

Staff Report

May 13, 2014

TO: Honorable Mayor and Town Council
FROM: Roger Carroll, Treasurer/Finance Officer
DATE: May 7, 2014
RE: Preliminary Operating Budget for 2014/15

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 2014/15 as currently estimated by the Town Finance Director and Town Engineer 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.

Also, the Finance Director will be out of the office the entire week of May 12th through 16th. If you have any questions regarding these documents, please contact him by May 9th.

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.

While some of the past budget years have projected deficits, only one year actually ended in an operating deficit. The 2013/14 fiscal year is projected to also end "in the black" due to increased property and sales taxes, and general cost containment practices by the Town Staff.

Projections show that revenues for 2014/15 will exceed expenditures by \$129,143.

Assumptions:

- Tax revenues will continue to rise in a normal fashion.
- Building permit activity will remain constant.
- Investment income will stay constant. While higher yielding investments that mature are replaced with somewhat lower rates, this decrease will be offset by selling some investments for a profit.
- There will be no dividend from the risk pool.
- All other revenues will remain stable.
- The Planning Director position will be filled for 6 months.
- The Sheriff contract will increase by less than \$10,000.
- COPS money will be funded by the State and that the Traffic Officer position will be funded even though it will cost the General Fund approximately \$77,000.

There has been some discussion regarding the Council Donations and Awards made to local community based organizations. A council member has requested that there be a discussion regarding how these funds are determined and allocated, one option being an open grant application period and a grant application review committee to determine the allocations. This discussion will take place at the budget approval discussion at the regular June Council meeting.

For now, rather than detailing the allocations in the budget as in the past, the total recommended allocation amount is located on page 16 of the draft budget, labeled "Community involvement Mini-grants."

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.

If all projects are completed as proposed, projections show that expenditures will exceed revenues.

- Transportation and Gas Tax revenues will be funded similarly to the prior year.
- The budget includes projects from the proposed Capital Improvement Program (CIP) only to the extent that Transportation Development Act and Highway User Tax funds are estimated to be available. Per the CIP for the budget year, approximately \$480,000 is budgeted to come from prior excess revenues designated for street and road capital improvement purposes.
- All other expenditures are estimated based on averages from previous years.

GENERAL FUND RESERVES

As noted above, this budget assumes \$480,000 of General Fund Reserves will be utilized. These specific reserves were set aside during the 2012/2013 budget discussion.

POLICY AND/OR FINANCIAL IMPLICATIONS:

None.

Attachments:

Proposed Operating Budget (General Fund and Transportation Funds) for the Year Ending June 30, 2015

TOWN OF LOOMIS
PROPOSED BUDGET
FOR THE YEAR ENDING JUNE 30, 2015

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TOWN OF LOOMIS
 PROPOSED BUDGET
 FOR THE YEAR ENDING JUNE 30, 2015

GENERAL FUND
 SUMMARY

DESCRIPTION	ADOPTED BUDGET 2014-15	ADOPTED BUDGET 2013-14	PROJECTED ACTUAL 2013-14	ACTUAL 2012-2013	ACTUAL 2011-2012	ACTUAL 2010-2011	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08
REVENUES BY MAJOR CATEGORY									
Property and Sales Taxes	2,020,000	1,662,300	1,960,066	1,587,474	1,633,690	1,618,153	1,603,575	1,927,589	2,064,756
Franchise Fees	245,000	233,000	245,091	234,000	254,327	223,481	213,394	226,024	230,783
Licenses and Permits	137,800	95,300	162,820	137,534	94,652	121,278	134,027	154,600	266,692
Revenue from Other Agencies	498,500	478,400	500,835	480,952	497,923	507,342	536,683	557,721	574,192
Investment Earnings	70,000	70,000	69,532	40,340	108,645	152,143	315,464	208,575	340,088
Miscellaneous	563,000	616,071	107,441	182,358	549,202	128,034	75,332	46,752	21,046
TOTAL REVENUES	3,534,300	3,155,071	3,045,784	2,662,658	3,138,639	2,750,432	2,878,475	3,121,261	3,497,556
EXPENDITURES BY DEPARTMENT									
General Government	793,462	741,895	732,537	701,393	792,784	767,369	775,932	834,367	717,304
Planning	142,014	128,772	111,266	90,508	126,618	233,936	349,583	366,154	377,481
Safety Services	1,466,343	1,390,509	1,430,746	1,385,100	1,321,098	1,310,114	1,320,437	1,335,729	1,341,029
Public Works	498,188	369,713	448,444	334,568	340,736	362,904	526,170	542,845	560,407
Non-Departmental	505,150	465,147	213,097	665,871	35,490	38,343	391,403	1,650,816	561,849
TOTAL EXPENDITURES	3,405,157	3,096,036	2,936,090	3,177,440	2,616,726	2,712,665	3,363,525	4,729,910	3,558,070
EXCESS REVENUE OVER (UNDER) EXPENDITURES	129,143	59,035	109,694	(514,782)	521,912	37,767	(485,050)	(1,608,649)	(60,514)
BEGINNING FUND BALANCE	4,812,852		4,703,158	5,218,181	4,696,269	4,658,502	5,143,552	6,752,201	6,812,715
ENDING FUND BALANCE	4,941,995		4,812,852	4,703,158	5,218,181	4,696,269	4,658,502	5,143,552	6,752,201

