

Staff Report

June 21, 2024

TO: Honorable Mayor and Town Council
FROM: Ami Chilton, Finance Director
DATE: June 21, 2024
RE: Annual Operating Budget for Fiscal Year 2024-25

Recommendation

Discuss the proposed Annual Operating Budget for Fiscal Year 2024-25, amend it if necessary, and adopt the 2024-25 Budget, the 2024-25 Authorized Positions and the 2024-25 Gann Appropriations Limit by resolution.

Issue Statement and Discussion

Attached to this staff report is the proposed Annual Operating Budget for Fiscal Year 2024-25. This budget is presented as “balanced” in that revenues exceed expenditures. As presented, the General Fund budget shows revenues exceeding expenditures by \$31,685.

Also attached to this staff report is a Budget Transmittal. This document provides detailed information regarding revenue projections, proposed expenditures, current reserve levels, and explanations for many other points of interest in the budget document.

The Authorized Personnel Chart for Fiscal Year 2024-25 is provided as Appendix A to the Budget. It includes 18 personnel positions. Details regarding these positions are also included in the Budget Transmittal.

CEQA Requirements

The Annual Operating Budget for Fiscal Year 2024-25 is not subject to the California Environmental Quality Act (CEQA).

Financial and/or Policy Implications

The Town of Loomis Annual Operating Budget for Fiscal Year 2024-2025 provides a financial summary for each fund, department, and capital improvement project. Adoption of the budget appropriates funds in the amount and for the objects and purposes set forth in the budget document. The Town is required to adopt a budget by June 30th each year.

Attachments

- A. Resolution Adopting the Annual Operating Budget for 2024-25
- B. Resolution Setting Forth Position Allocations for 2024-25
- C. Staff Report and Resolution Adopting Gann Appropriations Limit 2024-25
- D. Proposed Annual Operating Budget for Fiscal Year 2024-25
- E. Budget Transmittal for Fiscal year 2024-25

TOWN OF LOOMIS

RESOLUTION NO. 24-_____

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF LOOMIS
ADOPTING THE ANNUAL OPERATING BUDGET
FOR FISCAL YEAR 2024-2025

WHEREAS, the proposed budget for the Town of Loomis is entitled “Annual Operating Budget, 2024-2025”, a copy of which is on file in town hall for public review; and

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

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

WHEREAS, this resolution is required for the orderly operation and maintenance of municipal activities and the usual and current expenses of the town during the 2024-2025 fiscal year beginning July 1, 2024 and ending June 30, 2025;

NOW, THEREFORE, IT IS HEREBY RESOLVED that the Town Council of the Town of Loomis does hereby adopt the budget for the fiscal year 2024-2025.

PASSED AND ADOPTED this 21st day of June 2024 by the following vote:

AYES:

NOES:

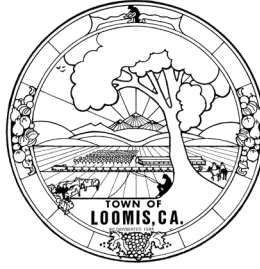
ABSENT:

ABSTAIN:

Mayor

ATTEST:

Deputy Town Clerk



Staff Report

June 21, 2024

TO: Honorable Mayor and Town Council
FROM: Ami Chilton, Finance Director
DATE: June 21, 2024
RE: Gann Appropriations Limit

Recommendation

Approve resolution certifying compliance with the Fiscal Year 2023-24 appropriations limitation and establishing the appropriations limit for Fiscal Year 2024-25.

Issue Statement and Discussion

On November 6, 1979 voters approved the Gann Spending Limitation (Proposition 4), which established Article XIII B of the State Constitution. Article XIII B sets limits on the amount of tax revenues the State and most local governments can appropriate within a given fiscal year ("Appropriation Limit"). Refined by Proposition 98 in 1988 and Proposition 111 in 1990, Article XIII B provides that Appropriation Limits are to be established annually by each governmental entity in accordance with the constitutional amendments and enabling state legislation. The Town of Loomis is to approve the appropriations limit each year.

The California Department of Finance transmits the price and population information to local government jurisdictions to calculate the annual appropriations limit. Limits are generally based upon actual appropriations in a base year, adjusted for cost-of-living and population growth over time. The net appropriations subject to the limit includes tax revenue and interest earnings on investment on tax revenues.

The Fiscal Year 2024-25 adjusted appropriations limit is the combination of the income factor percent change of 3.62% and the total county population percent change of 0.67%. The two factors are combined to provide a single limit adjustment factor as follows:

Per Capita Cost of Living converted to a ratio	$(3.62 + 100)/100 = 1.0362$
Population converted to ratio	$(.67 + 100)/100 = 1.0067$
Appropriation Limit Adjustment Factor	$1.0362 \times 1.0067 = 1.04314254$

This Appropriation Limit Adjustment factor is applied to the prior year's adjusted appropriations limit to calculate the current Adjusted Appropriations Limit: $\$10,413,596 \times 1.04314254 = \$10,862,865$.

The adjusted appropriations limit is compared to the net appropriations subject to the limit. The net appropriations subject to the limit needs to be no greater than the adjusted appropriations limit. The Town's FY 2024-25 adjusted appropriations limit is $\$10,862,865$. The net appropriations subject to the limit is $\$4,736,000$ which is less than the adjusted appropriations limit by $\$6,126,865$.

Adjusted Appropriations Limit	\$10,862,865
Net Appropriations Subject to Limit	- \$ 4,736,000
Amount Under the Limit	\$ 6,126,865

Calculation of Adjusted Appropriations Limit and Net Appropriation Subject to Limit

Fiscal Year	Prior Year Base Limit	Per Capita Cost of Living Ratio	Population Ratio	Adjustment Factor	Adjusted Appropriations Limit	Net Appropriations Subj to Limit	Adjusted Appropriations Limit vs Net Appropriations Subj to Limit Under/(Over)
2024-2025	\$10,413,596	1.0362	0.67	1.04314254	\$10,862,865	\$4,736,000	\$6,126,865

CEQA Requirements

Not applicable

Financial and/or Policy Implications

None

Attachments

Appropriations Limit Factors and Calculation for the Year Ending June 30, 2025 Resolution

Attachement A

**TOWN OF LOOMIS
GANN APPROPRIATIONS LIMIT FACTORS AND CALCULATION
FOR THE YEAR ENDING JUNE 30, 2025**

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Population Growth	1.95%	1.50%	0.37%	-1.61%	0.67%	0.68%	0.68%	0.69%	0.70%
Personal Income	3.73%	5.73%	7.55%	4.44%	3.62%	5.01%	5.27%	5.18%	4.70%
Population times Personal Income	1.0575%	1.0732%	1.0795%	1.0276%	1.0431%	1.0572%	1.0599%	1.0591%	1.0543%
Appropriations Limit	8,747,910	9,387,902	10,134,047	10,413,596	10,862,865	11,484,724	12,172,692	12,891,491	13,592,112
Appropriations Subject to Limit	3,248,070	2,935,000	3,899,886	3,476,752	4,736,000	4,854,400	4,975,760	5,100,154	5,227,658
% of Appropriations Capacity Used	37.13%	31.26%	38.48%	33.39%	43.60%	42.27%	40.88%	39.56%	38.46%

Notes: Actual factors supplied by State Department of Finance through 2023/24.

TOWN OF LOOMIS

RESOLUTION NO. 24-___

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF LOOMIS
CERTIFYING COMPLIANCE WITH THE 2023-2024 APPROPRIATION
LIMITATION AND ESTABLISHING THE APPROPRIATION
LIMITATION FOR THE 2024-2025 FISCAL YEAR

WHEREAS, the Council of the Town of Loomis hereby certifies that the estimated actual appropriations for the fiscal year 2023-2024 will fall within the appropriation limitation for the 2023-2024 fiscal year; and

WHEREAS, the Council of the Town of Loomis must establish the appropriation limitation for the fiscal year 2024-2025, as calculated in attachment A;

NOW, THEREFORE, IT IS HEREBY RESOLVED by the Town Council of the Town of Loomis, that the 2023-2024 fiscal year expenditures fall within the established limitations and the limitations for the 2024-2025 fiscal year are hereby established at \$10,862,865.

PASSED AND ADOPTED this 21st day of June, 2024 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Mayor

ATTEST:

Deputy Town Clerk



**TOWN OF LOOMIS
PROPOSED ANNUAL BUDGET
FISCAL YEAR 2024-25**

TOWN OF LOOMIS

PROPOSED ANNUAL BUDGET

FISCAL YEAR
JULY 1, 2024 – JUNE 30, 2025

Town Council

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

Executive Staff / Budget Development Team

Wes Heathcock, Town Manager
Carol Parker, Deputy Town Clerk
Merrill Buck, Town Engineer
Christy Consolini, Planning Director
David Strock, Public Works Director
Ami Chilton, Finance Director

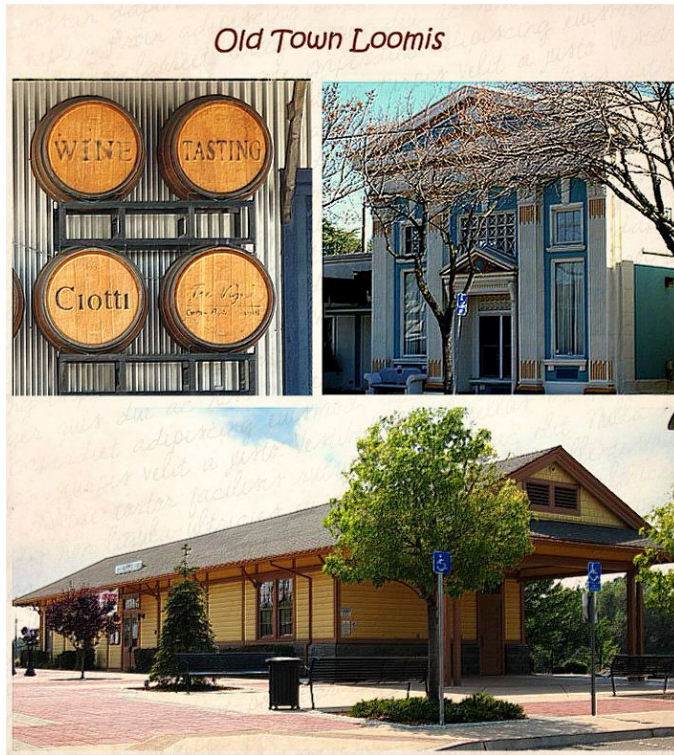


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GENERAL FUND



**TOWN OF LOOMIS
PROPOSED BUDGET
YEAR ENDING JUNE 30, 2025**

GENERAL FUND - OPERATING BUDGET SUMMARY
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REVENUE/EXPENSE DESCRIPTION	FY 2024/25	FY 2023/24		FY 2022/23	FY 2021/22	FY 2020/21
	BUDGET	ESTIMATED ACTUAL	BUDGET	ESTIMATED ACTUAL	ACTUAL	ACTUAL

