



February 14, 2023

TO: Honorable Mayor and Town Council
FROM: Roger Carroll, Treasurer/Finance Officer
DATE: February 7, 2023
RE: Mid-Year Budget Review

Recommendation

Receive report, discuss with Staff, and file the 2022-23 Mid-year budget review.

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.

We create the budget before the previous year has been completed. Also, proposed revenues from State and County sources are often not available until after the budget is adopted. Projections by industry specialists and other staff "best guesses," applied with extreme conservatism produce as safe a budget as possible. At mid-year, we review the major operating revenues and expenditures and compare them to our estimates in the budget.

Most years, no adjustments are necessary to the budget. Rather, variances between expected and actual revenues and expenses give us opportunities to analyze the causes and effects.

Staff is not recommending any changes to the existing budget.

I will address some of the variances, below.

Revenues

General Fund revenues are trending better than budgeted. Property and sales taxes are running 2% to 6% better than expected. Electric and Gas Franchise fees are received in April, so they are projected at budget. Refuse franchise fees are up due to the increase in the refuse collections rates past last year.

Building permit, and other related fees, are much higher than budgeted for two reasons. First, we adjusted how the fees are calculated to better recover the associated costs. Second, building activity continues to stay high. These “extra” revenues, though, will be used to pay the increased cost of inspections and plan checking.

Transportation revenues: the Gas Tax revenues are estimated well in advance of the year end and are currently on par with the budget. The Transportation allotment that we receive through the Placer County Transportation Planning Authority are not known, usually, until August. This year we are expecting \$125,000 more than the original estimate. Our Town Engineer already has plans for it.

Expenditures

Page 4, Expenditure Summaries, is a good place to view the expected variances in expenditures. We are projecting that, in total, the General fund will be under budget by \$54,000, about 1% below budget. The Sheriff contract came in higher than projected, but other costs are offsetting that.

In the Transportation funds, personnel costs are lower than expected. This is because the public works employee costs are allocated to cost centers based on the actual time spent on the activities. Fall and Winter see a lot of their time going into drainage projects (a General fund activity). This could reverse in the Spring and balance out the allocations.

In general, none of the variances in revenues or expenditures are giving Staff any reason for concern.

CEQA Requirements

There are no CEQA Issues.

Financial and/or Policy Implications

As there are no recommended adjustments, there are no financial implications.

Attachments:

Mid-Year Budget Review

**TOWN OF LOOMIS, CALIFORNIA
FOR THE YEAR ENDING JUNE 30, 2023**

MID-YEAR BUDGET REVIEW

FISCAL YEAR 2022/23

Town Council

Danny Cartwright, Mayor
Stephanie Youngblood, Mayor Pro tempore
Amanda Cortez
Jenny Knisley
David Ring

Executive Staff

Sean Rabé, Town Manager
Crickett Strock, Town Clerk
Merrill Buck, Town Engineer
David Strock, Public Works Director
Roger Carroll, Finance Director/Treasurer

Budget Staff

Roger Carroll, Finance Director/Treasurer

January 31, 2023

**TOWN OF LOOMIS
MID-YEAR BUDGET REVIEW
FOR THE YEAR ENDING JUNE 30, 2023**

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TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2023

GENERAL FUND
SUMMARY

DESCRIPTION	ADOPTED BUDGET 2022-23	Projected 2022-23	Variance	Adjustments	Amended Budget 2022-23
REVENUES BY MAJOR CATEGORY					
Property and Sales Taxes	3,350,000	3,461,429	111,429	-	3,350,000
Franchise Fees	313,000	328,422	15,422	-	313,000
Licenses and Permits	251,000	407,239	156,239	-	251,000
Revenue from Other Agencies	884,000	912,594	28,594	-	884,000
Investment Earnings	60,000	54,280	(5,720)	-	60,000
Miscellaneous	269,761	271,534	1,773	-	269,761
TOTAL REVENUES	5,127,761	5,435,499	307,738	-	5,127,761
EXPENDITURES BY DEPARTMENT					
General Government	1,114,900	1,161,709	(46,809)	-	1,114,900
Planning	595,300	608,296	(12,996)	-	595,300
Library	560,620	537,375	23,245	-	560,620
Safety Services	1,833,511	1,821,938	11,573	-	1,833,511
Public Works	954,410	879,031	75,379	-	954,410
Non-Departmental	56,100	52,413	3,687	-	56,100
TOTAL EXPENDITURES	5,114,841	5,060,764	54,077	-	5,114,841
EXCESS REVENUE OVER (UNDER) EXPENDITURES	12,920	374,736	361,816	-	12,920

**TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2023**

GENERAL FUND
REVENUE DETAIL

DESCRIPTION	ADOPTED				Amended
	BUDGET 2022-23	Projected 2022-23	Variance	Adjustments	Budget 2022-23
PROPERTY AND SALES TAXES					
30010 Property Taxes - Secured	1,450,000	1,486,422	36,422		1,450,000
30020 Property Taxes - Unsecured	30,000	33,180	3,180		30,000
30025 Property Taxes - Supplemental	35,000	49,827	14,827		35,000
30035 Property Tax in lieu of Sales Taxes	-	-	-		-
30030 Sales and Use Taxes	1,050,000	1,122,000	72,000		1,050,000
30031 1/4 cent Transaction tax	675,000	680,000	5,000		675,000
30040 Real Property Transfer Tax	75,000	70,000	(5,000)		75,000
30050 Transient Occupancy Tax	35,000	20,000	(15,000)		35,000
TOTAL TAXES	3,350,000	3,461,429	111,429	-	3,350,000
FRANCHISES					
32010 PG&E Electric	88,000	88,000	-		88,000
32020 PG&E Gas	20,000	20,000	-		20,000
32030 Cable Television	30,000	26,824	(3,176)		30,000
32040 Refuse Disposal	175,000	193,598	18,598		175,000
TOTAL FRANCHISES	313,000	328,422	15,422	-	313,000
LICENSES AND PERMITS					
33010 Business Licenses	18,000	18,000	-		18,000
33012 Business License Application fee	10,000	22,288	12,288		10,000
33020 Grading Permits	10,000	18,000	8,000		10,000
33030 Encroachment Permits	1,000	3,495	2,495		1,000
33040 Building Permits	100,000	139,833	39,833		100,000
33045 Permit Processing fee		5,700	5,700		-
33050 Plan Checks	50,000	103,649	53,649		50,000
33060 Electrical	10,000	13,471	3,471		10,000
33070 Plumbing	10,000	13,054	3,054		10,000
33080 Mechanical	10,000	13,793	3,793		10,000
33090 Energy	3,000	5,374	2,374		3,000
33110 Gen. Plan Amendments/Rezoning	-	-	-		-
33130 Conditional Use Permits	10,000	8,298	(1,702)		10,000
33140 Design Reviews	5,000	5,000	-		5,000

33160 Variance Fees	-	1,470	1,470		-
33170 Minor Boundary Adjustments	8,000	13,638	5,638		8,000
33180 Certificate of Compliance	-	1,700	1,700		-
33200 Sign Permits	500	744	244		500
33220 Limited Term Permits		110	110		-
33220 Subdivisions	-	-	-		-
33230 Transportation Permits	1,500	2,043	543		1,500
33990 Misc. Planning Fees	1,000	1,764	764		1,000
33991 Misc. Engineering Fees		12,255	12,255		-
35020 Code Enforcement Citations	3,000	3,560	560		3,000
TOTAL LICENSES AND PERMITS	251,000	407,239	156,239	-	251,000
REVENUE FROM OTHER AGENCIES					
36010 PY Excess Motor Vehicle In-Lieu	5,000	5,000	-		5,000
36060 Homeowner Property Tax Relief	9,000	9,000	-		9,000
36035 Property tax in Lieu of Vehicle License Fees	870,000	898,594	28,594		870,000
TOTAL REVENUE FROM OTHER AGENCIES	884,000	912,594	28,594	-	884,000
INVESTMENT EARNINGS					
37010 Portfolio income	60,000	54,280	(5,720)		60,000
OTHER SOURCES OF FUNDS					
35010 Traffic fines	5,000	4,235	(765)		5,000
39020 Rents	19,761	21,707	1,946		19,761
39024 Grants			-		-
39090 Miscellaneous	20,000	20,592	592		20,000
Prior year excess reserves	-	-	-		-
Dedicated General Fund reserves	225,000	225,000	-		225,000
TOTAL OTHER SOURCES OF FUNDS	269,761	271,534	1,773	-	269,761
TOTAL GENERAL FUND REVENUE	5,127,761	5,435,499	307,738	-	5,127,761

TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2022

GENERAL FUND
EXPENDITURE SUMMARIES

DESCRIPTION	ADOPTED BUDGET 2022-23	Projected 2022-23	Adjustments		Amended Budget 2022-23
EXPENDITURES BY FUNCTION					
Personnel	1,745,520	1,738,583	6,937	-	1,745,520
Supplies	141,060	118,345	22,715	-	141,060
Communications	38,550	37,763	787	-	38,550
Contracted Services	2,710,611	2,746,459	(35,848)	-	2,710,611
Resource Development	57,925	62,098	(4,173)	-	57,925
Occupancy	84,125	80,406	3,719	-	84,125
Capital Outlay	100,650	46,102	54,548	-	100,650
Miscellaneous	236,400	231,008	5,392	-	236,400
TOTAL	5,114,841	5,060,764	54,077	-	5,114,841
EXPENDITURES BY DEPARTMENT/COST CENTER					
Town Council	56,400	50,955	5,445	-	56,400
Town Clerk	100,700	111,580	(10,880)	-	100,700
Finance/Treasury	241,700	244,019	(2,319)	-	241,700
Administration	716,100	755,156	(39,056)	-	716,100
Planning	595,300	608,296	(12,996)	-	595,300
Community Services	40,500	36,813	3,687	-	40,500
Library	560,620	537,375	23,245	-	560,620
Economic Development	15,600	15,600	-	-	15,600
Safety Services	1,833,511	1,821,938	11,573	-	1,833,511
Public Works	954,410	879,031	75,379	-	954,410
Non Departmental	-	-	-	-	-
TOTAL	5,114,841	5,060,764	54,077	-	5,114,841