**TOWN OF LOOMIS
PROPOSED BUDGET
FOR THE YEAR ENDING JUNE 30, 2015**

GENERAL FUND REVENUE DETAIL		GENERAL FUND									
		ADOPTE BUDGET 2014-15	ADOPTE BUDGET 2013-14	PROJECTED ACTUAL 2013-14	ACTUAL 2012-2013	ACTUAL 2011-2012	ACTUAL 2010-2011	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08	
DESCRIPTION											
PROPERTY AND SALES TAXES											
30010 Property Taxes - Secured	810,000	782,000	808,679	766,641	767,409	769,631	811,347	862,306	877,681		
30020 Property Taxes - Unsecured	21,000	18,000	20,746	18,711	18,744	19,228	20,142	21,539	21,345		
30025 Property Taxes - Supplemental	11,000	2,300	11,032	11,194	7,566	8,743	11,191	26,980	63,534		
30035 Property Tax in lieu of Sales Taxes	220,000	220,000	171,890	210,998	191,954	181,678	157,895	276,561	209,297		
30030 Sales and Use Taxes	900,000	575,000	888,929	515,299	600,571	587,966	546,910	681,115	829,659		
30040 Real Property Transfer Tax	32,000	30,000	32,475	27,719	17,827	21,150	19,096	14,799	19,513		
30050 Transient Occupancy Tax	26,000	35,000	26,315	36,912	29,620	29,857	36,994	44,290	43,727		
TOTAL TAXES	2,020,000	1,662,300	1,960,066	1,587,474	1,633,690	1,618,153	1,603,575	1,927,589	2,064,756		
FRANCHISES											
32010 PG&E Electric	75,000	70,000	74,544	70,693	83,891	69,189	65,797	65,753	65,594		
32020 PG&E Gas	13,000	13,000	12,714	12,477	18,167	12,959	12,662	16,559	16,054		
32030 Cable Television	35,000	32,000	34,573	32,174	35,434	26,848	18,792	22,849	19,588		
32040 Refuse Disposal	122,000	118,000	123,260	118,656	116,836	114,484	116,143	120,863	129,547		
TOTAL FRANCHISES	245,000	233,000	245,091	234,000	254,327	223,481	213,394	226,024	230,783		
LICENSES AND PERMITS											
33010 Business Licenses	15,000	15,000	15,247	15,521	14,270	15,736	15,071	17,039	16,180		
33012 Business License Application fee	8,000	8,000	8,000	10,230	8,556	9,858	9,486	9,005	9,690		
33020 Grading Permits	8,000	3,000	8,281	3,094	5,562	3,685	1,344	67	4,042		
33030 Encroachment Permits	4,000	8,000	3,960	9,108	7,722	5,544	4,750	5,958	7,380		
33040 Building Permits	40,000	25,000	44,323	29,736	30,720	37,335	49,537	29,450	47,638		
33050 Plan Checks	20,000	10,000	26,429	13,510	10,537	13,129	15,913	10,256	31,774		
33060 Electrical	6,000	2,000	6,818	2,970	1,606	5,139	4,900	3,090	7,069		
33070 Plumbing	6,000	2,000	6,319	2,654	1,216	4,320	4,313	2,587	5,204		
33080 Mechanical	6,000	2,000	6,402	2,363	1,582	4,578	4,275	1,943	5,883		
33090 Energy	3,500	2,000	3,935	1,366	839	2,778	2,703	1,598	2,207		
33090 Tree Permits	-	-	-	-	55	-	-	-	257		
33110 Gen. Plan Amendments/Rezoning	-	-	-	-	-	-	-	-	3,375		
33130 Conditional Use Permits	1,300	1,300	-	4,149	1,383	4,300	-	11,898	17,465		
33140 Design Reviews	5,000	5,000	5,786	25,029	3,529	1,507	10,816	21,276	65,830		
33160 Variance Fees	1,500	1,500	1,470	735	3,014	2,977	784	784	4,760		

33170 Minor Boundary Adjustments	4,000	4,000	12,470	8,934	4,497	-	4,004	24,232	12,505
33180 Certificate of Compliance	-	-	-	-	-	1,700	-	3,100	1,550
33200 Sign Permits	500	500	744	558	558	558	364	405	1,275
33220 Subdivisions	-	-	-	-	-	-	-	-	8,790
33230 Transportation Permits	4,000	4,000	3,680	3,822	4,152	4,654	4,014	6,176	7,355
33990 Misc. Planning Fees	5,000	2,000	8,956	3,755	(4,946)	3,480	2,537	5,736	6,464
TOTAL LICENSES AND PERMITS	137,800	95,300	162,820	137,534	94,852	121,278	134,027	154,600	266,692
REVENUE FROM OTHER AGENCIES									
36010 Motor Vehicle In-Lieu	-	-	2,861	3,457	17,342	16,651	19,432	22,550	28,960
36030 Off Highway Vehicle License	-	-	-	-	-	-	200	-	-
36060 Homeowner Property Tax Relief	8,500	8,400	8,400	8,373	8,658	8,595	8,415	8,561	8,822
36035 Property tax in Lieu of Vehicle License Fees	490,000	470,000	489,574	469,122	471,923	482,096	508,636	526,611	536,409
39999 State revenue take-a-way	-	-	-	-	-	-	-	-	-
TOTAL REVENUE FROM OTHER AGENCIES	498,500	478,400	500,835	480,952	497,923	507,342	536,683	557,721	574,192
INVESTMENT EARNINGS									
37010 Portfolio income	70,000	70,000	69,532	40,340	108,645	152,143	315,464	208,575	340,088
36060 Unrealized Gains/(Losses)	-	-	-	-	-	-	-	-	-
TOTAL INVESTMENT EARNINGS	70,000	70,000	69,532	40,340	108,645	152,143	315,464	208,575	340,088
OTHER SOURCES OF FUNDS									
35010 Traffic fines	12,000	18,000	12,162	19,226	15,077	17,286	21,175	34,956	13,049
38010 Swim lesson participation fee	-	-	-	3,737	5,829	6,846	9,440	7,670	-
39020 Rents	46,000	43,000	44,811	42,511	44,968	41,866	39,262	-	-
39090 Miscellaneous	25,000	50,000	50,467	116,884	483,327	62,037	5,455	4,126	7,997
Prior year excess reserves	-	64,050	-	-	-	-	-	-	-
Dedicated General Fund reserves	480,000	441,021	-	-	-	-	-	-	-
TOTAL OTHER SOURCES OF FUNDS	563,000	616,071	107,441	182,358	549,202	128,034	75,332	46,752	21,046
TOTAL GENERAL FUND REVENUE	3,534,300	3,155,071	3,045,784	2,662,658	3,138,639	2,760,432	2,878,475	3,121,261	3,497,556