OPERATING REVENUES AND EXPENDITURES						
TOTAL REVENUES	\$ 6,636,850	\$ 5,947,690	\$ 5,991,500	\$ 5,878,132	\$ 5,231,052	\$ 5,262,784
TOTAL EXPENDITURES	\$ 6,605,165	\$ 5,706,946	\$ 5,551,707	\$ 5,214,002	\$ 5,089,640	\$ 5,024,504
NET CHANGE (REVENUE OVER/UNDER EXPENDITURES)	\$ 31,685	\$ 240,744	\$ 439,793	\$ 664,130	\$ 141,412	\$ 238,279

CAPITAL PROJECTS AND EQUIPMENT - FUNDED BY CAPITAL RESERVES						
TOTAL EXPENDITURES	\$ 1,679,619	\$ 1,319,694	\$ -	\$ 376,596	\$ 3,610	\$ 400,000

CHANGES IN FUND BALANCE						
BEGINNING FUND BALANCE	\$ 3,324,313	\$ 4,403,264	\$ 4,403,264	\$ 4,115,730	\$ 3,977,928	\$ 4,139,648
ENDING FUND BALANCE	\$ 1,676,379	\$ 3,324,313	\$ 4,843,057	\$ 4,403,264	\$ 4,115,730	\$ 3,977,928

**TOWN OF LOOMIS
PROPOSED BUDGET
YEAR ENDING JUNE 30, 2025**

GENERAL FUND - OPERATING BUDGET RESERVE BALANCE ESTIMATES JUNE 30, 2025
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REVENUE/EXPENSE DESCRIPTION	FY 2024/25	FY 2023/24		FY 2022/23	FY 2021/22	FY 2020/21
	BUDGET	ESTIMATED ACTUAL	BUDGET	ESTIMATED ACTUAL	ACTUAL	ACTUAL
ENDING FUND BALANCE	\$ 1,676,379	\$ 3,324,313	\$ 4,843,057	\$ 4,403,264	\$ 4,115,730	\$ 3,977,928



<u>RESERVE BALANCE ESTIMATES JUNE 30, 2025</u>	
Operating Reserves	\$ 1,111,543
Other Post Employment Benefits (OPEB)	\$ 101,430
Drainage, Fire, Supplemental Law Enforcement	\$ 172,107
Litigation and Business Assistance	\$ 150,000
Parks	\$ 50,000
Capital Improvements	\$ 91,299 (After Adoption of 2024/25-2025/26 Capital Improvements Program)

**TOWN OF LOOMIS
PROPOSED BUDGET
YEAR ENDING JUNE 30, 2025**

**GENERAL FUND - OPERATING BUDGET
REVENUE AND EXPENDITURES BY DEPARTMENT SUMMARY**

REVENUE/EXPENSE DESCRIPTION	FY 2024/25	FY 2023/24		FY 2022/23	FY 2021/22	FY 2020/21
	BUDGET	ESTIMATED ACTUAL	BUDGET	ESTIMATED ACTUAL	ACTUAL	ACTUAL
REVENUE BY MAJOR CATEGORY						
Property and Sales Taxes	4,736,000	3,476,752	4,270,000	3,899,886	3,496,435	3,415,172
Franchise Fees	374,000	367,707	367,000	344,322	313,710	290,617
Licenses and Permits	406,850	844,656	314,500	565,028	429,424	324,476
Revenue from Other Agencies	1,015,000	986,698	930,000	926,993	848,740	800,336
Investment Earnings	50,000	62,362	65,000	67,155	60,033	84,044
Other Sources	55,000	209,515	45,000	74,747	82,710	348,139
TOTAL REVENUES	\$ 6,636,850	\$ 5,947,690	\$ 5,991,500	\$ 5,878,132	\$ 5,231,052	\$ 5,262,784

EXPENDITURES BY DEPARTMENT/CENTER						
Town Council	59,200	68,544	54,200	50,805	56,778	41,810
Town Clerk	135,515	146,647	107,700	107,373	95,815	94,533
Finance/Treasury	571,400	491,187	253,400	332,942	238,774	239,553
Administration	833,100	689,657	769,600	805,845	805,416	686,898
Planning	716,100	562,512	572,700	637,925	701,565	841,596
Community Services	45,200	37,101	45,200	35,171	37,002	16,522
Library	565,700	497,195	648,620	455,186	465,855	363,015
Economic Development	25,000	17,572	16,000	16,430	7,748	100,320
Safety Services	2,172,800	2,022,619	2,001,877	1,799,932	1,711,966	1,716,523
Building	375,500	416,360	258,100	346,261	323,188	284,601
Public Works	1,105,650	757,552	824,310	626,131	645,535	639,133
TOTAL EXPENDITURES	\$ 6,605,165	\$ 5,706,946	\$ 5,551,707	\$ 5,214,002	\$ 5,089,640	\$ 5,024,504

**TOWN OF LOOMIS
PROPOSED BUDGET
YEAR ENDING JUNE 30, 2025**

**GENERAL FUND - OPERATING BUDGET
REVENUE DETAIL**

REVENUE DESCRIPTION	FY 2024/25	FY 2023/24		FY 2022/23	FY 2021/22	FY 2020/21
	BUDGET	ESTIMATED ACTUAL	BUDGET	ESTIMATED ACTUAL	ACTUAL	ACTUAL
PROPERTY AND SALES TAX						
30010 Property Taxes - Secured	\$ 1,662,000	\$ 1,571,264	\$ 1,530,000	\$ 1,483,367	\$ 1,375,301	\$ 1,295,455
30020 Property Taxes - Unsecured	\$ 30,000	\$ 53,296	\$ 30,000	\$ 32,716	\$ 29,742	\$ 31,465
30025 Property Taxes - Supplemental	\$ 38,000	\$ 37,955	\$ 30,000	\$ 66,717	\$ 51,320	\$ 35,914
30030 Sales and Use Taxes	\$ 1,996,000	\$ 1,025,691	\$ 1,670,000	\$ 1,403,870	\$ 1,161,720	\$ 1,284,521
30031 1/4 cent Transaction Tax	\$ 927,000	\$ 699,845	\$ 950,000	\$ 833,559	\$ 755,883	\$ 662,531
30040 Real Property Transfer Tax	\$ 70,000	\$ 75,435	\$ 50,000	\$ 69,599	\$ 94,736	\$ 86,533
30050 Transient Occupancy Tax	\$ 13,000	\$ 13,266	\$ 10,000	\$ 10,059	\$ 27,733	\$ 18,754
SUBTOTAL	\$ 4,736,000	\$ 3,476,752	\$ 4,270,000	\$ 3,899,886	\$ 3,496,435	\$ 3,415,172
FRANCHISES						
32010 PG&E Electric	\$ 111,000	\$ 108,043	\$ 100,000	\$ 101,371	\$ 88,738	\$ 80,604
32020 PG&E Gas	\$ 26,000	\$ 25,343	\$ 27,000	\$ 23,778	\$ 20,948	\$ 19,279
32030 Cable Television	\$ 18,000	\$ 21,688	\$ 30,000	\$ 25,306	\$ 28,095	\$ 30,336
32040 Refuse Disposal	\$ 219,000	\$ 212,633	\$ 210,000	\$ 193,867	\$ 175,929	\$ 160,398
SUBTOTAL	\$ 374,000	\$ 367,707	\$ 367,000	\$ 344,322	\$ 313,710	\$ 290,617
LICENSES AND PERMITS						
33010 Business Licenses	\$ 20,000	\$ 20,517	\$ 18,000	\$ 22,038	\$ 18,571	\$ 18,263
33012 Business License Application fee	\$ 16,000	\$ 23,852	\$ 12,000	\$ 26,159	\$ 13,121	\$ 12,462
33020 Grading Permits	\$ 14,000	\$ 23,281	\$ 10,000	\$ 16,512	\$ 13,043	\$ 16,228
33030 Encroachment Permits	\$ 5,000	\$ 12,058	\$ 1,000	\$ 9,001	\$ 5,626	\$ 3,908
33040 Building Permits	\$ 150,000	\$ 376,090	\$ 125,000	\$ 224,276	\$ 150,868	\$ 106,220
33045 Permit processing fee	\$ 12,000	\$ 35,495	\$ 10,000	\$ 11,700	\$ -	\$ -
33050 Plan Checks	\$ 95,000	\$ 147,618	\$ 75,000	\$ 138,252	\$ 99,601	\$ 92,315
33060 Electrical	\$ 18,000	\$ 28,647	\$ 10,000	\$ 18,645	\$ 19,676	\$ 12,666
33070 Plumbing	\$ 18,000	\$ 28,588	\$ 10,000	\$ 18,707	\$ 20,545	\$ 13,470
33080 Mechanical	\$ 18,000	\$ 26,577	\$ 10,000	\$ 16,703	\$ 19,659	\$ 13,635
33090 Energy	\$ 3,000	\$ 2,600	\$ 3,000	\$ 4,413	\$ 4,923	\$ 3,635