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**TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2023**

GENERAL FUND
DEPARTMENT 0100
TOWN COUNCIL

DESCRIPTION	ADOPTED BUDGET 2022-23	Projected 2022-23	Variance	Adjustments	Amended Budget 2022-23
PERSONNEL					
40110 Salaries	23,000	22,972	28		23,000
40310 Medicare	2,000	1,707	293		2,000
SUPPLIES AND EQUIPMENT					
50110 Office Expenses	4,500	560	3,940		4,500
50150 Legal Noticing	5,000	5,816	(816)		5,000
50210 Copy Machine	2,000		2,000		2,000
CONTRACTED SERVICES					
51210 Attorney - Special Projects	-	-	-		
51210 Library feasibility		-	-		
51210 Strategic planning	5,000	5,000	-		5,000
RESOURCE DEVELOPMENT					
60110 Memberships and Dues	4,700	4,700	-		4,700
60120 Travel and Meetings	10,000	10,000	-		10,000
OCCUPANCY					
61110 Rents and Leases	-	-			
MISCELLANEOUS					
80110 Miscellaneous	200	200	-		200
TOTALS	56,400	50,955	5,445	-	56,400

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 boards 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
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2023

GENERAL FUND
DEPARTMENT 0200
TOWN CLERK

DESCRIPTION	ADOPTED BUDGET 2022-23	Projected 2022-23	Variance	Adjustments	Amended Budget 2022-23
PERSONNEL					
40110 Salaries	64,000	76,117	(12,117)		64,000
40210 Group Insurance	8,000	6,918	1,082		8,000
40220 Retirement	7,000	7,001	(1)		7,000
40230 Worker's Compensation	5,000	4,294	706		5,000
40310 Medicare	1,000	1,049	(49)		1,000
40320 Unemployment and Training Tax	500	500	-		500
SUPPLIES AND EQUIPMENT					
50110 Office Expenses	1,000	1,000	-		1,000
50160 Books and Publications	1,000	1,000	-		1,000
RESOURCE DEVELOPMENT					
60110 Memberships and Dues	200	200	-		200
60120 Travel and Meetings	3,500	4,000	(500)		3,500
OCCUPANCY					
61120 Utilities	-	-	-		-
61140 Building Maintenance	-	-	-		-
CAPITAL OUTLAY					
70110 Office Equipment/Software	500	500	-		500

MISCELLANEOUS

80120 Elections
80130 Codification

7,000	7,000	-		7,000	
2,000	2,000	-		2,000	
TOTALS	100,700	111,580	(10,880)	-	100,700

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: 1.0 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
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2023

GENERAL FUND
DEPARTMENT 0300
FINANCE/TREASURER

DESCRIPTION	ADOPTED BUDGET 2022-23	Projected 2022-23	Variance	Adjustments	Amended Budget 2022-23
PERSONNEL					
40110 Salaries and wages	150,000	150,043	(43)		150,000
40210 Group Insurance	20,000	24,010	(4,010)		20,000
40220 Retirement	15,000	14,919	81		15,000
40230 Worker's Compensation	12,000	15,745	(3,745)		12,000
40310 Medicare	2,000	2,101	(101)		2,000
40320 Unemployment and Training Tax	700	700	-		700
SUPPLIES AND EQUIPMENT					
50110 Office Expenses	1,000	1,000	-		1,000
50210 Copy Machine	300	300	-		300
COMMUNICATIONS					
CONTRACTED SERVICES					
51210 Custodial services	3,500	3,500	-		3,500
51210 Computer Services	4,500	4,000	500		4,500
51210 Auditors	30,000	25,000	5,000		30,000
RESOURCE DEVELOPMENT					
60110 Memberships and Dues	700	700	-		700
60120 Travel and Meetings	1,000	1,000	-		1,000
60120 Travel and Meetings - Risk Management	1,000	1,000	-		1,000

OCCUPANCY

61120 Utilities
 61140 Building Maintenance

CAPITAL OUTLAY

70110 Office Equipment/Software

MISCELLANEOUS

TOTALS

	-	-		-	
	-	-		-	
	-	-	-		-
	241,700	244,019	(2,319)	-	241,700

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: 1.40 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.

TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2023

GENERAL FUND
DEPARTMENT 0500
ADMINISTRATION

DESCRIPTION	ADOPTED				Amended
	BUDGET 2022-23	Projected 2022-23	Variance	Adjustments	Budget 2022-23
PERSONNEL					
40110 Salaries and wages	254,000	262,316	(8,316)		254,000
40210 Group Insurance	28,000	48,476	(20,476)		28,000
40220 Retirement	25,000	26,897	(1,897)		25,000
40230 Worker's Compensation	19,000	27,197	(8,197)		19,000
40310 Medicare	4,000	4,177	(177)		4,000
40320 Unemployment and Training Tax	1,500	1,500	-		1,500
40510 Car Allowance	6,100	3,900	2,200		6,100
40521 Pension Obligation	77,000	74,383	2,617		77,000
SUPPLIES AND EQUIPMENT					
50110 Office Expenses	20,000	23,081	(3,081)		20,000
50160 Books and Publications	2,000	2,000	-		2,000
50210 Copy Machine	2,000	6,764	(4,764)		2,000
50120 Town Manager Technology allowance	3,000	3,000	-		3,000
COMMUNICATIONS					
50310 Postage	1,000	2,935	(1,935)		1,000
50320 Telephone	12,500	8,235	4,265		12,500
50330 Internet Access	10,000	10,188	(188)		10,000
CONTRACTED SERVICES					
51210 Attorney	60,000	48,399	11,601		60,000
51210 Outside services/computer services	30,000	26,369	3,631		30,000
51210 Fee update	45,000	45,000	-		45,000
51210 Record Council and Planning Commission Mtgs	5,000	5,000	-		5,000

RESOURCE DEVELOPMENT

60110 Memberships and Dues
60120 Travel and Meetings

3,500	4,715	(1,215)	3,500
6,000	6,000	-	6,000
			-

OCCUPANCY

61120 Utilities
61140 Building Maintenance

18,000	18,526	(526)	18,000
8,000	15,892	(7,892)	8,000

CAPITAL OUTLAY

70010 Equipment Replacement Fund
70010 Office Equipment/Software

500	1,820	(1,320)	500
500	500	-	500

MISCELLANEOUS

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

8,000	8,000	-	8,000
35,000	38,386	(3,386)	35,000
25,000	25,000	-	25,000
6,500	6,500	-	6,500

TOTALS

716,100	755,156	(39,056)	-	716,100
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PROGRAM DESCRIPTION

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

Staffing level: 1.90 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
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2023**

GENERAL FUND
DEPARTMENT 0700
PLANNING

DESCRIPTION	ADOPTED BUDGET 2022-23	Projected 2022-23	Variance	Adjustments	Amended Budget 2022-23
PERSONNEL					
40110 Salaries and wages	192,000	212,500	(20,500)		192,000
40210 Group Insurance	39,000	35,443	3,557		39,000
40220 Retirement	18,000	19,592	(1,592)		18,000
40230 Worker's Compensation	15,000	16,633	(1,633)		15,000
40310 Medicare	3,000	3,109	(109)		3,000
40320 Unemployment and Training Tax	500	500	-		500
SUPPLIES AND EQUIPMENT					
50110 Office Expenses	4,000	2,000	2,000		4,000
50150 Legal Publication	8,000	4,000	4,000		8,000
50160 Books and Publications	500	500	-		500
50210 Equipment Maintenance	2,000	2,000	-		2,000
COMMUNICATIONS					
50310 Postage	1,500	800	700		1,500
50320 Telephone	300	300	-		300
CONTRACTED SERVICES					
51210 Consulting	5,000	10,000	(5,000)		5,000
51210 Code Enforcement	80,000	61,440	18,560		80,000
51210 Master Plan (1)		-	-		-
51210 General Plan update	225,000	237,980	(12,980)		225,000
RESOURCE DEVELOPMENT					
60110 Memberships and Dues	500	500	-		500
60120 Travel and Meetings	500	500	-		500

TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2023

GENERAL FUND
COST CENTER: 0900
COMMUNITY SERVICES

DESCRIPTION	ADOPTED BUDGET 2022-23	Projected 2022-23	Variance	Adjustments	Amended Budget 2022-23
PERSONNEL					
SUPPLIES AND EQUIPMENT					
50120 Supplies - community projects	2,000	1,313	687		2,000
50160 Depot Maintenance and utilities	3,000	3,000	-		3,000
50120 Community Night Out (August 2, 2022)	5,000	-	5,000		5,000
COMMUNICATIONS					
CONTRACTED SERVICES					
51210 Summer Concerts/Depot events	6,000	6,000	-		6,000
51210 Summer Swim Program	6,500	6,500	-		6,500
51210 Loomis Leadership Forum		2,000	(2,000)		-
MISCELLANEOUS					
Community involvement Mini-grants	18,000	18,000	-		18,000
		-	-		-
TOTALS	40,500	36,813	3,687	-	40,500

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.

New with the 2017-18 budget is an allocation to the Loomis Library Community Learning Center. This is funded by a revenue collected from a 1/4 cent sales tax approved by the voters in the 2016 General Election.

**TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2023**

GENERAL FUND
DEPARTMENT 0910
LOOMIS LIBRARY AND COMMUNITY LEARNING CENTER

DESCRIPTION	ADOPTED				Amended
	BUDGET 2022-23	Projected 2022-23	Variance	Adjustments	Budget 2022-23
PERSONNEL					
40110 Salaries	231,000	203,281	27,719		231,000
40210 Group Insurance	55,000	55,492	(492)		55,000
40220 Retirement	14,000	13,531	469		14,000
40230 Worker's Compensation	18,000	18,608	(608)		18,000
40310 Medicare	5,000	3,848	1,152		5,000
40320 Unemployment and Training Tax	1,120	1,120	-		1,120
SUPPLIES AND EQUIPMENT					
50110 Office supplies	2,500	945	1,555		2,500
50120 Supplies	4,000	586	3,414		4,000
50160 Books and publications	38,500	33,792	4,708		38,500
61110 Equipment lease	5,200	5,931	(731)		5,200
COMMUNICATIONS					
50320 Telephone	2,500	1,730	770		2,500
50330 Internet	3,600	3,600	-		3,600
CONTRACTED SERVICES					
51210 Operating budget - Friends of the Library					
51210 Community report		6,093	(6,093)		-
51210 Professional fees	1,000	1,000	-		1,000
51220 Computer services	22,000	20,997	1,003		22,000
51230 Community programs	5,000	5,000	-		5,000

RESOURCE DEVELOPMENT

60110 Memberships and Dues
60120 Travel and Meetings

2,000	5,783	(3,783)		2,000
2,000	2,000	-		2,000

OCCUPANCY

61120 Utilities
61140 Library facilities maintenance

20,000	18,576	1,424		20,000
15,000	12,101	2,899		15,000

CAPITAL OUTLAY

Small equipment
Capital Improvements

2,000	3,727	(1,727)		2,000
5,000	5,000	-		5,000

MISCELLANEOUS

80520 Bank and other fees
Insurance
Advertising
Transfer to reserves

200	200	-		200
5,000	13,644	(8,644)		5,000
1,000	790	210		1,000
100,000	100,000	-		100,000

TOTALS

560,620	537,375	23,245	-	560,620
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PROGRAM DESCRIPTION

The Loomis Library and Community Learning Center is one of the golden nuggets of the Town of Loomis...
The Library staff includes one full-time Community Resource Librarian and two full-time Assistant Librarians.
The Library Advisory Board is made up of volunteers and makes recommendations to the Town Council. The Board, along with many members of the community completed a strategic planning process which provided the Library staff, the Advisory board and Town Council with goals and objectives to better direct the programs and activities to the needs of the community in this ever changing information rich world.

TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2023

GENERAL FUND
COST CENTER: 1000
Economic Development

DESCRIPTION	ADOPTED BUDGET 2022-23	Projected 2022-23	Variance	Adjustments	Amended Budget 2022-23
PERSONNEL					
SUPPLIES AND EQUIPMENT					
50120 Supplies					
50160 Books and Publications					
COMMUNICATIONS					
Eggplant advertising on digital sign					-
CONTRACTED SERVICES					
51210 Chamber of Commerce/Town Business Projects	5,000	5,000	-		5,000
Town Promotion	2,600	2,600	-		2,600
Community Outreach	5,000	5,000	-		5,000
Town Signs					-
RESOURCE DEVELOPMENT					
60110 Dues and memberships	3,000	3,000	-		3,000
60120 Economic/Strategic planning					
OCCUPANCY					
CAPITAL OUTLAY					
	-	-	-		-
MISCELLANEOUS					
TOTALS	15,600	15,600	-	-	15,600

PROGRAM DESCRIPTION

This cost center 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
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2023

GENERAL FUND
DEPARTMENT 1500
SAFETY SERVICES

DESCRIPTION	ADOPTED		Projected		Amended	
	BUDGET	2022-23	2022-23	Variance	Adjustments	Budget
2022-23	2022-23	2022-23	2022-23	2022-23	2022-23	2022-23
PERSONNEL						
SUPPLIES AND EQUIPMENT						
50210 Equipment Maintenance						
COMMUNICATIONS						
50320 Telephone	-	-	-			-
CONTRACTED SERVICES						
51210 Police - basic service	1,754,861	1,758,076	(3,215)			1,754,861
Traffic Officer in excess of COPS grant	-	-	-			
51210 Wildland Fire	20,000	20,000	-			20,000
51210 Animal Control	55,880	41,112	14,768			55,880
51210 Civil Defense	770	750	20			770
			-			
RESOURCE DEVELOPMENT						
OCCUPANCY						
CAPITAL OUTLAY						
MISCELLANEOUS						
81510 Booking Fees	2,000	2,000	-			2,000
TOTALS	1,833,511	1,821,938	11,573	-		1,833,511

PROGRAM DESCRIPTION

The Town of Loomis contracts for all of its safety services.

Police service is provided by contract with the Placer County Sheriff's office. We have one officer dedicated to the Town throughout the day, seven days per week. During the overnight shift, the Town shares an officer with the surrounding county area.

The Town also contracts for a traffic enforcement officer for 40 hours per week.

Animal control service is contracted with the Placer County Health and Human Services.