**TOWN OF LOOMIS
PROPOSED BUDGET
FOR THE YEAR ENDING JUNE 30, 2015**

**GENERAL FUND
EXPENDITURE SUMMARIES**

DESCRIPTION	ADOPTED BUDGET 2014-15	ADOPTED BUDGET 2013-14	PROJECTED ACTUAL 2013-14	ACTUAL 2012-2013	ACTUAL 2011-2012	PRIOR YEARS			ACTUAL 2007-08
						ACTUAL 2010-2011	ACTUAL 2009-10	ACTUAL 2008-09	
EXPENDITURES BY FUNCTION									
Personnel	966,244	847,460	861,749	848,263	826,815	910,101	1,091,688	1,206,332	1,115,930
Supplies	39,700	42,300	39,238	28,416	43,643	43,590	60,924	62,711	45,672
Communications	9,850	9,850	9,476	8,701	9,067	8,631	9,642	10,819	15,626
Contracted Services	1,740,643	1,603,659	1,703,489	1,520,695	1,597,705	1,601,403	1,672,868	1,616,997	1,658,231
Resource Development	75,100	69,100	69,477	69,791	71,244	74,813	72,079	70,981	66,275
Occupancy	29,700	26,700	28,897	27,554	28,896	29,703	63,519	78,520	69,499
Capital Outlay	3,900	3,900	2,191	8,034	-	2,944	359,748	1,632,464	141,867
Miscellaneous	584,220	532,767	267,457	709,298	88,124	95,215	76,226	86,208	475,050
TOTAL	3,449,357	3,135,736	2,981,975	3,220,753	2,665,494	2,766,399	3,406,694	4,765,032	3,588,150
EXPENDITURES BY DEPARTMENT/COST CENTER									
Town Council	51,400	50,600	42,117	53,878	101,052	118,218	105,246	124,614	85,395
Town Clerk	74,844	73,546	69,611	67,591	62,204	67,733	65,546	73,231	60,775
Finance/Treasury	200,808	185,213	184,199	194,941	178,073	178,605	179,334	187,168	164,348
Administration	466,410	432,536	436,610	384,983	451,456	402,813	425,806	449,354	406,785
Planning	142,014	128,772	111,266	90,508	126,618	233,936	349,583	366,154	377,481
Community Services	23,600	22,600	26,784	29,458	32,737	33,513	31,595	20,801	19,292
Economic Development	1,550	1,000	1,550	9,192	2,754	4,830	4,830	2,732	10,000
Safety Services	1,466,343	1,390,509	1,430,746	1,385,100	1,321,098	1,310,114	1,320,437	1,335,729	1,341,029
Public Works	498,188	369,713	448,444	334,568	340,736	362,904	526,170	542,845	560,407
Non Departmental	480,000	441,547	184,763	627,221	-	-	354,978	1,627,283	532,557
TOTAL	3,405,157	3,096,036	2,936,090	3,177,440	2,616,726	2,712,665	3,363,525	4,729,910	3,558,070



This page in the published budget will have a photo of some scenic location within the Town. For now, please enjoy the Town Seal.

TOWN OF LOOMIS
 PROPOSED BUDGET
 FOR THE YEAR ENDING JUNE 30, 2015

GENERAL FUND
 DEPARTMENT 0100
 TOWN COUNCIL

DESCRIPTION	ADOPTED BUDGET		PROJECTED ACTUAL		PRIOR YEARS					ACTUAL 2007-08
	2014-15	ADOPTED BUDGET 2013-14	2013-14	2013-14	ACTUAL 2012-2013	ACTUAL 2011-2012	ACTUAL 2010-2011	ACTUAL 2009-10	ACTUAL 2008-09	
PERSONNEL										
40110 Salaries	23,000	23,000	22,535	22,972	22,972	22,972	22,972	22,972	22,972	22,972
40310 Medicare	1,500	1,000	1,046	903	903	853	903	991	903	903
SUPPLIES AND EQUIPMENT										
50110 Office Expenses	6,000	6,000	4,205	4,065	4,065	6,657	6,030	6,872	8,784	4,642
50150 Legal Noticing	2,000	2,000	465	392	392	4,069	886	1,238	829	386
50210 Copy Machine	1,800	1,800	2,153	1,591	1,591	2,734	2,811	4,148	2,168	862
COMMUNICATIONS										
CONTRACTED SERVICES										
51210 Council Projects	-	-	-	-	-	-	-	-	-	-
51210 Attorney - Special Projects	5,000	5,000	4,509	12,754	12,754	40,045	74,013	59,215	75,564	43,178
Goal facilitation	-	-	-	-	-	13,627	-	-	-	-
Recruitment	-	-	-	-	-	-	-	-	-	-
RESOURCE DEVELOPMENT										
60110 Memberships and Dues	4,400	4,100	4,398	4,083	4,083	4,003	4,128	4,003	3,953	3,953
60120 Travel and Meetings	7,500	7,500	2,807	7,118	7,118	6,041	6,449	5,895	9,352	7,899
OCCUPANCY										
61110 Rents and Leases	-	-	-	-	-	-	-	-	-	600

CAPITAL OUTLAY

200														
200										75				
51,400	50,600	42,117	53,878	101,052	118,218	105,246	124,614	85,395						

MISCELLANEOUS

80110 Miscellaneous

TOTALS

PROGRAM DESCRIPTION

The Loomis Town Council consists of five members, elected at-large on a non-partisan basis. Members serve for four years, with overlapping terms. The Town Council is the legislative body for the Town; its responsibility is to make policy. The Mayor presides over the Town Council Meeting. Council members also represent the Town on the board of other Government agencies, including the Placer County Economic Development Commission, the Placer County Flood Control District, the Local Agencies Formation Commission, the Placer County Transportation Planning Agency and the Placer County Mosquito Abatement District.