REVENUE DESCRIPTION	FY 2024/25	FY 2023/24		FY 2022/23	FY 2021/22	FY 2020/21
	BUDGET	ESTIMATED ACTUAL	BUDGET	ESTIMATED ACTUAL	ACTUAL	ACTUAL
33130 Conditional Use Permits	\$ 5,000	\$ 18,009	\$ 5,000	\$ 4,149	\$ 1,383	\$ 12,783
33140 Design Reviews	\$ 10,000	\$ 8,106	\$ 10,000	\$ 10,416	\$ 3,401	\$ 12,894
33160 Variance Fees	\$ -	\$ 2,369	\$ -	\$ 2,598	\$ 2,205	\$ 1,470
33170 Minor Boundary Adjustments	\$ 15,000	\$ 40,898	\$ 10,000	\$ 23,222	\$ 34,407	\$ 10,523
33180 Certificate of Compliance	\$ -	\$ 2,738	\$ -	\$ 1,700	\$ -	\$ -
33200 Sign Permits	\$ 500	\$ 450	\$ 500	\$ 701	\$ 465	\$ 906
33220 Subdivisions	\$ -	\$ 31,053	\$ -	\$ 110	\$ 13,106	\$ -
33230 Transportation Permits	\$ 1,850	\$ 1,850	\$ 2,000	\$ 2,152	\$ 1,834	\$ 1,262
33990 Misc. Planning/Engineering Fees	\$ 2,000	\$ 1,971	\$ 1,000	\$ 10,514	\$ 2,090	\$ (11,463)
35020 Code Enforcement Citations	\$ 3,500	\$ 11,890	\$ 2,000	\$ 3,060	\$ 4,900	\$ 3,300
SUBTOTAL	\$ 406,850	\$ 844,656	\$ 314,500	\$ 565,028	\$ 429,424	\$ 324,476
OTHER AGENCIES						
36010 PY Excess Motor Vehicle In-Lieu	\$ 8,000	\$ 8,417	\$ 6,000	\$ 19,848	\$ 7,865	\$ 5,052
36035 Property Tax in Lieu of VL Fees	\$ 999,000	\$ 969,722	\$ 915,000	\$ 898,594	\$ 832,069	\$ 786,521
36060 Homeowner Property Tax Relief	\$ 8,000	\$ 8,560	\$ 9,000	\$ 8,551	\$ 8,806	\$ 8,763
SUBTOTAL	\$ 1,015,000	\$ 986,698	\$ 930,000	\$ 926,993	\$ 848,740	\$ 800,336
INVESTMENTS						
37010-20 Portfolio income	\$ 50,000	\$ 62,362	\$ 65,000	\$ 60,000	\$ 60,033	\$ 84,044
SUBTOTAL	\$ 50,000	\$ 62,362	\$ 65,000	\$ 67,155	\$ 60,033	\$ 84,044
OTHER SOURCES						
35010 Traffic fines	\$ 5,000	\$ 3,517	\$ 5,000	\$ 5,101	\$ 5,887	\$ 4,651
39010 Insurance Refunds	\$ 20,000	\$ 41,736	\$ 10,000	\$ 32,065	\$ 40,974	\$ 5,730
39020 Rents	\$ 20,000	\$ 24,277	\$ 20,000	\$ 18,288	\$ 11,006	\$ 15,061
39090 Grants		\$ 105,116		\$ -	\$ -	\$ -
39090 Miscellaneous	\$ 10,000	\$ 34,868	\$ 10,000	\$ 19,294	\$ 24,844	\$ 608
SUBTOTAL	\$ 55,000	\$ 209,515	\$ 45,000	\$ 74,747	\$ 82,710	\$ 26,049
RESERVES						
Prior Year Excess Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 322,090
TOTAL REVENUES	\$ 6,636,850	\$ 5,947,690	\$ 5,991,500	\$ 5,878,132	\$ 5,231,052	\$ 5,262,784

**TOWN OF LOOMIS
PROPOSED BUDGET
YEAR ENDING JUNE 30, 2025**

<p>GENERAL FUND - OPERATING BUDGET DEPARTMENT 0100 TOWN COUNCIL</p>
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EXPENSE DESCRIPTION	FY 2024/25	FY 2023/24		FY 2022/23	FY 2021/22	FY 2020/21
	BUDGET	ESTIMATED ACTUAL	BUDGET	ESTIMATED ACTUAL	ACTUAL	ACTUAL
PERSONNEL						
40110 Salaries and wages	23,000	22,972	23,000	22,972	22,972	22,972
40310 Medicare	2,000	1,757	2,000	1,757	1,757	1,626
SUPPLIES AND EQUIPMENT						
50110 Office Expenses	4,000	4,261	4,000	2,285	3,380	4,903
50150 Legal Noticing/Postage		14,173	5,000	4,463	14,706	5,038
50210 Copy Machine					237	1,952
CONTRACTED SERVICES						
51210 Strategic Planning/Goal Setting	5,000	3,488	5,000	5,175		
RESOURCE DEVELOPMENT						
60110 Memberships and Dues	5,000	5,050	5,000	5,044	4,662	4,529
60120 Travel and Meetings	20,000	15,042	10,000	9,109	9,063	790
MISCELLANEOUS						
80010 Town Sponsored Events	200	1,800	200			
TOTAL	\$ 59,200	\$ 68,544	\$ 54,200	\$ 50,805	\$ 56,778	\$ 41,810

**TOWN OF LOOMIS
PROPOSED BUDGET
YEAR ENDING JUNE 30, 2025**

<p>GENERAL FUND - OPERATING BUDGET DEPARTMENT 0200 TOWN CLERK</p>
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EXPENSE DESCRIPTION	FY 2024/25	FY 2023/24		FY 2022/23	FY 2021/22	FY 2020/21
	BUDGET	ESTIMATED ACTUAL	BUDGET	ESTIMATED ACTUAL	ACTUAL	ACTUAL
PERSONNEL						
40110 Salaries and wages	91,350	79,712	74,000	75,887	70,897	54,200
40210 Group Insurance	9,000	7,434	8,000	6,553	7,569	16,626
40220 Retirement	10,500	9,438	9,000	6,279	3,674	5,217
40230 Worker's Compensation	6,100	3,479	6,000	3,083	3,008	4,344
40310 Medicare	1,365	1,097	1,000	1,015	1,002	766
40320 Unemployment and Training Tax	400	400	500	189	224	186
SUPPLIES AND EQUIPMENT						
50110 Office Expenses	1,000	801	1,000	702	989	
50160 Books and Publications	500	-	2,000			25
RESOURCE DEVELOPMENT						
60110 Memberships and Dues	500	825	200		690	390
60120 Travel and Meetings	4,000	5,705	3,500	4,672	5,550	619

EXPENSE DESCRIPTION	FY 2024/25	FY 2023/24		FY 2022/23	FY 2021/22	FY 2020/21
	BUDGET	ESTIMATED ACTUAL	BUDGET	ESTIMATED ACTUAL	ACTUAL	ACTUAL
OCCUPANCY						
61120 Utilities		-	-		121	1,073
61140 Building Maintenance		-	-		31	21
CAPITAL OUTLAY						
70010 Small Equipment		-	500			694
70130 Technology Equipment	1,200	-				
MISCELLANEOUS						
80120 Elections	6,800	35,000		6,701		6,847
80130 Codification	2,800	2,756	2,000	2,293	2,060	3,524
TOTAL	\$ 135,515	\$ 146,647	\$ 107,700	\$ 107,373	\$ 95,815	\$ 94,533

**TOWN OF LOOMIS
PROPOSED BUDGET
YEAR ENDING JUNE 30, 2025**

<p>GENERAL FUND - OPERATING BUDGET DEPARTMENT 0300 FINANCE AND TREASURY</p>
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EXPENSE DESCRIPTION	FY 2024/25	FY 2023/24		FY 2022/23	FY 2021/22	FY 2020/21
	BUDGET	ESTIMATED ACTUAL	BUDGET	ESTIMATED ACTUAL	ACTUAL	ACTUAL
PERSONNEL						
40110 Salaries and wages	255,000	54,972	157,000	194,298	148,900	149,312
40210 Group Insurance	26,000	5,970	21,000	20,434	22,847	24,287
40220 Retirement	27,000	5,946	19,000	12,122	14,549	14,559
40230 Worker's Compensation	18,000	13,155	12,000	11,304	11,029	12,792
40310 Medicare	3,700	768	2,000	2,757	2,060	2,046
40320 Unemployment and Training Tax	800	200	700	189	224	513
SUPPLIES AND EQUIPMENT						
50110 Office Expenses	1,000	55	1,000	139	1,038	615
50210 Copy Machine		-			40	325
CONTRACTED SERVICES						
51210 Bank Custodial services	3,500	2,750	3,500	2,625	3,500	
51210 Computer Services	4,500	14,748	4,500	11,829	3,986	27,571
51210 Auditors	70,000	-	30,000	25,564	27,681	6,647
51210 Consultants	73,000	387,131	-	47,482		

EXPENSE DESCRIPTION	FY 2024/25	FY 2023/24		FY 2022/23	FY 2021/22	FY 2020/21
	BUDGET	ESTIMATED ACTUAL	BUDGET	ESTIMATED ACTUAL	ACTUAL	ACTUAL
RESOURCE DEVELOPMENT						
60110 Memberships and Dues	900	867	700		1,240	885
60120 Travel and Meetings	8,000	1,959	1,000	6,599	5,087	1,307
60120 Travel and Meetings - Risk Mgmt			1,000	(2,400)	(3,600)	(2,700)
OCCUPANCY						
61120 Utilities		-			154	1,366
61140 Building Maintenance		-			40	27
CAPITAL OUTLAY						
70130 Technology Equipment		2,666				
70140 Software	80,000					
TOTAL	\$ 571,400	\$ 491,187	\$ 253,400	\$ 332,942	\$ 238,774	\$ 239,553

**TOWN OF LOOMIS
PROPOSED BUDGET
YEAR ENDING JUNE 30, 2025**

<p>GENERAL FUND - OPERATING BUDGET DEPARTMENT 0500 ADMINISTRATION</p>
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EXPENSE DESCRIPTION	FY 2024/25	FY 2023/24		FY 2022/23	FY 2021/22	FY 2020/21
	BUDGET	ESTIMATED ACTUAL	BUDGET	ESTIMATED ACTUAL	ACTUAL	ACTUAL
PERSONNEL						
40110 Salaries and wages	270,000	228,316	295,000	313,564	277,559	282,240
40210 Group Insurance	34,000	33,141	52,000	50,700	45,196	45,806
40220 Retirement	30,000	22,179	32,000	31,020	30,111	30,038
40230 Worker's Compensation	19,000	22,031	23,000	19,526	19,050	21,239
40310 Medicare	4,100	3,311	4,000	4,922	6,896	4,341
40320 Unemployment and Training Tax	800	986	1,500	1,141	957	1,255
40510 Car Allowance	5,700	4,800	6,100	4,200	4,200	4,200
40521 Pension Obligation	69,000	65,988	69,000	74,383	62,949	56,195
SUPPLIES AND EQUIPMENT						
50110 Office Expenses	20,000	22,817	20,000	28,307	20,548	13,213
50150 Legal Noticing	5,000	-				
50160 Books and Publications	2,000	-	2,000	160	4,019	638
50210 Copy Machine	5,000	4,060	7,000	6,792	2,714	1,952
50120 Technology Allowance	3,000	900	3,000	2,163		
COMMUNICATIONS						
50310 Postage/Legal Noticing	15,000	9,637	5,000	6,039	693	603
50320 Telephone	13,000	7,010	12,500	11,920	10,663	8,921
50330 Internet Access	12,000	10,385	11,000	10,188	9,088	11,171