Fire protection and emergency medical service is provided by the Loomis Fire Protection District, which is its own, self administered special district. They require no funding from the Town, as they receive their own property taxes and assessments directly through the County.

The Town, though, is responsible for wild fires within its limits. In such a case, the Fire District would bill the Town for the cost of containment within the Town limits. We are funding \$20,000 this year just in case such a fire takes place.

TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2023

GENERAL FUND
DEPARTMENT 1900
PUBLIC WORKS - Summary

DESCRIPTION	ADOPTED				Amended
	BUDGET 2022-23	Projected 2022-23	Variance	Adjustments	Budget 2022-23
PERSONNEL					
40110 Salaries and wages	305,000	254,363	50,637	-	305,000
40210 Group Insurance	58,000	62,875	(4,875)	-	58,000
40220 Retirement	23,000	18,661	4,339	-	23,000
40230 Worker's Compensation	30,000	32,041	(2,041)	-	30,000
40310 Medicare/Fica	5,500	3,964	1,536	-	5,500
40320 Unemployment and Training Tax	1,500	1,200	300	-	1,500
40410 Car Allowance	6,100	4,900	1,200	-	6,100
SUPPLIES AND EQUIPMENT					
50110 Office Expenses	3,750	2,500	1,250	-	3,750
50120 Materials and Supplies	9,660	3,998	5,662	-	9,660
50160 Books and Publications	1,750	10,412	(8,662)	-	1,750
50170 Fuel	4,000	-	4,000	-	4,000
50180 Equipment Rental	3,500	2,848	652	-	3,500
50210 Equipment Maintenance	1,900	-	1,900	-	1,900
COMMUNICATIONS					
50310 Postage	3,000	3,840	(840)	-	3,000
50320 Telephone	1,150	1,948	(798)	-	1,150
50330 Internet Access	3,000	4,186	(1,186)	-	3,000
CONTRACTED SERVICES					
51210 Engineering	51,000	73,964	(22,964)	-	51,000
51210 Maintenance Contracts	70,000	27,992	42,008	-	70,000
51210 Open Space maintenance	2,000	-	2,000	-	2,000
51210 Building Official	160,000	204,732	(44,732)	-	160,000
51210 Public Works Standards	-	-	-	-	-
51211 Plan checking	50,000	87,955	(37,955)	-	50,000

RESOURCE DEVELOPMENT

60110 Memberships and Dues
60120 Travel and Meetings

OCCUPANCY

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

CAPITAL OUTLAY

70010 Small Equipment
70010 Equipment acquisitions
70010 Infrastructure Acquisition/Maintenance
70040 Storm drain repair/replace

MISCELLANEOUS

80110 Insurance and Bonds
80220 Flood Control Planning
Grant Matching Pool
Other fees

TOTALS

	375	-	375	-	375
	950	-	950	-	950
	1,050	-	1,050	-	1,050
	6,200	-	6,200	-	6,200
	15,000	15,310	(310)	-	15,000
	-	-	-	-	-
	875	-	875	-	875
	650	-	650	-	650
	37,000	34,055	2,945	-	37,000
	4,000	-	4,000	-	4,000
	50,000	-	50,000	-	50,000
	34,000	27,288	6,712	-	34,000
	10,000	-	10,000	-	10,000
	-	-	-	-	-
	500	-	500	-	500
	954,410	879,031	75,379	-	954,410

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: 4.40 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
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2023**

GENERAL FUND
DEPARTMENT 1900.010
PUBLIC WORKS - Engineering

DESCRIPTION	ADOPTED BUDGET 2022-23	Projected 2022-23	Variance	Adjustments	Amended Budget 2022-23
PERSONNEL					
40110 Salaries and wages	36,000	62,954	(26,954)		36,000
40210 Group Insurance	5,000	13,255	(8,255)		5,000
40220 Retirement	3,000	3,036	(36)		3,000
40230 Worker's Compensation	3,000	3,000	-		3,000
40310 Medicare/Fica	1,000	668	332		1,000
40320 Unemployment and Training Tax	300	-	300		300
40410 Car Allowance					
SUPPLIES AND EQUIPMENT					
50110 Office Expenses	2,500	2,500	-		2,500
50120 Materials and Supplies					-
50160 Books and Publications					-
50170 Fuel					-
50180 Equipment Rental					-
50210 Equipment Maintenance					-
COMMUNICATIONS					
50310 Postage					-
50320 Telephone					-
50330 Internet access					
CONTRACTED SERVICES					
51210 Engineering	45,000	73,964	(28,964)		45,000

TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2023

GENERAL FUND
DEPARTMENT 1900.020
PUBLIC WORKS - Facilities

DESCRIPTION	ADOPTED BUDGET 2022-23	Projected 2022-23	Variance	Adjustments	Amended Budget 2022-23
PERSONNEL					
40110 Salaries and wages	122,000	73,560	48,440		122,000
40210 Group Insurance	26,000	20,955	5,045		26,000
40220 Retirement	9,000	6,559	2,441		9,000
40230 Worker's Compensation	9,000	6,538	2,462		9,000
40310 Medicare/Fica	2,000	1,405	595		2,000
40320 Unemployment and Training Tax	300	300	-		300
40410 Car Allowance	3,050	2,450	600		3,050
SUPPLIES AND EQUIPMENT					
50110 Office Expenses	500	-	500		500
50120 Materials and Supplies	7,660	3,998	3,662		7,660
50160 Books and Publications	100	-	100		100
50170 Fuel	1,200	-	1,200		1,200
50180 Equipment Rental	1,000	2,848	(1,848)		1,000
50210 Equipment Maintenance	1,400	-	1,400		1,400
COMMUNICATIONS					
50310 Postage	-	-	-		
50320 Telephone	250	1,948	(1,698)		250
50330 Internet access	3,000	4,186	(1,186)		3,000
CONTRACTED SERVICES					
51210 Engineering	4,000	-	4,000		4,000
51210 Public Works Superintendent		-	-		-
51210 Maintenance Contracts	20,000	-	20,000		20,000
51210 Open Space maintenance	800	-	800		800

RESOURCE DEVELOPMENT

60110 Memberships and Dues
 60120 Travel and Meetings

150	-	150		150
380	-	380		380

OCCUPANCY

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

420	-	420		420
5,000	-	5,000		5,000
15,000	15,310	(310)		15,000
-	-	-		-
350	-	350		350

CAPITAL OUTLAY

70010 Equipment
 70010 Equipment acquisitions

260	-	260		260
35,000	34,055	945		35,000

MISCELLANEOUS

80110 Insurance and Bonds

 Grant Matching Pool
 Other fees

15,000	13,644	1,356		15,000
	-	-		-
200	-	200		200

TOTALS

283,020	187,757	95,263	-	283,020
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PROGRAM DESCRIPTION

The Public Works department provides for maintenance of the Town's Facilities. Facilities include parks, parking lots and buildings.

Staffing level: 0.60 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
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2023**

GENERAL FUND
DEPARTMENT 1900
PUBLIC WORKS - Drainage

DESCRIPTION	ADOPTED BUDGET 2022-23	Projected 2022-23	Variance	Adjustments	Amended Budget 2022-23
PERSONNEL					
40110 Salaries and wages	122,000	102,808	19,192		122,000
40210 Group Insurance	26,000	28,665	(2,665)		26,000
40220 Retirement	9,000	9,065	(65)		9,000
40230 Worker's Compensation	9,000	14,795	(5,795)		9,000
40310 Medicare/Fica	2,000	1,892	108		2,000
40320 Unemployment and Training Tax	800	800	-		800
40410 Car Allowance	3,050	2,450	600		3,050
SUPPLIES AND EQUIPMENT					
50110 Office Expenses	750	-	750		750
50120 Materials and Supplies	2,000	-	2,000		2,000
50160 Books and Publications	150	-	150		150
50170 Fuel	2,800	-	2,800		2,800
50180 Equipment Rental	2,500	-	2,500		2,500
50210 Equipment Maintenance	500	-	500		500
COMMUNICATIONS					
50310 Postage	-	-	-		-
50320 Telephone	900	-	900		900
CONTRACTED SERVICES					
51210 Engineering	2,000	-	2,000		2,000
51210 Public Works Superintendent		-	-		-
51210 Grading inspection	50,000	27,992	22,008		50,000
51210 Open Space maintenance	1,200	-	1,200		1,200

RESOURCE DEVELOPMENT

60110 Memberships and Dues
60120 Travel and Meetings

225	-	225		225
570	-	570		570

OCCUPANCY

61110 Rents and Leases
61120 Utilities
61140 Building Maintenance

630	-	630		630
1,200	-	1,200		1,200
525	-	525		525

CAPITAL OUTLAY

70010 Small Equipment
70010 Equipment acquisitions
70010 Infrastructure Acquisition/Maintenance
70040 Storm drain repair/replace

390	-	390		390
2,000	-	2,000		2,000
4,000	-	4,000		4,000
50,000	-	50,000		50,000

MISCELLANEOUS

80110 Insurance and Bonds
80220 Flood Control Planning
Other fees

19,000	13,644	5,356		19,000
10,000	-	10,000		10,000
300	-	300		300

TOTALS

323,490	202,110	121,380	-	323,490
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PROGRAM DESCRIPTION

The Public Works department provides for construction and maintenance of the Town's drainage infrastructure. Infrastructure includes drainage, curbs, gutters, ditches, inlets, manholes and drain pipes. The Public Works department works with the Planning Department in reviewing development projects for proper drainage and other compliance issues.