Staffing level: 5 elected Council Members

PROGRAM OBJECTIVES

- * Maintain a quality of life in which families can grow and enjoy the small Town atmosphere.
- * Preserve a Town in which there are concerns for all segments of society, including businesses and residents.
- * Encourage the participation of all citizens in civic and community activities.
- * Develop a Council and Town staff that responds courteously and respectfully to the concerns and needs of the Town's residents.
- * Maintain slow, quality growth while preserving the financial integrity of the Town.

TOWN OF LOOMIS
 PROPOSED BUDGET
 FOR THE YEAR ENDING JUNE 30, 2015

GENERAL FUND
 DEPARTMENT 0200
 TOWN CLERK

DESCRIPTION	ADOPTED BUDGET		PROJECTED ACTUAL		PRIOR YEARS					ACTUAL 2007-08
	2014-15	2013-14	2013-14	2013-14	2012-2013	2011-2012	2010-2011	2009-10	2008-09	
PERSONNEL										
40110 Salaries	41,592	38,296	43,398		39,559	39,567	38,333	37,100	40,054	31,149
40210 Group Insurance	8,240	12,000	10,562		9,697	7,963	9,069	8,913	10,484	7,745
40220 Retirement	7,159	6,400	5,914		5,957	5,628	5,252	5,075		4,530
40230 Worker's Compensation	2,500	2,500	2,500		1,667	841	1,090	784	1,371	1,155
40310 Medicare	603	600	609		557	557	540	520	565	574
40320 Unemployment and Training Tax	350	350	350		345	350	387	207	155	192
SUPPLIES AND EQUIPMENT										
50110 Office Expenses	1,000	1,200	412		177	602		3,515	31	1,278
50160 Books and Publications	-	-	-		-	-	-	78	-	25
RESOURCE DEVELOPMENT										
60110 Memberships and Dues	200	200	145		145	783	328	125	205	385
60120 Travel and Meetings	2,400	2,400	2,000		1,444	2,151	1,845	2,262	3,457	2,791
OCCUPANCY										
61110 Rents and Leases	-	-	-		-	-	-	4,546	9,317	5,930
61120 Utilities	700	700	676		774	839	802	678	609	707
61140 Building Maintenance	800	300	806		576	957	435	347	247	178
CAPITAL OUTLAY										
70110 Office Equipment/Software	500	500	463				2,306			3,091

MISCELLANEOUS

80110 Elections
 80130 Codification

6,800	6,800	-	5,904	6,707	5,773	
2,000	1,300	1,774	789	638	963	1,046
74,844	73,546	69,611	67,591	67,733	65,546	73,231

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.

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.

TOWN OF LOOMIS
 PROPOSED BUDGET
 FOR THE YEAR ENDING JUNE 30, 2015

GENERAL FUND
 DEPARTMENT 0300
 FINANCE/TREASURER

DESCRIPTION	ADOPTED BUDGET 2014-15	ADOPTED BUDGET 2013-14	PROJECTED ACTUAL 2013-14	PRIOR YEARS					ACTUAL 2007-08
				ACTUAL 2012-2013	ACTUAL 2011-2012	ACTUAL 2010-2011	ACTUAL 2009-10	ACTUAL 2008-09	
PERSONNEL									
40110 Salaries and wages	119,300	109,563	111,538	117,949	110,692	109,825	107,525	107,529	96,006
40210 Group Insurance	21,093	17,500	22,782	19,943	17,393	17,232	16,861	19,552	15,742
40220 Retirement	20,535	18,500	16,935	17,026	16,086	15,010	14,884	15,050	13,402
40230 Worker's Compensation	7,200	7,200	3,527	4,962	2,800	3,629	2,609	4,563	3,844
40310 Medicare	1,730	1,700	1,511	1,558	1,437	1,452	1,402	1,387	1,281
40320 Unemployment and Training Tax	450	450	450	628	779	624	580	404	480
SUPPLIES AND EQUIPMENT									
50110 Office Expenses	900	900	900	380	913	374	664	1,007	895
50210 Copy Machine	300	300	282	265	455	468	691	46	144
COMMUNICATIONS									
CONTRACTED SERVICES									
51210 Custodial services	3,500	3,500	3,500	4,706	3,101	5,862	3,675	3,526	3,600
51210 Computer Services	3,000	3,000	38	5,616	3,219	3,896	3,789	6,413	4,487
51210 Auditors	17,000	17,000	16,950	16,600	17,300	15,750	15,150	14,450	13,739
RESOURCE DEVELOPMENT									
60110 Memberships and Dues	900	900	900	897	800	620	1,090	835	1,010
60120 Travel and Meetings	1,000	1,000	1,000	924	805	295	1,000	996	996
60120 Travel and Meetings - Risk Management	2,000	2,000	2,000	1,769	541	1,992	2,382	2,318	46