EXPENSE DESCRIPTION	FY 2024/25	FY 2023/24		FY 2022/23	FY 2021/22	FY 2020/21
	BUDGET	ESTIMATED ACTUAL	BUDGET	ESTIMATED ACTUAL	ACTUAL	ACTUAL
CONTRACTED SERVICES						
51210 Attorney	60,000	82,268	60,000	77,785	72,418	56,127
51210 Outside Services	131,000	34,433	30,000	33,552	39,948	42,365
51210 Record Council/Commission Mtgs	5,000	2,200	5,000	2,800	3,200	4,250
RESOURCE DEVELOPMENT						
60110 Memberships and Dues	5,000	3,782	5,000	5,684	4,239	4,178
60120 Travel and Meetings	6,000	3,566	6,000	7,278	5,031	5,000
OCCUPANCY						
61120 Utilities	20,000	10,018	18,000	13,829	16,202	9,691
61140 Building Maintenance	8,000	14,100	8,000	16,695	54,639	7,893
CAPITAL OUTLAY						
70010 Small Equipment	500	348	500	3,788	43,896	1,736
70130 Computer Purchases			500	1,697		
MISCELLANEOUS						
80010 LAFCO/Air Pollution Cntrl Brd/Othr	8,000	6,888	12,000	5,082	4,469	6,620
80110 Insurance and Bonds	49,000	46,569	45,000	38,863	35,239	38,317
80510 Property Tax Administration	26,000	25,610	30,000	25,961	25,385	24,608
80520 Bank/Other Fees	7,000	7,316	6,500	7,806	6,107	4,301
50190 Mstr Gardners Rebate Passthrough		17,000				
TOTAL	\$ 833,100	\$ 689,657.14	\$ 769,600.00	\$ 805,845	\$ 805,416	\$ 686,898

**TOWN OF LOOMIS
PROPOSED BUDGET
YEAR ENDING JUNE 30, 2025**

<p>GENERAL FUND - OPERATING BUDGET DEPARTMENT 0700 PLANNING</p>
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EXPENSE DESCRIPTION	FY 2024/25	FY 2023/24		FY 2022/23	FY 2021/22	FY 2020/21
	BUDGET	ESTIMATED ACTUAL	BUDGET	ESTIMATED ACTUAL	ACTUAL	ACTUAL
PERSONNEL						
40110 Salaries and Wages	235,000	205,748	205,000	225,829	169,017	160,218
40210 Group Insurance	32,000	30,192	29,000	38,835	33,773	28,396
40220 Retirement	18,000	12,585	15,000	16,707	15,802	15,155
40230 Worker's Compensation	16,000	15,074	16,000	13,605	13,034	6,034
40310 Medicare	3,600	3,077	3,000	3,104	2,480	2,394
40320 Unemployment and Training Tax	800	515	500	483	448	554
SUPPLIES AND EQUIPMENT						
50110 Office Expenses	2,000	90	2,000	242	1,510	4,307
50150 Legal Publication	4,000	17,088	4,000	5,474	2,376	3,185
50160 Books and Publications	500	9	500		265	144
50210 Equipment Maintenance	-	-	-		237	1,952
COMMUNICATIONS						
50310 Postage	1,000	5,317	1,000	481	1,402	1,152
50320 Telephone	-	-	-			

EXPENSE DESCRIPTION	FY 2024/25	FY 2023/24		FY 2022/23	FY 2021/22	FY 2020/21
	BUDGET	ESTIMATED ACTUAL	BUDGET	ESTIMATED ACTUAL	ACTUAL	ACTUAL
CONTRACTED SERVICES						
51210 Consulting	30,000	24,338	15,000	16,095	29,245	16,741
51210 Code Enforcement	99,000	87,850	80,000	61,705	47,595	29,638
51210 Master Plan		-				
51210 General Plan update	68,500	159,803	200,000	253,730	383,604	568,839
51210 Zoning Update	100,000	-				
51210 Parks/Open Space Consultant	100,000	-				
RESOURCE DEVELOPMENT						
60110 Memberships and Dues	500	826	500		398	398
60120 Travel and Meetings	4,700	-	700	1,635	89	
OCCUPANCY						
61120 Utilities		-			230	2,050
61140 Building Maintenance		-			60	40
CAPITAL OUTLAY						
70010 Small Equipment	500	-	500			400
MISCELLANEOUS						
TOTAL	\$ 716,100	\$ 562,512	\$ 572,700	\$ 637,925	\$ 701,565	\$ 841,596

**TOWN OF LOOMIS
PROPOSED BUDGET
YEAR ENDING JUNE 30, 2025**

<p>GENERAL FUND - OPERATING BUDGET COST CENTER 0900 COMMUNITY SERVICES</p>

EXPENSE DESCRIPTION	FY 2024/25	FY 2023/24		FY 2022/23	FY 2021/22	FY 2020/21
	BUDGET	ESTIMATED ACTUAL	BUDGET	ESTIMATED ACTUAL	ACTUAL	ACTUAL
PERSONNEL						
SUPPLIES AND EQUIPMENT						
50120 Supplies - Community Projects	3,000	2,342	3,000		11,893	268
50120 Supplies -Community Night Out	5,000	1,805	5,000	1,422		
50160 Depot Maintenance and Utilities	3,200	3,200	3,200	4,320	3,741	2,604
CONTRACTED SERVICES						
51210 Summer Concerts	7,500	7,301	7,500	6,363	6,380	850
51210 Summer Swim Program	6,500	2,453	6,500	2,037	1,088	
MISCELLANEOUS						
Community Invol. Mini-grants	20,000	20,000	20,000	21,030	13,900	12,800
TOTAL	\$ 45,200	\$ 37,101	\$ 45,200	\$ 35,171	\$ 37,002	\$ 16,522

**TOWN OF LOOMIS
PROPOSED BUDGET
YEAR ENDING JUNE 30, 2025**

<p>GENERAL FUND - OPERATING BUDGET DEPARTMENT 0910 LIBRARY</p>

EXPENSE DESCRIPTION	FY 2024/25	FY 2023/24		FY 2022/23	FY 2021/22	FY 2020/21
	BUDGET	ESTIMATED ACTUAL	BUDGET	ESTIMATED ACTUAL	ACTUAL	ACTUAL
PERSONNEL						
40110 Salaries and Wages	273,000	224,569	258,000	215,321	174,416	181,892
40210 Group Insurance	55,000	51,984	79,000	57,043	44,642	40,292
40220 Retirement	19,000	17,247	17,000	12,596	12,052	11,564
40230 Worker's Compensation	19,200	15,074	20,000	13,360	13,034	3,138
40310 Medicare	5,000	3,916	5,000	4,149	3,294	3,813
40320 Unemployment and Training Tax	2,000	701	1,120	672	974	632
SUPPLIES AND EQUIPMENT						
50110 Office Supplies	2,500	2,595	2,500	630	1,247	288
50120 Materials and Supplies	4,000	4,238	4,000	1,500	2,201	3,779
50160 Books and Publications	40,000	41,200	40,000	42,062	31,920	21,706
61110 Equipment Lease	6,500	6,426	5,200	6,268	4,447	3,620
COMMUNICATIONS						
50320 Telephone	3,500	3,250	2,000	1,999	1,923	1,688
50330 Internet	4,000	3,897	3,600	3,588	4,489	3,289

EXPENSE DESCRIPTION	FY 2024/25	FY 2023/24		FY 2022/23	FY 2021/22	FY 2020/21
	BUDGET	ESTIMATED ACTUAL	BUDGET	ESTIMATED ACTUAL	ACTUAL	ACTUAL
CONTRACTED SERVICES						
51210 Professional Fees	1,000	20,638	1,000	6,093		
51220 Computer Services	30,000	26,774	22,000	22,345	18,344	15,399
51230 Community Programs	5,000	1,676	5,000	3,270	4,250	2,103
RESOURCE DEVELOPMENT						
60110 Memberships and Dues	8,000	8,190	8,000	6,327	8,415	8,557
60120 Travel and Meetings	2,000	1,361	2,000	1,403	1,953	150
OCCUPANCY						
61120 Utilities	31,000	28,076	20,000	21,375	20,585	17,034
61140 Library Facility Maintenance	15,000	16,746	15,000	17,135	12,977	16,358
CAPITAL OUTLAY						
70010 Small Equipment	3,000	-	2,000	3,727		
70130 Computer Purchases	7,200	-	30,000			21,990
MISCELLANEOUS						
51210 Bank and Other Fees	200	-	200			
51210 Insurance	23,600	14,960	5,000	13,644	3,750	5,000
51220 Advertising	6,000	3,679	1,000	679	941	724
51230 Transfer to Reserves		-	100,000		100,000	
TOTAL	\$ 565,700	\$ 497,195	\$ 648,620	\$ 455,186	\$ 465,855	\$ 363,015

**TOWN OF LOOMIS
PROPOSED BUDGET
YEAR ENDING JUNE 30, 2025**

<p>GENERAL FUND - OPERATING BUDGET COST CENTER 1000 ECONOMIC DEVELOPMENT</p>

EXPENSE DESCRIPTION	FY 2024/25	FY 2023/24		FY 2022/23	FY 2021/22	FY 2020/21
	BUDGET	ESTIMATED ACTUAL	BUDGET	ESTIMATED ACTUAL	ACTUAL	ACTUAL
PERSONNEL						
CONTRACTED SERVICES						
51210 Chamber of Comm./Business	10,000	6,639	5,000	6,253	3,143	5,615
51210 Town Promotion	7,000	5,538	3,000	4,451	1,500	1,250
51210 Community Outreach	5,000	2,699	5,000	2,500		2,500
RESOURCE DEVELOPMENT						
60110 Dues and memberships	3,000	2,696	3,000	2,723	3,105	3,455
60120 Leadership Loomis		-		503		
MISCELLANEOUS						
CARES Business Assist. Grants		-				87,500
TOTAL	\$ 25,000	\$ 17,572	\$ 16,000	\$ 16,430	\$ 7,748	\$ 100,320

