-			
50120 Town banners	-			
COMMUNICATIONS				
	-			
CONTRACTED SERVICES				
51210 Library costs	-	15,158	24,315	(24,315)
51210 Summer Concerts/Depot events	3,000	3,350	3,350	(350)
51210 Depot Maintenance	-	1,700	3,400	(3,400)
Depot Utilities	-	796	1,592	(1,592)
MISCELLANEOUS				
Community involvement Mini-grants	18,000	4,803	15,000	3,000
TOTALS	23,000	26,161	48,368	(25,368)

**TOWN OF LOOMIS
MID-YEAR BUDGET REVIEW
FOR THE YEAR ENDING JUNE 30, 2017**

**GENERAL FUND
COST CENTER: 1000
Economic Development**

DESCRIPTION	ADOPTED			BUDGET
	BUDGET	As of	Projected	VS.
	2016-17	12/31/2016	12/31/2017	PROJECTED
PERSONNEL				
SUPPLIES AND EQUIPMENT				
50120 Supplies				
50160 Books and Publications				
COMMUNICATIONS				
CONTRACTED SERVICES				
51210 Chamber of Commerce/Town Business Projects	-			
Placer County Welcome Guide	2,600		2,600	-
Town Signs	5,000		5,000	-
RESOURCE DEVELOPMENT				
60110 Dues and memberships	250			250
60120 Travel and meetings				
OCCUPANCY				
CAPITAL OUTLAY				
Freeway overpass art	60,000	35,428	35,578	24,422
Directional Sign program				
Blue Anchor Stage project				
MISCELLANEOUS				
TOTALS	67,850	35,428	43,178	24,672

TOWN OF LOOMIS
 MID-YEAR BUDGET REVIEW
 FOR THE YEAR ENDING JUNE 30, 2017

GENERAL FUND
 DEPARTMENT 1500
 SAFETY SERVICES

DESCRIPTION	ADOPTED			BUDGET
	BUDGET	As of	Projected	VS.
	2016-17	12/31/2016	12/31/2017	PROJECTED
PERSONNEL				
SUPPLIES AND EQUIPMENT				
50210 Equipment Maintenance				
COMMUNICATIONS				
50320 Telephone	-			
CONTRACTED SERVICES				
51210 Police - basic service	1,313,666	656,833	1,313,666	-
Traffic Officer in excess of COPS grant	88,894	44,467	88,934	(40)
51210 Wildland Fire	10,000		-	10,000
51210 Animal Control	88,645	44,323	88,645	-
51210 Civil Defense	750		750	-
RESOURCE DEVELOPMENT				
OCCUPANCY				
CAPITAL OUTLAY				
MISCELLANEOUS				
81510 Booking Fees	2,000		800	1,200
TOTALS	1,503,955	745,623	1,492,795	11,160

**TOWN OF LOOMIS
MID-YEAR BUDGET REVIEW
FOR THE YEAR ENDING JUNE 30, 2017**

**GENERAL FUND
DEPARTMENT 1900
PUBLIC WORKS**

DESCRIPTION	ADOPTED			BUDGET
	BUDGET	As of	Projected	VS.
	2016-17	12/31/2016	12/31/2017	PROJECTED
PERSONNEL				
40110 Salaries and wages	276,000	138,300	266,842	9,158
40210 Group Insurance	75,600	30,118	51,631	23,969
40220 Retirement	37,880	26,587	37,305	575
40230 Worker's Compensation	30,000	8,375	33,501	(3,501)
40310 Medicare/Fica	410	2,322	4,313	(3,903)
40320 Unemployment and Training Tax	1,000	1,216	2,259	(1,259)
SUPPLIES AND EQUIPMENT				
50110 Office Expenses	1,500	1,208	2,415	(915)
50160 Books and Publications	500	1,203	2,406	(1,906)
COMMUNICATIONS				
50310 Postage	3,500	590	1,181	2,319
50320 Telephone	400	392	784	(384)
CONTRACTED SERVICES				
51210 Engineering	10,000			10,000
51210 Maintenance Contracts	20,000	6,728	13,457	6,543
51210 Open Space maintenance	2,000		-	2,000
51210 Building Official	90,000	35,999	71,998	18,003
51211 Plan checking	65,000	13,749	27,498	37,503
RESOURCE DEVELOPMENT				
60110 Memberships and Dues	250	135	270	(20)
60120 Travel and Meetings	1,500		-	1,500
OCCUPANCY				
61110 Rents and Leases	1,600	915	1,830	(230)
61120 Utilities	7,000	3,149	6,299	701
61120 Park Water	5,000	3,601	5,762	(762)
61130 Park Electricity	200	69	138	62
61140 Building Maintenance	1,500	365	729	771
CAPITAL OUTLAY				
70010 Small Equipment	800	91	183	617
70010 Infrastructure Acquisition/Maintenance	-			-
MISCELLANEOUS				
80220 Flood Control Planning Cost allocations to districts	8,700	4,870	8,700	-
TOTALS	640,340	279,983	539,499	100,841