TOWN OF LOOMIS
 PROPOSED BUDGET
 FOR THE YEAR ENDING JUNE 30, 2015

GENERAL FUND
 DEPARTMENT 0500
 ADMINISTRATION

DESCRIPTION	ADOPTED BUDGET 2014-15	ADOPTED BUDGET 2013-14	PROJECTED ACTUAL 2013-14	ACTUAL 2012-2013	ACTUAL 2011-2012	ACTUAL 2010-2011	PRIOR YEARS		ACTUAL 2008-09	ACTUAL 2007-08
							ACTUAL 2009-10	ACTUAL 2008-09		
PERSONNEL										
40110 Salaries and wages	184,157	169,819	154,205	173,654	168,769	163,656	166,475	158,556	150,194	
40210 Group Insurance	34,000	34,000	33,342	29,329	25,996	21,024	20,509	22,249	17,500	
40220 Retirement	31,699	27,454	27,559	26,639	28,683	23,853	23,800	29,900	20,291	
40230 Worker's Compensation	11,000	11,000	4,759	7,775	4,262	5,523	3,972	6,946	5,852	
40310 Medicare	2,670	2,599	2,386	2,842	3,174	2,767	2,987	2,594	3,268	
40320 Unemployment and Training Tax	1,263	1,244	1,000	888	1,073	2,289	843	644	775	
40410 Car Allowance	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	
SUPPLIES AND EQUIPMENT										
50110 Office Expenses	10,000	10,000	9,145	8,626	10,465	11,838	15,377	10,812	8,199	
50160 Books and Publications	800	800	40	30	769	1,360	1,274	2,831	3,683	
50210 Copy Machine	2,000	3,000	1,730	2,496	3,154	3,630	4,760	10,341	9,491	
COMMUNICATIONS										
50310 Postage	1,200	1,200	702	547	679	934	2,155	735	943	
50320 Telephone	5,000	4,500	5,082	4,900	4,666	4,541	3,426	4,231	2,878	
50330 Internet Access	1,500	1,500	1,500	1,863	1,738	646	1,207	2,846	2,146	
CONTRACTED SERVICES										
51210 Attorney	60,000	60,000	66,445	44,734	91,379	74,629	76,416	78,568	71,914	
51210 Outside services/computer services	35,000	20,000	54,989	10,278	28,111	9,475	19,896	28,598	22,245	

RESOURCE DEVELOPMENT

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

3,000	3,000	2,391	1,780	1,934	1,836	1,636	2,379	1,766
4,000	4,000	2,979	6,835	2,297	420	2,986	523	1,177
	-							779

OCCUPANCY

61110 Rents and Leases
 61120 Utilities
 61140 Building Maintenance

-	-					12,813	16,869	16,715
5,500	5,500	4,833	6,091	6,013	4,733	5,538	3,654	1,992
2,500	1,800	2,580	1,767	1,714	6,006	2,048	1,151	533

CAPITAL OUTLAY

70010 Small Equipment Replacement Fund
 70010 Office Equipment/Software

500	500	1,728						489
1,600	1,600	-	783				2,411	3,173

MISCELLANEOUS

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

10,000	10,000	3,876	4,154	10,051	3,838	5,459	5,099	11,095
25,920	25,920	19,200	23,651	17,500	27,124	24,248	21,836	20,150
18,000	18,000	17,551	17,684	31,104	24,726	21,497	30,384	25,675
4,000	4,000	4,989	4,036	4,327	4,364	2,784	1,598	262
466,410	432,536	436,610	384,983	451,456	402,813	425,806	449,354	406,785

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.

TOWN OF LOOMIS
 PROPOSED BUDGET
 FOR THE YEAR ENDING JUNE 30, 2015

GENERAL FUND
 DEPARTMENT 0700
 PLANNING

DESCRIPTION	ADOPTED BUDGET		PROJECTED ACTUAL		ACTUAL			PRIOR YEARS			ACTUAL	
	2014-15	2013-14	2013-14	2013-14	2012-2013	2011-2012	2010-2011	2009-10	2008-09	2007-08	2008-09	2007-08
PERSONNEL												
40110 Salaries and wages	58,652	61,195	41,171	43,502	71,999	128,455	173,388	217,940	222,757			
40210 Group Insurance	13,000	6,922	11,306	9,915	7,897	38,494	37,559	42,908	34,395			
40220 Retirement	10,096	5,531	2,974	6,614	10,874	19,335	27,845	30,622	30,957			
40230 Worker's Compensation	6,100	1,066	6,068	6,669	5,434	7,043	5,064	8,856	7,461			
40310 Medicare	850	747	2,965	809	1,197	2,080	2,984	3,140	3,190			
40320 Unemployment and Training Tax	316	311	221	630	349	1,120	1,216	815	1,631			
SUPPLIES AND EQUIPMENT												
50110 Office Expenses	4,000	4,000	4,518	3,589	4,207	6,439	10,398	4,859	4,082			
50150 Legal Publication	4,300	4,300	3,472	3,000	4,415	3,144	3,543	7,437	7,232			
50160 Books and Publications	800	800	-	590	807	666	665	168	1,588			
50210 Equipment Maintenance	2,300	2,300	1,690	1,591	2,734	2,811	4,148	2,242	862			
COMMUNICATIONS												
50310 Postage	1,100	1,100	1,163	661	873	809	808	1,162	1,721			
50320 Telephone	-	-	-	-	-	19	-	-	-			
CONTRACTED SERVICES												
51210 Consulting	35,000	35,000	30,885	8,149	10,262	18,975	62,565	23,191	38,237			
RESOURCE DEVELOPMENT												
60110 Memberships and Dues	500	500	-	550	360	335	350	1,374	515			
60120 Travel and Meetings	2,000	2,000	2,000	818	2,582	1,137	5,958	7,108	9,188			