**TOWN OF LOOMIS
PROPOSED BUDGET
YEAR ENDING JUNE 30, 2025**

<p>GENERAL FUND - OPERATING BUDGET COST CENTER 1500 SAFETY SERVICES</p>
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EXPENSE DESCRIPTION	FY 2024/25	FY 2023/24		FY 2022/23	FY 2021/22	FY 2020/21
	BUDGET	ESTIMATED ACTUAL	BUDGET	ESTIMATED ACTUAL	ACTUAL	ACTUAL
CONTRACTED SERVICES						
51210 Police - Base Services	2,076,000	1,968,956	1,933,884	1,758,075	1,671,296	1,628,668
51210 Traffic Officer - non COPS grant			-			50,000
51210 Wildland Fire	20,000		20,000			
51210 Animal Control	73,000	52,930	45,223	41,112	39,914	37,090
51210 Civil Defense	800	733	770	745	756	765
MISCELLANEOUS						
81510 Booking Fees	3,000		2,000			
TOTAL	\$ 2,172,800	\$ 2,022,619	\$ 2,001,877	\$ 1,799,932	\$ 1,711,966	\$ 1,716,523

**TOWN OF LOOMIS
PROPOSED BUDGET
YEAR ENDING JUNE 30, 2025**

<p>GENERAL FUND - OPERATING BUDGET DEPARTMENT 1700 BUILDING</p>
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EXPENSE DESCRIPTION	FY 2024/25	FY 2023/24		FY 2022/23	FY 2021/22	FY 2020/21
	BUDGET	ESTIMATED ACTUAL	BUDGET	ESTIMATED ACTUAL	ACTUAL	ACTUAL
PERSONNEL						
40110 Salaries and Wages	35,000	25,973	29,000	27,053	37,094	25,208
40210 Group Insurance	900	-	1,000		1,973	9,832
40220 Retirement	2,700	-	2,000			
40230 Worker's Compensation	2,500	11,593	11,000	10,277	10,026	3,138
40310 Medicare	500	-	500			
40320 Unemployment and Training Tax	200	68	100	62	112	88
SUPPLIES AND EQUIPMENT						
50110 Office Expenses	8,000	8,675		808	713	23
50160 Books and Publications	500	56	1,500			
COMMUNICATIONS						
50310 Postage	1,000	156	3,000	2,987	3,427	4,299
50320 Telephone		-				

EXPENSE DESCRIPTION	FY 2024/25	FY 2023/24		FY 2022/23	FY 2021/22	FY 2020/21
	BUDGET	ESTIMATED ACTUAL	BUDGET	ESTIMATED ACTUAL	ACTUAL	ACTUAL
CONTRACTED SERVICES						
51210 Building Official	252,000	240,821	160,000	206,444	172,898	161,936
51211 Plan Checking	60,000	128,961	50,000	98,090	96,848	79,384
RESOURCE DEVELOPMENT						
60120 Travel and Meetings	200	58		540		
OCCUPANCY						
61120 Utilities					77	681
61140 Building Maintenance					20	13
CAPITAL OUTLAY						
70140 Software	\$ 12,000					
MISCELLANEOUS						
TOTAL	\$ 375,500	\$ 416,360	\$ 258,100	\$ 346,261	\$ 323,188	\$ 284,601

**TOWN OF LOOMIS
PROPOSED BUDGET
YEAR ENDING JUNE 30, 2025**

<p>GENERAL FUND - OPERATING BUDGET DEPARTMENT 1900.010 PUBLIC WORKS - ENGINEERING</p>
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EXPENSE DESCRIPTION	FY 2024/25	FY 2023/24		FY 2022/23	FY 2021/22	FY 2020/21
	BUDGET	ESTIMATED ACTUAL	BUDGET	ESTIMATED ACTUAL	ACTUAL	ACTUAL
PERSONNEL						
40110 Salaries and Wages	65,000	41,260	41,000	36,996	64,108	1,921
40210 Group Insurance	11,900	4,876	5,000	6,152	13,109	
40220 Retirement	2,700	3,018	3,000	2,841	3,003	
40230 Worker's Compensation	4,600	3,202	3,000	2,964	2,714	
40310 Medicare	900	598	1,000	536	661	
40320 Unemployment and Training Tax	300	282	300	259	448	
SUPPLIES AND EQUIPMENT						
50110 Office Expenses	2,500	600	2,500	1,587	582	
50210 Equipment Maintenance					40	325
CONTRACTED SERVICES						
51210 Engineering/Development Review	100,000	149,645	100,000	136,260	98,754	231,820

EXPENSE DESCRIPTION	FY 2024/25	FY 2023/24		FY 2022/23	FY 2021/22	FY 2020/21
	BUDGET	ESTIMATED ACTUAL	BUDGET	ESTIMATED ACTUAL	ACTUAL	ACTUAL
OCCUPANCY						
61120 Utilities					187	2,190
61140 Building Maintenance					40	27
CAPITAL OUTLAY						
70130 Computer Purchases		1,407				
70430 Capital Projects					2,265	2,265
TRANSFERS OUT						
Fd 560 Refuse Franchise Fee	219,000					
TOTAL	\$ 406,900	\$ 204,889	\$ 155,800	\$ 187,595	\$ 185,911	\$ 238,548

**TOWN OF LOOMIS
PROPOSED BUDGET
YEAR ENDING JUNE 30, 2025**

<p>GENERAL FUND - OPERATING BUDGET DEPARTMENT 1900.020 PUBLIC WORKS - FACILITIES</p>

EXPENSE DESCRIPTION	FY 2024/25	FY 2023/24		FY 2022/23	FY 2021/22	FY 2020/21
	BUDGET	ESTIMATED ACTUAL	BUDGET	ESTIMATED ACTUAL	ACTUAL	ACTUAL
PERSONNEL						
40110 Salaries and Wages	159,000	143,153	143,000	109,580	95,696	78,115
40210 Group Insurance	30,000	31,731	32,000	21,843	21,463	18,514
40220 Retirement	12,000	11,287	11,000	10,845	8,508	6,307
40230 Worker's Compensation	10,000	10,688	11,000	9,891	5,977	14,580
40310 Medicare	3,100	2,414	2,000	1,589	1,612	1,416
40320 Unemployment and Training Tax	600	800	300	767	210	633
40410 Car Allowance	3,050	3,050	3,050	2,450	1,839	
SUPPLIES AND EQUIPMENT						
50110 Office Expenses	500		500			
50120 Materials and Supplies	40,500	83	7,660	2,384	9,651	9,532
50160 Books and Publications	100		100			
50170 Fuel	1,200		1,200			
50180 Equipment Rental	1,000		1,000			
50210 Equipment Maintenance	1,400	1,653	1,400		1,856	1,141
COMMUNICATIONS						
50320 Telephone	2,100	1,981	250	2,356	1,631	824
50330 Internet access	4,100	3,922	3,000	3,588	2,990	3,588

EXPENSE DESCRIPTION	FY 2024/25	FY 2023/24		FY 2022/23	FY 2021/22	FY 2020/21
	BUDGET	ESTIMATED ACTUAL	BUDGET	ESTIMATED ACTUAL	ACTUAL	ACTUAL
CONTRACTED SERVICES						
51210 Engineering			4,000			
51210 Maintenance Contracts	30,000	28,263	20,000	26,917	32,859	6,999
51210 Tree Trimming/Maintenance	50,000		800			
RESOURCE DEVELOPMENT						
60110 Memberships and Dues	100		150			
60120 Travel and Meetings	400		380		10	1,000
OCCUPANCY						
61110 Rents and Leases	3,000	3,099	420	2,833	2,925	2,848
61120 Utilities	2,900	2,794	5,000	952	989	17,151
61120 Park Water	16,000	15,009	15,000	11,460	12,123	
61140 Building Maintenance	1,000	14,266	350	682	2,459	15,074
CAPITAL OUTLAY						
70010 Small Equipment	500		260		11,299	1,501
70120 Capital Equipment			35,000		37242	12,172
70120 Technology Equipment	4,500					
MISCELLANEOUS						
80110 Insurance and Bonds	16,000	15,000	15,000	13,644	9,355	8,838
Other Fees	200		200			27
TOTAL	\$ 393,250	\$ 289,192	\$ 314,020	\$ 221,780	\$ 260,695	\$ 200,261

**TOWN OF LOOMIS
PROPOSED BUDGET
YEAR ENDING JUNE 30, 2025**

<p>GENERAL FUND - OPERATING BUDGET DEPARTMENT 1900.030 PUBLIC WORKS - DRAINAGE</p>

EXPENSE DESCRIPTION	FY 2024/25	FY 2023/24		FY 2022/23	FY 2021/22	FY 2020/21
	BUDGET	ESTIMATED ACTUAL	BUDGET	ESTIMATED ACTUAL	ACTUAL	ACTUAL
PERSONNEL						
40110 Salaries and Wages	159,000	143,153	143,000	109,580	79,584	79,257
40210 Group Insurance	30,000	31,731	32,000	21,843	20,086	18,082
40220 Retirement	10,000	11,287	11,000	10,845	7,301	6,203
40230 Worker's Compensation	10,000	10,688	11,000	9,891	7,364	9,866
40310 Medicare	3,100	2,414	2,000	1,589	1,194	1,391
40320 Unemployment and Training Tax	600	800	800	767	248	300
40410 Car Allowance	3,050	3,050	3,050	2,450	1,838	
SUPPLIES AND EQUIPMENT						
50110 Office Expenses	750		750			
50120 Materials and Supplies	2,000		2,000		2,530	
50160 Books and Publications	150		150			
50170 Fuel	2,800		2,800			
50180 Equipment Rental	2,500		2,500		442	
50210 Equipment Maintenance	500		500			
COMMUNICATIONS						
50320 Telephone	900		900			299