Staffing level: 1.40 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
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2023**

GENERAL FUND
DEPARTMENT 1700
BUILDING

DESCRIPTION	ADOPTED BUDGET 2022-23	Projected 2022-23	Variance	Adjustments	Amended Budget 2022-23
PERSONNEL					
40110 Salaries and wages	25,000	15,042	9,958		25,000
40210 Group Insurance	1,000	-	1,000		1,000
40220 Retirement	2,000	-	2,000		2,000
40230 Worker's Compensation	9,000	7,708	1,292		9,000
40310 Medicare/Fica	500	-	500		500
40320 Unemployment and Training Tax	100	100	-		100
SUPPLIES AND EQUIPMENT					
50110 Office Expenses					
50120 Materials and Supplies					-
50160 Books and Publications	1,500	10,412	(8,912)		1,500
50170 Fuel					
50180 Equipment Rental					
50210 Equipment Maintenance					
COMMUNICATIONS					
50310 Postage	3,000	3,840	(840)		3,000
50320 Telephone					
CONTRACTED SERVICES					
51210 Engineering					
51210 Public Works Superintendent					
51210 Maintenance Contracts					
51210 Open Space maintenance					
51210 Building Official	160,000	204,732	(44,732)		160,000
51210 Public Works Standards					-
51211 Plan checking	50,000	87,955	(37,955)		50,000



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**TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2023**

**TRANSPORTATION
SUMMARY**

DESCRIPTION	ADOPTED				Amended
	BUDGET 2022-23	Projected 2022-23	Variance	Adjustments	Budget 2022-23
STREET FUND REVENUE					
Gas Tax 2106	32,022	30,309	(1,713)		32,022
Gas Tax 2107	60,007	55,513	(4,494)		60,007
Gas Tax 2107.5	2,000	2,000	-		2,000
Gas Tax 2105	43,924	39,978	(3,946)		43,924
Gas Tax 2103 (Formerly Traffic Cong Relief)	67,052	63,034	(4,018)		67,052
State General Fund Loan repayment	-	-	-		-
Road Maintenance Rehab account	155,186	173,586	18,400		155,186
Investment Earnings	1,000	2,324	1,324		1,000
Total Streets Revenue	361,191	366,743	5,552	-	361,191
TRANSPORTATION FUND REVENUE					
Transportation Allotment - Non Transit	434,217	560,000	125,783		434,217
Transportation - Bike/Ped		75,000	75,000		-
Transportation Allotment - Transit	78,931	69,000	(9,931)		78,931
CMAQ and other grants	-	-	-		-
Investment Earnings	300	300	-		300
Other		-	-		
Total Transportation Revenue	513,448	704,300	190,852	-	513,448
TRANSPORTATION EXPENDITURES	1,157,075	873,439	283,636	-	1,157,075
OTHER SOURCES/(USES)					
General Fund Transfers	-	-	-		-
Allocation to Maintenance Districts	-	-	-		-
Other Reserves	-	-	-		-
Total Other Sources/(Uses)	-	-	-	-	-
EXCESS REVENUES OVER EXPENDITURES	(282,436)	197,604	480,040	-	(282,436)
BEGINNING FUND BALANCE	703,635				986,071
ENDING FUND BALANCE	421,199				703,635

**TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2023**

TRANSPORTATION
EXPENDITURES - DETAIL

DESCRIPTION	ADOPTED BUDGET 2022-23	Projected 2022-23	Variance	Adjustments	Amended Budget 2022-23
PERSONNEL					
40110 Salaries	155,000	109,350	45,650		155,000
40210 Group Insurance	38,000	35,621	2,379		38,000
40220 Retirement	12,000	9,702	2,298		12,000
40230 Worker's Compensation	11,000	20,083	(9,083)		11,000
40310 Medicare/Fica	3,000	2,056	944		3,000
40320 Unemployment and Training Tax	1,500	1,500	-		1,500
SUPPLIES AND EQUIPMENT					
50110 Office Expenses	1,250	-	1,250		1,250
50120 Materials and Supplies	40,000	27,529	12,471		40,000
50160 Books and Publications	250	-	250		250
50170 Fuel	8,000	12,510	(4,510)		8,000
50180 Equipment Rental	1,000	-	1,000		1,000
50210 Equipment Maintenance	10,000	11,410	(1,410)		10,000
50230 Signal Maintenance	10,000	9,747	253		10,000
61130 Street Light Service	15,000	35,034	(20,034)		15,000
COMMUNICATIONS					
50310 Postage	-	-	-		-
50320 Telephone	2,500	545	1,955		2,500
CONTRACTED SERVICES					
51610 Transit Service	60,000	-	60,000		60,000
51210 Other					-

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
 Equipment Acquisition
 70430 Contribution to Capital Improvement
 Program

MISCELLANEOUS

80110 Insurance and Bonds
 80210 Fees
 89110 Fund Transfers

TOTALS

1,000	-	1,000		1,000
1,500	900	600		1,500
1,050	-	1,050		1,050
30,000	51,729	(21,729)		30,000
875	21,230	(20,355)		875
650	-	650		650
5,000	-	5,000		5,000
500	-	500		500
10,000	4,247	5,753		10,000
700,000	-	-		700,000
	474,220	225,780		700,000
30,000	37,231	(7,231)		30,000
8,000	8,796	(796)		8,000
				-
1,157,075	873,439	283,636	-	1,157,075