TOWN OF LOOMIS
 PROPOSED BUDGET
 FOR THE YEAR ENDING JUNE 30, 2015

GENERAL FUND
 COST CENTER: 0900
 COMMUNITY SERVICES

DESCRIPTION	ADOPTED BUDGET 2014-15	ADOPTED BUDGET 2013-14	PROJECTED ACTUAL 2013-14	PRIOR YEARS					ACTUAL 2007-08	
				ACTUAL 2012-2013	ACTUAL 2011-2012	ACTUAL 2010-2011	ACTUAL 2009-10	ACTUAL 2008-09		
PERSONNEL										
SUPPLIES AND EQUIPMENT										
50120 PROSC Supplies		-	-		348	274	867	140		
50160 Books and Publications		-								
50120 Town banners		2,500	4,834							
COMMUNICATIONS										
50310 Community mailings		-								
CONTRACTED SERVICES										
51210 PROS Committee member stipends		-	-		1,450	2,425	2,475	1,776	2,691	
51210 Summer Concerts/Depot events	3,000	3,000	2,850	3,000	2,399	1,899	3,634	1,200	5,813	
51210 Summer Swim Program *		-	-	12,104	7,429	8,694	13,045	3,363		
December holiday festivities		-	-	499	230					
Resurface basket ball court			-		4,850					
MISCELLANEOUS										
Community involvement Mini-grants	20,600	17,100	19,100	13,855	16,031	20,221	11,574	14,321	10,788	
TOTALS	23,600	22,600	26,784	29,458	32,737	33,513	31,595	20,801	19,292	

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.

The budget for the Summer Swim program listed above is for the net costs in excess of revenue (net loss) while the expenses are actual before off-setting revenue. Since the seasons overlap fiscal years, the program could be best evaluated as follows:

	2014	2013	2012	2011	2010
Swim Season					
Revenues	*	*	4,378	6,488	8,126
Expenditures	*	*	13,502	18,430	14,339
Net loss	*	*	(9,124)	(11,942)	(6,213)
Budgeted loss	*	*	5,000	5,000	5,000
Positive/(Negative) variance	*	*	(4,124)	(6,942)	(1,213)

The swim program has been "on hold" while the Del Oro High School pool is being reconstructed.

TOWN OF LOOMIS
 PROPOSED BUDGET
 FOR THE YEAR ENDING JUNE 30, 2015

GENERAL FUND
 COST CENTER: 1000
 Economic Development

DESCRIPTION	ADOPTED BUDGET 2014-15	ADOPTED BUDGET 2013-14	PROJECTED ACTUAL 2013-14	ACTUAL 2012-2013	ACTUAL 2011-2012	ACTUAL 2010-2011	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08
PERSONNEL									
SUPPLIES AND EQUIPMENT									
50120 Supplies				342	54				
50160 Books and Publications									
COMMUNICATIONS									
CONTRACTED SERVICES									
51210 Chamber of Commerce/Town Business Projects	-	1,000		500	75	2,230			10,000
51210 Love Loomis assistance Placer County Welcome Guide	1,300		1,300	2,600	2,600	2,600	2,600	2,732	
RESOURCE DEVELOPMENT									
60110 Dues and memberships	250		250						
60120 Travel and meetings					25				
OCCUPANCY									
CAPITAL OUTLAY									
Directional Sign program							2,230		
Blue Anchor Stage project				5,750					
MISCELLANEOUS									

TOTALS	1,550	1,000	1,550	9,192	2,754	4,830	4,830	2,732	10,000
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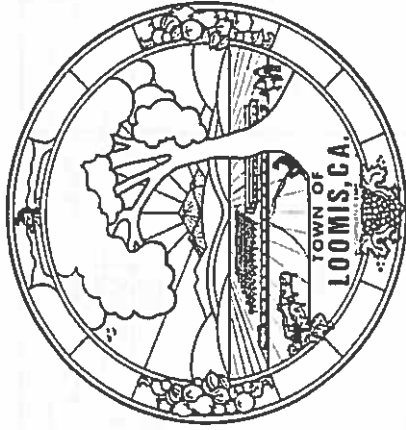
PROGRAM DESCRIPTION

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, the 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.

**TOWN OF LOOMIS
PROPOSED BUDGET
FOR THE YEAR ENDING JUNE 30, 2015**

**GENERAL FUND
DEPARTMENT 1500
SAFETY SERVICES**

DESCRIPTION	ADOPTED BUDGET 2014-15	ADOPTED BUDGET 2013-14	PROJECTED ACTUAL 2013-14	ACTUAL 2012-2013	ACTUAL 2011-2012	ACTUAL 2010-2011	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08
PERSONNEL									
SUPPLIES AND EQUIPMENT									
50210 Equipment Maintenance									66
COMMUNICATIONS									
50320 Telephone	-	650	-	244	780	936	998	816	6,999
CONTRACTED SERVICES									
51210 Police - basic service	1,275,437	1,211,842	1,266,366	1,212,138	1,174,075	1,173,894	1,201,103	1,161,372	1,184,263
Traffic Officer in excess of COPS grant	77,156	78,954	64,100	79,002	70,267	70,794	79,553	88,224	63,904
51210 Wildland Fire	10,000	10,000							726
51210 Animal Control	95,000	87,090	92,011	87,090	74,611	62,420	34,574	84,346	84,346
51210 Civil Defense	750	773	721	722	719	748	741	735	725
RESOURCE DEVELOPMENT									
OCCUPANCY									
CAPITAL OUTLAY									
MISCELLANEOUS									
81510 Booking Fees	8,000	1,200	7,548	5,904	646	1,322	3,468	236	
TOTALS	1,466,343	1,390,509	1,430,746	1,385,100	1,321,098	1,310,114	1,320,437	1,335,729	1,341,029



This page in the published budget will have a photo of some scenic location within the Town. For now, please enjoy the Town Seal.