EXPENSE DESCRIPTION	FY 2024/25	FY 2023/24		FY 2022/23	FY 2021/22	FY 2020/21
	BUDGET	ESTIMATED ACTUAL	BUDGET	ESTIMATED ACTUAL	ACTUAL	ACTUAL
CONTRACTED SERVICES						
51210 Engineering			2,000			
51210 Grading inspection	50,000	35,000	50,000	34,175	42,766	
51210 Open Space maintenance			1,200			
RESOURCE DEVELOPMENT						
60110 Memberships and Dues	225		225			
60120 Travel and Meetings	570		570			
OCCUPANCY						
61110 Rents and Leases	630		630			
61120 Utilities	1,200		1,200			
61140 Building Maintenance	525		525			
CAPITAL OUTLAY						
70010 Small Equipment	500		390			
70120 Capital Equipment			2,000			
70430 Capital Projects			4,000			49,666
70430 Storm drain repair/replace			50,000			
MISCELLANEOUS						
80110 Insurance and Bonds	16,000	15,000	19,000	13,644	23,662	22,354
80220 Flood Control Planning	10,500	10,348	10,000	11,971	11,915	12,908
Other Fees			300			
TOTAL	\$ 305,500	\$ 263,471	\$ 354,490	\$ 216,755	\$ 198,928	\$ 200,324

**TOWN OF LOOMIS
PROPOSED BUDGET
YEAR ENDING JUNE 30, 2025**

GENERAL FUND CAPITAL PROJECTS

EXPENSE DESCRIPTION	FY 2024/25 & FY 2025/26	FY 2023/24	FY 2022/23
	NEW APPROPRIATIONS/ BUDGETS FOR ONGOING PROJECTS	ESTIMATED ACTUAL	ESTIMATED ACTUAL
CAPITAL PROJECTS (TRANSFERS OUT)			
70430 Street Resurfacing Program #22-01			50,000
70430 Sunrise Loomis Park Playground Equipment #22-17		152,358	
70430 Citywide Concrete Repair #22-04		197,673	105,484
70430 Street Resurfacing Program #23-01		770,000	
70430 Sierra College Blvd. Widening - CEQA Mitigation Fees #20-01			127,500
70120 Town Hall Admin Pool Car #23-06		27,736	
70430 Welcome Sign #23-07	10,000	61,636	1,526
70430 Downtown Baskets and Banners #22-22		15,614	32,540
70430 Citywide Striping and Signage #22-07	136,676	68,324	
51210 Signal Interconnect - Taylor, King, Swtzn (Design) #22-10	112,775	7,539	49,687
51210 Document Scanning/Digital Archive #22-26	34,374	627	
70430 Library Parking Lot and Entry ADA Improvements #22-24	225,000	18,188	9,861
70430 Security Camera Upgrades #23-05	30,000		
51210 Speed Studies and Traffic Counts #22-11	40,000		
70430 Traffic Calming - Rutherford Canyon Road #22-08	25,000		
70430 STBG Paving Project - Brace Road	368,795		
51210 Downtown Civic Parking Feasibility Study #23-XX	80,000		
70430 Street Resurfacing Program #24-01	150,000		
51210 Taylor Road Corridor Study #24-02	75,000		
51210 Pavement Management Condition Assessment #24-04	50,000		
70430 HSIP Pedestrian Crossing Improvements #24-05	92,000		
70430 Sierra College Blvd. Railroad Crossing Improvements (Design) #24-03	200,000		
70430 Traffic Signal Backplate Painting and Reflective Tape #24-XX	50,000		
TOTAL	\$ 1,679,619	\$ 1,319,694	\$ 376,596

SPECIAL REVENUE FUNDS



**TOWN OF LOOMIS
PROPOSED BUDGET
YEAR ENDING JUNE 30, 2025**

SPECIAL REVENUE FUND STREETS/ROADS/TRANSPORTATION - REVENUE AND SUMMARY FUNDS 211-221
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DESCRIPTION	FY 2024/25	FY 2023/24		FY 2022/23	FY 2021/22	FY 2020/21
	BUDGET	ESTIMATED ACTUAL	BUDGET	ESTIMATED ACTUAL	ACTUAL	ACTUAL
STREET FUND REVENUES						
36040 Gas Tax 2106	35,000	32,141	32,939	29,632	28,932	26,800
36040 Gas Tax 2107	56,000	54,400	53,707	52,862	45,174	47,485
36040 Gas Tax 2107.5	2,000	2,000	2,000	2,000	2,000	2,000
36040 Gas Tax 2105	44,000	42,200	44,713	38,788	37,782	35,092
36040 Gas Tax 2103	63,000	60,500	67,522	55,535	53,825	45,955
36040 Road Maintenance Rehabilitation (SB1)	176,480	163,138	168,444	175,850	136,751	122,639
37000 Investments			1,300		(10,277)	1,948
TRANSPORTATION FUND REVENUES						
36070 Transportation Allotment - Non Transit	489,207	480,275	526,384	526,384	564,873	298,643
36070 Transportation - Bike/Ped				31,815	107,585	
36070 Transportation Allotment - Transit	59,862	61,927	62,696	62,696	69,813	27,981
39020 Grants					100,357	
39090 Other		4,186		1,500		922,439
EXPENDITURES (SEE NEXT PAGE)	949,328	722,892	1,200,075	923,925	1,210,945	2,399,005

TOTAL REVENUES/TRANSFERS IN	\$ 925,549	\$ 900,767	\$ 959,705	\$ 977,062	\$ 1,136,815	\$ 1,530,982
TOTAL EXPENDITURES	\$ 949,328	\$ 722,892	\$ 1,200,075	\$ 923,925	\$ 1,210,945	\$ 2,399,005
REVENUE LESS EXPENDITURES	\$ (23,779)	\$ 177,875	\$ (240,370)	\$ 53,137	\$ (74,130)	\$ (868,023)

BEGINNING FUND BALANCE	\$ 26,551	\$ (151,324)	\$ (151,324)	\$ (204,461)	\$ (130,331)	\$ 737,692
ENDING FUND BALANCE	\$ 2,771	\$ 26,551	\$ (391,694)	\$ (151,324)	\$ (204,461)	\$ (130,331)

**TOWN OF LOOMIS
PROPOSED BUDGET
YEAR ENDING JUNE 30, 2025**

SPECIAL REVENUE FUND STREETS/ROADS/TRANSPORTATION - EXPENDITURES FUNDS 211-221

DESCRIPTION	FY 2024/25	FY 2023/24		FY 2022/23	FY 2021/22	FY 2020/21
	BUDGET	ESTIMATED ACTUAL	BUDGET	ESTIMATED ACTUAL	ACTUAL	ACTUAL
PERSONNEL						
40110 Salaries and Wages	212,185	181,763	182,000	154,663	166,053	160,156
40210 Group Insurance	40,777	48,829	49,000	37,821	40,114	38,184
40220 Retirement	15,734	14,802	15,000	11,867	14,777	12,849
40230 Worker's Comp	13,160	13,326	13,000	11,139	15,027	21,412
40310 Medicare/FICA	4,639	3,260	3,000	2,867	2,601	2,052
40320 Unemployment and Training Tax	1,000	652	1,500	482	438	477
SUPPLIES AND EQUIPMENT						
50110 Office Expenses	500	-	1,250			
50120 Materials and Supplies	65,000	23,553	40,000	29,083	57,550	24,307
50160 Books and Publications	2,000		250	2,000		372
50170 Fuel	12,000	12,053	8,000	10,926	12,483	11,080
50180 Equipment Rental	1,000	821	1,000		1,263	582
50210 Equipment Maintenance	15,000	12,794	10,000	17,553	10,539	12,813
50230 Signal Maintenance	15,000	21,641	10,000	13,887	11,550	13,900
61130 Street Light Service	31,000	28,516	15,000	22,843	14,179	17,396
COMMUNICATIONS						
50320 Telephone	1,000		2,500	273	622	1,650
CONTRACTED SERVICES						
51610 Transit Service	65,000	60,000	60,000	71,307	60,355	39,604
51210 Contractors		4,229		11,615		
51210 Road Safety Plan				15,385		

DESCRIPTION	FY 2024/25	FY 2023/24		FY 2022/23	FY 2021/22	FY 2020/21
	BUDGET	ESTIMATED ACTUAL	BUDGET	ESTIMATED ACTUAL	ACTUAL	ACTUAL
RESOURCE DEVELOPMENT						
60110 Memberships and Dues	1,300		1,000	1,245	1,231	1,327
60120 Travel and Meetings	1,500		1,500	450	100	425
OCCUPANCY						
61110 Rents and Leases			1,050			
61120 Utilities	74,032	67,302	30,000	68,891	46,387	39,675
61120 Corp Yard Maintenance	5,000	4,467	875	18,072	9,164	9,525
CAPITAL OUTLAY (PRIOR TO CIP)						
70010 Small Equipment	500	146	650			
70430 Sidewalk Repair	5,000		5,000		14,250	
70430 Street Signs repair and replace	20,000		500			
70120 Equipment Acquisition	5,000		10,000	2,124		32,881
70430 Contribution to Capital Improvement Program			700,000		695,527	1,741,393
70430 Chip Seal Project - Performed by County				169,952		
CAPITAL PROJECTS (TRANSFERS OUT)						
70430 Laird Road #21-02	-			40,680		
70430 Street Resurfacing #22-01	-	7,518		161,506		
70430 Street Resurfacing #23-01	-	174,853				
70430 Street Resurfacing #24-01	300,000					
MISCELLANEOUS						
80110 Insurance and Bonds	32,000	32,000	30,000	37,231	31,367	29,633
80210 Fees	10,000	10,369	8,000	10,066	8,979	7,129
89110 Fund Transfers					(3,610)	180,184
TOTAL EXPENDITURES	\$ 949,328	\$ 722,892	\$ 1,200,075	\$ 923,925	\$ 1,210,945	\$ 2,399,005

**TOWN OF LOOMIS
PROPOSED BUDGET
YEAR ENDING JUNE 30, 2025**

SPECIAL REVENUE FUND TREE FUND FUND 145

DESCRIPTION	FY 2024/25	FY 2023/24		FY 2022/23	FY 2021/22	FY 2020/21
	BUDGET	ESTIMATED ACTUAL	BUDGET	ESTIMATED ACTUAL	ACTUAL	ACTUAL
REVENUES						
39090 In-Lieu Mitigation Fees		111,540		4,400		25,000
39090 Tree Removal Penalties						
37000 Investments	9,929	7,013	6,000	2,734	(15,529)	2,939
EXPENDITURES						
51210 Tree Trimming			60,000	102,993	106,148	8,357
50120 Adopt an Oak Tree Program	5,000					
51210 Oak Tree Pruning Program	25,000	1,915				
CAPITAL PROJECTS (TRANSFERS OUT)						
70430 Blue Anchor Park Shade Sail Project (Trees)	60,000	-				

TOTAL REVENUES	\$ 9,929	\$ 118,553	\$ 6,000	\$ 7,134	\$ (15,529)	\$ 27,939
TOTAL EXPENDITURES	\$ 90,000	\$ 1,915	\$ -	\$ -	\$ -	\$ -
REVENUE LESS EXPENDITURES	\$ (80,071)	\$ 116,639	\$ 6,000	\$ 7,134	\$ (15,529)	\$ 27,939

BEGINNING FUND BALANCE	\$ 397,162	\$ 280,523	\$ 280,523	\$ 273,389	\$ 288,918	\$ 260,979
ENDING FUND BALANCE	\$ 317,091	\$ 397,162	\$ 286,523	\$ 280,523	\$ 273,389	\$ 288,918

SPECIAL REVENUE FUND

TREE FUND

FUND 145

PROGRAM DESCRIPTION AND OBJECTIVES

In 2014, the Town adopted Tree Ordinance No. 252 updating Chapter 13.54 of the Municipal Code relating to tree conservation. The goal is to achieve an overall healthy tree canopy, prioritizing preservation of existing protected trees. Public safety is a primary benefit, as a healthy tree is a safe tree.