**TOWN OF LOOMIS
MID-YEAR BUDGET REVIEW
FOR THE YEAR ENDING JUNE 30, 2017**

**GENERAL FUND
NON DEPARTMENTAL EXPENDITURES**

DESCRIPTION	ADOPTED			BUDGET
	BUDGET	As of	Projected	VS.
	2016-17	12/31/2016	12/31/2017	PROJECTED
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	455,000	200,870	455,000	-
Transfers to Park funds				
TOTALS	455,000	200,870	455,000	-

**TOWN OF LOOMIS
MID-YEAR BUDGET REVIEW
FOR THE YEAR ENDING JUNE 30, 2017**

**TRANSPORTATION
SUMMARY**

DESCRIPTION	ADOPTED			BUDGET
	BUDGET	As of	Projected	VS.
	2016-17	12/31/2016	12/31/2017	PROJECTED
STREET FUND REVENUE				
Gas Tax 2106	24,991	14,951	27,578	2,587
Gas Tax 2107	57,442	23,095	45,165	(12,277)
Gas Tax 2107.5	2,000	2,000	2,000	-
Gas Tax 2105	41,365	19,108	35,170	(6,195)
Gas Tax 2103 (Formerly Traffic Cong Relief)	15,621	11,971	16,221	600
Miscellaneous				-
Investment Earnings	1,000	432	865	(135)
Unrealized Gains/(Losses)		(700)	(525)	(525)
Total Streets Revenue	142,419	70,857	126,473	(15,946)
TRANSPORTATION FUND REVENUE				
Transportation Allotment - Non Transit	299,000		323,180	24,180
Transportation - Bike/Ped		12,643	12,643	12,643
Transportation Allotment - Transit	60,000		72,248	12,248
CMAQ and other grants	-			-
Investment Earnings	1,000	2,469	4,938	3,938
Unrealized Gains/(Losses)		(4,322)	(3,000)	(3,000)
Other				
Total Transportation Revenue	360,000	10,790	410,009	50,009
TRANSPORTATION EXPENDITURES				
	967,204	719,872	963,493	3,711
OTHER SOURCES/(USES)				
General Fund Transfers	455,000	224,512	455,000	-
Allocation to Maintenance Districts	-			
Other Reserves				
Total Other Sources/(Uses)	455,000	224,512	455,000	-
EXCESS REVENUES OVER EXPENDITURES	(9,785)	(413,714)	27,989	30,352

**TOWN OF LOOMIS
MID-YEAR BUDGET REVIEW
FOR THE YEAR ENDING JUNE 30, 2017**

**TRANSPORTATION
EXPENDITURES - DETAIL**

DESCRIPTION	ADOPTED	As of		BUDGET
	BUDGET 2016-17	12/31/2016	Projected 12/31/2017	VS. PROJECTED
PERSONNEL				
40110 Salaries	60,000	31,667	58,810	1,190
40110 Temp Employees	15,000			15,000
40210 Group Insurance	14,400	7,600	14,114	286
40220 Retirement	9,120	4,721	8,767	353
40230 Worker's Compensation	2,000	1,165	2,163	(163)
40310 Medicare/Fica	4,590	450	837	3,753
40320 Unemployment and Training Tax	1,000	396	735	265
SUPPLIES AND EQUIPMENT				
50110 Office Expenses	1,000		-	1,000
50120 Materials and Supplies	38,000	19,106	38,212	(212)
50160 Books and Publications	500		-	500
50170 Fuel	12,000	3,347	6,695	5,305
50180 Equipment Rental	5,000	3,388	6,775	(1,775)
50210 Equipment Maintenance	7,000	1,998	3,997	3,003
50230 Signal Maintenance	20,000	9,940	19,880	120
61130 Street Light Service	16,000	9,364	18,728	(2,728)
COMMUNICATIONS				
50320 Telephone	1,500	617	1,235	265
CONTRACTED SERVICES				
51610 Transit Service	60,000		60,000	-
51210 Other				
51210 Tree pruning/right of way maintenance	-			
RESOURCE DEVELOPMENT				
60110 Memberships and Dues	500	614	614	(114)
60120 Travel and Meetings	400	458	915	(515)
OCCUPANCY				
61110 Rents and Leases	500			500
61120 Utilities	30,000	16,510	33,020	(3,020)
61120 Corp Yard Maintenance	250	480	959	(709)
CAPITAL OUTLAY				
70010 Small Equipment	500			500
70430 Stormdrain Repair	5,000		5,000	-
70430 Street Signs repair and replace	500			500
Capital equipment	-			-
70430 Road Striping	-			-
-	-			-
70430 Storm Drain Repair/Replace	-			-
70430 ADA Issue Resolution	-			-
70430 Contribution to Capital Improvement Program	629,444	563,008	631,008	(1,564)
MISCELLANEOUS				
80110 Insurance and Bonds	32,000	39,058	39,058	(7,058)
80210 Fees	1,000	5,986	11,972	(10,972)
89110 Fund Transfers				
TOTALS	967,204	719,872	963,493	3,711