TOWN OF LOOMIS
 PROPOSED BUDGET
 FOR THE YEAR ENDING JUNE 30, 2015

GENERAL FUND
 DEPARTMENT 1900
 PUBLIC WORKS

DESCRIPTION	ADOPTED BUDGET		PROJECTED ACTUAL		PRIOR YEARS						
	2014-15	2013-14	2013-14	2013-14	2012-2013	2011-2012	2010-2011	2009-10	2008-09	2007-08	
PERSONNEL											
40110 Salaries and wages	238,143	194,335	208,127	199,282	181,825	191,526	292,407	322,251	300,887		
40210 Group Insurance	50,000	40,000	51,700	42,594	34,504	19,745	39,691	44,354	34,891		
40220 Retirement	40,992	25,445	31,114	30,739	27,464	25,353	43,095	45,720	43,132		
40230 Worker's Compensation	20,000	19,615	21,001	15,281	18,143	24,402	19,704	34,459	29,031		
40310 Medicare/Fica	3,453	2,418	3,594	2,759	2,506	2,599	4,406	4,489	4,223		
40320 Unemployment and Training Tax	1,000	1,100	1,000	1,020	1,097	765	1,708	1,211	1,919		
SUPPLIES AND EQUIPMENT											
50110 Office Expenses	3,000	2,000	4,100	1,281	1,260	1,670	1,624	10,894	2,237		
50160 Books and Publications	500	400	1,293	2		1,189	1,062	122			
COMMUNICATIONS											
50310 Postage	800	200	814	155	97	255	197	273	169		
50320 Telephone	250	700	215	331	235	491	851	756	770		
CONTRACTED SERVICES											
51210 Engineering	10,000	10,000	-			9,185	22,118	9,600	15,570		
51210 Maintenance Contracts	20,000	20,000	17,923	19,938	21,334	17,624	17,710	46	22,800		
51210 Open Space maintenance	2,000	2,000	-	265							
51210 Building Official	80,000	28,000	80,903		30,621	46,290	54,609	33,292	69,993		

RESOURCE DEVELOPMENT

60110 Memberships and Dues
60120 Travel and Meetings

250	100	245	115	50	-	225	100	1,022
2,500	1,700	2,478		105	1,694	998	4,254	4,667

OCCUPANCY

61110 Rents and Leases
61120 Utilities
61120 Park Water
61130 Park Electricity
61140 Building Maintenance

1,500	2,000	1,406	691	1,324	1,626	10,135	13,934	13,034
5,000	5,000	5,006	4,057	6,264	3,514	2,538	2,306	581
7,500	6,000	7,190	8,440	6,256	7,630	6,521	7,947	7,177
300	300	107	118	118	111	103	123	17
1,500	900	1,571	742	1,032	835	668	584	341

CAPITAL OUTLAY

70010 Small Equipment
70010 Infrastructure Acquisition/Maintenance

800	800	-	657					977
-	-						130	

MISCELLANEOUS

80220 Flood Control Planning
Cost allocations to districts

8,700	6,700	8,657	6,100	6,500	6,200	5,800	6,000	6,968
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TOTALS

498,188	369,713	448,444	334,568	340,736	362,904	526,170	542,845	560,407
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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: 4.25 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, 2015

GENERAL FUND
 NON DEPARTMENTAL EXPENDITURES

DESCRIPTION	ADOPTED BUDGET 2014-15	ADOPTED BUDGET 2013-14	PROJECTED ACTUAL 2013-14	PRIOR YEARS					ACTUAL 2007-08	
				ACTUAL 2012-2013	ACTUAL 2011-2012	ACTUAL 2010-2011	ACTUAL 2009-10	ACTUAL 2008-09		
PERSONNEL										
SUPPLIES AND EQUIPMENT										
COMMUNICATIONS										
CONTRACTED SERVICES										
RESOURCE DEVELOPMENT										
OCCUPANCY										
CAPITAL OUTLAY										
Loomis Depot Restoration										133,491
MMF costs paid from prior year encumbrances										
Property Acquisition and Due Dilligence							354,978		255,392	
Union Pacific Property purchase									1,371,891	
MISCELLANEOUS										
Transfers to Streets and Roads funds	480,000	441,547	50,000	493,608						399,066
Transfers to Park funds			134,763	133,613						
TOTALS	480,000	441,547	184,763	627,221	-	-	354,978	1,627,283	532,557	