The new code provides for tree removal permits at no cost for any lot that cannot be further subdivided. Even at no cost, a permit is still required for activities related to protected trees to ensure code adherence. Larger lots and developments will be assessed fees for tree removal depending on the specifics of the property and number of trees to be removed.

Municipal Code Chapter 13.54 identifies specific native oaks as protected trees. Removal of native oaks requires mitigation or replacement. If the property owner is unable to replace the tree(s) on his or her property or within an approved area, the property owner shall pay an In-Lieu Fee to the Town. These fees are the revenue source for the governmental restricted Tree Fund. Fees are intended to be used for mitigation efforts carried out by the Town in-lieu of the property owner.

The Town develops and funds tree mitigation programs that align with the goals of the Tree Ordinance. Current programs include the Adopt an Oak Tree Program and the Oak Tree Pruning Grant Program.

**TOWN OF LOOMIS
PROPOSED BUDGET
YEAR ENDING JUNE 30, 2025**

SPECIAL REVENUE FUND SUPPLEMENTAL LAW ENFORCEMENT FUND 151

DESCRIPTION	FY 2024/25	FY 2023/24		FY 2022/23	FY 2021/22	FY 2020/21
	BUDGET	ESTIMATED ACTUAL	BUDGET	ESTIMATED ACTUAL	ACTUAL	ACTUAL
REVENUES						
39090 SLESF Funds	160,000	186,159	150,000	165,271	160,876	156,110
37000 Investments	2,807	3,076	2,500	2,061	(13,144)	3,252
EXPENDITURES						
51220 Outside Services	160,000	200,000	275,458	250,416	235,984	100,000

TOTAL REVENUES	\$ 162,807	\$ 189,235	\$ 152,500	\$ 167,333	\$ 147,732	\$ 159,362
TOTAL EXPENDITURES	\$ 160,000	\$ 200,000	\$ 275,458	\$ 250,416	\$ 235,984	\$ 100,000
REVENUE LESS EXPENDITURES	\$ 2,807	\$ (10,765)	\$ (122,958)	\$ (83,083)	\$ (88,252)	\$ 59,362

BEGINNING FUND BALANCE	\$ 112,292	\$ 123,057	\$ 123,057	\$ 206,140	\$ 294,392	\$ 235,030
ENDING FUND BALANCE	\$ 115,100	\$ 112,292	\$ 99	\$ 123,057	\$ 206,140	\$ 294,392

SPECIAL REVENUE FUND
SUPPLEMENTAL LAW ENFORCEMENT
FUND 151

PROGRAM DESCRIPTION AND OBJECTIVES

The Supplemental Law Enforcement Services Fund (SLESF) was initially created by AB 3229 as a temporary funding source to be used by "front line" law enforcement. SLESF was continued as ongoing funding by the enactment of AB 1913 in 2000. In 2012, the passage of SB 1023 changed the procedures for how funds are distributed and changed reporting requirements for the funds.

SLESF funds are distributed by the State to counties, which are then required to spend certain percentages of the funds for county-wide activities outlined by the bill such as juvenile justice, jail operation and criminal prosecution. A portion of the funds received by Placer County are intended for distribution among the law enforcement jurisdictions within the county based on population and for the purpose of front line law enforcement.

If funding is sufficient, the bill requires a minimum grant of \$100,000 per law enforcement jurisdiction within the county. If funds are insufficient to provide \$100,000 per jurisdiction, it is to be distributed based on population. The Town receives the minimum grant amount of \$100,000 annually, plus additional allocation based on Placer County's budget.

The Town uses these funds to supplement the cost of the contract with the Placer County Sheriff's Office, specifically to fund a portion of a traffic control officer. The PCSO contract is primarily budgeted in the Town's operating budget, with a portion of the contract budgeted in Fund 151 for this restricted use.

**TOWN OF LOOMIS
PROPOSED BUDGET
YEAR ENDING JUNE 30, 2025**

SPECIAL REVENUE FUND SOLID WASTE REDUCTION AND RECYCLING FUND 560
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DESCRIPTION	FY 2024/25	FY 2023/24		FY 2022/23	FY 2021/22	FY 2020/21
	BUDGET	ESTIMATED ACTUAL	BUDGET	ESTIMATED ACTUAL	ACTUAL	ACTUAL
REVENUES						
39070 AB939 Recology Surcharge	16,000	16,417	15,000	15,639	14,853	15,088
39090 CalRecycle CCPG Grant	5,000	5,000	5,000	5,000	5,000	-
39090 CalRecycle SB1383 Grant		75,000		-	20,669	-
37000 Investments	4,000	5,231	3,860	2,880	(13,644)	2,228
TRANSFERS IN						
32040 Refuse Disposal Franchise Fees	\$ 219,000					
EXPENDITURES						
40000 Salaries and Benefits	22,000	52,955	52,955	46,316	13,172	-
50120 Compost Giveaway	10,000	7,515	7,163	11,243	5,267	7,567
51210 Contracted Services (SB1383 Consultant)	60,000	74,469	5,000	41,928	6,206	8,572
51210 Recycling Education/Shredding Services	6,000	5,848		2,800		
50190 Biomass Energy Credit Purchase	11,000	11,000				
TOTAL REVENUES/TRANSFERS IN	\$ 244,000	\$ 101,648	\$ 23,860	\$ 23,520	\$ 26,878	\$ 17,316
TOTAL EXPENDITURES	\$ 109,000	\$ 151,787	\$ 65,118	\$ 102,287	\$ 24,645	\$ 16,139
REVENUE LESS EXPENDITURES	\$ 135,000	\$ (50,139)	\$ (41,258)	\$ (78,768)	\$ 2,233	\$ 1,177
BEGINNING FUND BALANCE	\$ 159,102	\$ 209,241	\$ 209,241	\$ 288,008	\$ 285,775	\$ 284,598
ENDING FUND BALANCE	\$ 294,102	\$ 159,102	\$ 167,983	\$ 209,241	\$ 288,008	\$ 285,775

SPECIAL REVENUE FUND
SOLID WASTE REDUCTION AND RECYCLING
FUND 560

PROGRAM DESCRIPTION AND OBJECTIVES

State Assembly Bill 939 requires the reduction of solid waste going into landfills through "diversion", diverting garbage away from landfills and into recycling programs. Funding for diversion programs is provided by a surcharge attached to all refuse service.

The Beverage Container Recycling City/County Payment Program (CCPP) is a non-competitive grant offered by CalRecycle, authorized by Public Resource Code section 14581(a)(3)(A), for city and county beverage container recycling and litter cleanup activities.

State Assembly Bill 1383, the Short-Lived Climate Pollutant Reduction Strategy, formalizes statewide requirements to reduce the amount of organic waste disposed in landfills. The Town has successfully pursued two grants through the CalRecycle SB 1383 Local Assistance Grant Program.

Program Activities To Date:

- Town clean-up day where residents can bring, at no charge, refuse to dumpsters located at Del Oro High
- Purchase of special waste cans for local schools
- Support of organizations that promote recycling
- Shred and recycle services for town paper waste
- Recycling receptacles at the Blue Anchor Park and parking lot
- Adoption of an Ordinance creating a Waste Collection and Disposal Chapter in the Loomis Municipal Code
- Agreement with Placer County to provide the Town with edible food program capacity planning, education, and inspection
- Organic compost and wood chip give-away programs for organic waste recovery
- Purchase of procurement credits from Desert View Power LLC for biomass generated electricity for organic waste recovery
- Contract with R3 Group for SB 1383 compliance and reporting

Staff and consultants will continue compliance efforts and reporting requirements for solid waste diversion, recycling and organic waste recovery. This includes town clean-up day, litter pick-up, emptying of recycle bins, continuation of the SB 1383 programs in place, and development of new programs as needed. In 2025 and thereafter, the Town must achieve 100% of its target to procure 160 pounds of recovered organic waste products per resident.