TOWN OF LOOMIS
 PROPOSED BUDGET
 FOR THE YEAR ENDING JUNE 30, 2015

TRANSPORTATION
 SUMMARY

DESCRIPTION	ADOPTED BUDGET		PROJECTED ACTUAL		PRIOR YEARS					ACTUAL 2007-08
	2014-15	2013-14	2013-14	2013-14	2012-2013	2011-2012	2010-2011	2009-10	2008-09	
STREET FUND REVENUE										
Gas Tax 2106	30,010	25,682	25,293		29,175	28,674	29,904	32,357	31,996	34,745
Gas Tax 2107	39,804	46,899	45,253		47,806	44,037	46,203	48,565	47,345	51,663
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	32,394	31,500	28,716		28,726	30,681	34,594	36,439	35,573	38,607
Gas Tax 2103 (Formerly Traffic Cong Relief)	70,489	95,441	64,336		52,975	90,674	63,842	43,659	56,154	-
Miscellaneous										
Investment Earnings	4,500	4,500	7,455		2,313	13,146	9,347	15,633	8,044	7,778
Total Streets Revenue	179,197	206,022	173,053		162,995	209,213	185,890	178,653	181,112	134,793
TRANSPORTATION FUND REVENUE										
Transportation Allotment - Non Transit	245,000	245,000	256,524		243,025	208,914	198,215	163,639	227,095	305,737
Transportation Allotment - Transit	85,000	85,000	99,472		83,245	83,398	90,748	79,288	52,052	35,766
CMAQ	122,000	122,000	181,000			291,473				-
Investment Earnings	6,000	6,000	3,091		4,194	2,212	6,817	8,079	3,339	8,306
Other		-	173,398		41,741		160,106	205,066	162,441	439,306
Total Transportation Revenue	458,000	458,000	713,486		372,205	585,997	455,885	456,072	444,927	789,114
TRANSPORTATION EXPENDITURES										
	1,326,428	1,170,669	745,163		453,160	874,776	1,007,415	665,025	696,952	1,338,385
OTHER SOURCES/(USES)										
Fund Transfers		-	-		477,879		16,124			420,724
Allocation to Maintenance Districts		-								
Other Reserves	480,000	441,547	-							
Total Other Sources/(Uses)	480,000	441,547	-		477,879	-	16,124	-	-	420,724
EXCESS REVENUES OVER EXPENDITURES	(209,231)	(65,100)	141,376		559,919	(79,567)	(349,516)	(30,300)	(70,913)	6,246
BEGINNING FUND BALANCE	256,882		115,506		(444,412)	(364,846)	(15,330)	14,970	85,883	79,637
ENDING FUND BALANCE	47,651		256,882		115,506	(444,412)	(364,846)	(15,330)	14,970	85,883

TOWN OF LOOMIS
 PROPOSED BUDGET
 FOR THE YEAR ENDING JUNE 30, 2015

TRANSPORTATION
 EXPENDITURES - DETAIL

DESCRIPTION	ADOPTED BUDGET		PROJECTED ACTUAL		PRIOR YEARS					ACTUAL 2007-08
	2014-15	2013-14	2013-14	2013-14	ACTUAL 2012-2013	ACTUAL 2011-2012	ACTUAL 2010-2011	ACTUAL 2009-10	ACTUAL 2008-09	
PERSONNEL										
40110 Salaries	80,000	80,000	80,000	80,000	80,000	80,000	80,000			
40110 Temp Employees/Stream Bed Maintenance	15,000	15,000	-	-						
40210 Group Insurance	19,200	19,200	19,200	19,200	19,200	19,200	19,200			
40220 Retirement	13,770	12,159	12,160	12,160	11,926	12,160	12,160			
40230 Worker's Compensation	3,000	3,000	3,000	3,000	2,942	3,000	3,000			
40310 Medicare/Fica	2,308	1,160	1,160	1,160	1,138	1,160	1,160			
40320 Unemployment and Training Tax	1,000	1,000	1,000	1,000	1,000	1,000	1,000			
SUPPLIES AND EQUIPMENT										
50110 Office Expenses	1,000	1,000	215	215	58	1,395	2,842	1,925	917	1,650
50120 Materials and Supplies	38,000	38,000	49,747	49,747	46,540	30,737	31,773	68,122	23,814	36,256
50160 Books and Publications	500	500	-	-		521		224		
50170 Fuel	12,000	12,000	9,973	9,973	15,430	10,719	10,489	8,836	8,800	10,828
50180 Equipment Rental	2,500	2,500	8,498	8,498	7,340	3,791	5,289	1,362	3,542	3,188
50210 Equipment Maintenance	7,000	7,000	9,672	9,672	5,696	7,199	8,339	14,332	3,491	27,555
50230 Signal Maintenance	3,000	3,000	6,880	6,880	1,405	4,391	14,447	20,102	123,070	33,518
61130 Street Light Service	10,000	10,000	14,002	14,002	11,102	14,980	13,718	12,962	6,214	7,270
COMMUNICATIONS										
50320 Telephone	1,500	1,500	1,576	1,576	1,476	1,678	1,665	1,533	2,173	1,284
CONTRACTED SERVICES										
51610 Transit Service	85,000	85,000	85,000	85,000	83,245	83,398	90,748	76,066	66,165	41,391
51210 Other	-	-	-	-	-	-	-	-	-	-
51210 Tree pruning/right of way maintenance	-	-	-	-	-	-	-	-	-	-

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
70430 Sidewalk Repair
70430 Street Signs repair and replace
70430 Road Striping
70430 Storm Drain Repair/Replace
70430 ADA Issue Resolution
70430 Contribution to Capital Improvement Program

MISCELLANEOUS

80110 Insurance and Bonds
80210 Fees
89110 Fund Transfers

500	500	995	1,313	753	797	693	539	530
400	400	200	299	159		398	334	
		-						
		-						
500	500	-	460	106	99			144
30,000	30,000	32,727	30,353	25,642	29,530	26,684	27,511	23,515
250	250	-						90
		-						
		-						
500	500	-			446			
5,000	5,000	-					92,255	
500	500	-				84,914		
-	-	-						
-	-	-						
-	-	-						
-	-	-						
958,000	805,000	379,530	87,311	537,957	640,756	306,624	302,810	1,117,277
35,000	35,000	29,627	34,026	28,885	38,904	39,192	34,378	32,752
1,000	1,000	-	10,900	5,944	1,056	1,056	920	1,138
1,326,428	1,170,669	745,163	453,160	874,776	1,007,415	665,025	696,952	1,338,385

TOTALS

CIP Projects	TDA	Gas Tax	GF DR	Other
Taylor Road - South Town limits to SCB	200000			
Taylor Road overlay SCB to Oak	90000	40,000	120,000	
SCB Taylor to Bankhead overlay			20,000	60,000
Bankhead overlay			120,000	
Downtown Masterplan HBR to Oak		50,000	100,000	
Slurry seals Legacy, Magnolia/BA lots	38000			
Circulation Element update			120,000	
	328000	90000	480000	60000