DEVELOPMENT FEE FUNDS



**TOWN OF LOOMIS
PROPOSED BUDGET
YEAR ENDING JUNE 30, 2025**

DEVELOPMENT IMPACT FEES PARK DEVELOPMENT FUND 316

DESCRIPTION	FY 2024/25	FY 2023/24		FY 2022/23	FY 2021/22	FY 2020/21
	BUDGET	ESTIMATED ACTUAL	BUDGET	ESTIMATED ACTUAL	ACTUAL	ACTUAL
REVENUES						
31010 Development Impact Fees	60,000	55,152	86,630	168,094	111,056	94,936
37000 Investments	11,151	10,890	15,000	3,242	(49,663)	8,254
CAPITAL PROJECTS (TRANSFERS OUT)						
70430 Concrete Repair - Sunrise Loomis Park				60,000		
70430 Sunrise Loomis Park Playground Replacement		37,216				
70430 Blue Anchor Park & Depot Bus Stop Shade Sails	196,644	18,356				
70430 Blue Anchor Park Surface Replace	75,000					
RESTRICTED RESERVES (fees prior to 2020 w/interest earnings)						
Park Acquisition	351,903	343,320		334,946	331,630	328,347
Passive Parks/Open Space	384,253	374,881		365,737	362,116	358,531
TOTAL REVENUES	\$ 71,151	\$ 66,042	\$ 101,630	\$ 171,336	\$ 61,393	\$ 103,190
TOTAL EXPENDITURES	\$ 271,644	\$ 55,572	\$ -	\$ 60,000	\$ -	\$ -
REVENUE LESS EXPENDITURES	\$ (200,493)	\$ 10,470	\$ 101,630	\$ 111,336	\$ 61,393	\$ 103,190
BEGINNING FUND BALANCE	\$ 446,054	\$ 435,584	\$ 435,584	\$ 324,248	\$ 262,855	\$ 159,665
ENDING FUND BALANCE (PARK DEVELOPMENT)	\$ 245,561	\$ 446,054	\$ 537,214	\$ 435,584	\$ 324,248	\$ 262,855

**DEVELOPMENT IMPACT FEES
PARK DEVELOPMENT
FUND 316**

PROGRAM DESCRIPTION AND OBJECTIVES

Development Impact Fees offset the impact of future development and maintain current levels of service and corresponding infrastructure. Fees are imposed for the types of development specified, pursuant to Government Code Sections 66000 et seq., unless otherwise specified. The rate of each fee is established by resolution.

A park development fee is imposed on residential development for the procurement of park land, construction of new parks, recreational facilities, and park facility improvements.

The current fee schedule is \$6,781 per single family dwelling unit and \$5,587 per dwelling unit in Multi-Family residential development.

Projects funded by Development Impact Fees are identified in the 2020 Impact Fee Study prepared by Finance DTA, as amended by projects identified in subsequent Capital Improvement Programs.

Development fees are collected and held in a restricted fund balance year-over-year until there are sufficient funds for the next prioritized project.

Formerly, these fees were collected as three separate fees for Park Acquisition, Park Development and Passive Parks/Open Space. Based on recommendations resulting from the 2020 Impact Fee Study, only one fee for Park Development is now imposed. Fees collected prior to 2020 are accounted for separately and are restricted for the purposes for which they were collected.

**TOWN OF LOOMIS
PROPOSED BUDGET
YEAR ENDING JUNE 30, 2025**

DEVELOPMENT IMPACT FEES DRAINAGE FUND 318

DESCRIPTION	FY 2024/25	FY 2023/24		FY 2022/23	FY 2021/22	FY 2020/21
	BUDGET	ESTIMATED ACTUAL	BUDGET	ESTIMATED ACTUAL	ACTUAL	ACTUAL
REVENUES						
31010 Development Impact Fees	10,000	19,879	8,888	17,148	19,953	10,764
37000 Investments	9,134	8,427	5,000	3,168	(15,601)	2,525
CAPITAL PROJECTS (TRANSFERS OUT)						
70430 Rachel Lane Storm Drain Rehab	177,506					
70430 Humphrey Road Ditch Undergrounding	175,000					
TOTAL REVENUES	\$ 19,134	\$ 28,306	\$ 13,888	\$ 20,315	\$ 4,352	\$ 13,289
TOTAL EXPENDITURES	\$ 352,506	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE LESS EXPENDITURES	\$ (333,372)	\$ 28,306	\$ 13,888	\$ 20,315	\$ 4,352	\$ 13,289
BEGINNING FUND BALANCE	\$ 365,378	\$ 337,072	\$ 337,072	\$ 316,757	\$ 312,405	\$ 299,116
ENDING FUND BALANCE	\$ 32,007	\$ 365,378	\$ 350,960	\$ 337,072	\$ 316,757	\$ 312,405

DEVELOPMENT IMPACT FEES

DRAINAGE

FUND 318

PROGRAM DESCRIPTION AND OBJECTIVES

Development Impact Fees offset the impact of future development and maintain current levels of service and corresponding infrastructure. Fees are imposed for the types of development specified, pursuant to Government Code Sections 66000 et seq., unless otherwise specified. The rate of each fee is established by resolution.

A drainage fee is imposed on residential, commercial and industrial developments, in order to defray the cost of expanding the town drainage system, as new development occurs.

The current fee schedule is \$994 per single family dwelling unit, \$605 per dwelling unit in Multi-Family residential development, \$0.321 per square foot of industrial development and \$0.455 per square foot of commercial development.

Projects funded by Development Impact Fees are identified in the 2020 Impact Fee Study prepared by Finance DTA, as amended by projects identified in subsequent Capital Improvement Programs. The drainage fees are used to create facilities that collect, retain, and re-route storm runoff water.

Development fees are collected and held in a restricted fund balance year-over-year until there are sufficient funds for the next prioritized project.

**TOWN OF LOOMIS
PROPOSED BUDGET
YEAR ENDING JUNE 30, 2025**

DEVELOPMENT IMPACT FEES LOW INCOME DENSITY FUND 319

DESCRIPTION	FY 2024/25	FY 2023/24		FY 2022/23	FY 2021/22	FY 2020/21
	BUDGET	ESTIMATED ACTUAL	BUDGET	ESTIMATED ACTUAL	ACTUAL	ACTUAL
REVENUES						
31010 Development Impact Fees	-	-	10,200	9,750	9,750	6,750
39090 Loan Repayments	10,092	9,749				6,000
37000 Investments	12,706	10,092	5,000	3,995	(19,287)	2,823
EXPENDITURES						
80720 Façade Improvement Program						44,054
TOTAL REVENUES	\$ 22,798	\$ 19,841	\$ 15,200	\$ 13,745	\$ (9,537)	\$ 15,573
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,054
REVENUE LESS EXPENDITURES	\$ 22,798	\$ 19,841	\$ 15,200	\$ 13,745	\$ (9,537)	\$ (28,481)
BEGINNING FUND BALANCE	\$ 423,536	\$ 403,695	\$ 403,695	\$ 389,950	\$ 399,487	\$ 427,968
ENDING FUND BALANCE	\$ 446,334	\$ 423,536	\$ 418,895	\$ 403,695	\$ 389,950	\$ 399,487

DEVELOPMENT IMPACT FEES
LOW INCOME DENSITY
FUND 319

PROGRAM DESCRIPTION AND OBJECTIVES

The Low Income Density Impact Fee is charged on all development of five or more dwelling units at the rate of \$750 per development unit.

The funds are dedicated to housing opportunities for moderate or low income households.

In prior years, a portion of the fund was used in combination with Community Development Block Grant Funds to offer low interest loans. Funds have also been used for economic development projects.

**TOWN OF LOOMIS
PROPOSED BUDGET
YEAR ENDING JUNE 30, 2025**

<p>DEVELOPMENT IMPACT FEES ROAD CIRCULATION FUND 324-000</p>

DESCRIPTION	FY 2024/25	FY 2023/24		FY 2022/23	FY 2021/22	FY 2020/21
	BUDGET	ESTIMATED ACTUAL	BUDGET	ESTIMATED ACTUAL	ACTUAL	ACTUAL
REVENUES						
31060 Development Impact Fees	20,000	1,131,133	58,303	140,255	111,086	45,459
37000 Investments	43,780	22,488	10,000	7,517	(35,568)	5,426
CAPITAL PROJECTS (TRANSFERS OUT)						
70430 SCB Widening #20-01	1,354,349	145,651				
70430 STBG Paving Project - Brace Road #23-08	69,068	79,137				
70430 Street Resurfacing Program #23-01		77,125				
70430 Street Resurfacing Program #24-01	110,000					

TOTAL REVENUES	\$ 63,780	\$ 1,153,621	\$ 68,303	\$ 147,772	\$ 75,518	\$ 50,885
TOTAL EXPENDITURES	\$ 1,533,417	\$ 301,912	\$ -	\$ -	\$ -	\$ -
REVENUE LESS EXPENDITURES	\$ (1,469,637)	\$ 851,708	\$ 68,303	\$ 147,772	\$ 75,518	\$ 50,885

BEGINNING FUND BALANCE	\$ 1,751,211	\$ 899,503	\$ 899,503	\$ 751,731	\$ 676,213	\$ 625,328
ENDING FUND BALANCE	\$ 281,575	\$ 1,751,211	\$ 967,806	\$ 899,503	\$ 751,731	\$ 676,213

DEVELOPMENT IMPACT FEES
ROAD CIRCULATION
FUND 324-000

PROGRAM DESCRIPTION AND OBJECTIVES

Development Impact Fees offset the impact of future development and maintain current levels of service and corresponding infrastructure. Fees are imposed for the types of development specified, pursuant to Government Code Sections 66000 et seq., unless otherwise specified. The rate of each fee is established by resolution.

A road circulation/major road fee is imposed on residential, commercial and industrial developments, in order to defray the cost of improving traffic circulation and widening, extending and improving major roads, as new development occurs.

The current fee schedule is \$3,813 per single family dwelling unit, \$2,650 per dwelling unit in Multi-Family residential development, \$2.777 per square foot of industrial development and \$7.003 per square foot of commercial development.

Projects funded by Development Impact Fees are identified in the 2020 Impact Fee Study prepared by Finance DTA, as amended by projects identified in subsequent Capital Improvement Programs.

Development fees are collected and held in a restricted fund balance year-over-year until there are sufficient funds for the next prioritized project.

**TOWN OF LOOMIS
PROPOSED BUDGET
YEAR ENDING JUNE 30, 2025**

DEVELOPMENT IMPACT FEES HORSESHOE BAR INTERCHANGE FUND 324-200
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DESCRIPTION	FY 2024/25	FY 2023/24		FY 2022/23	FY 2021/22	FY 2020/21
	BUDGET	ESTIMATED ACTUAL	BUDGET	ESTIMATED ACTUAL	ACTUAL	ACTUAL
REVENUES						
31060 Development Impact Fees	40,000	918,214	46,174	113,882	89,844	28,860
37000 Investments	93,338	68,666	42,000	26,239	(128,825)	20,673
EXPENDITURES						
51210 Fee Update						1,000
51210 Interchange Study				17,362	13,540	
CAPITAL PROJECTS (TRANSFERS OUT)						
51210 Project Study Report (PSR)	325,000					
70430 I-80/HSB Interchange Improvements	500,000					

TOTAL REVENUES	\$ 133,338	\$ 986,880	\$ 88,174	\$ 140,121	\$ (38,981)	\$ 49,533
TOTAL EXPENDITURES	\$ 825,000	\$ -	\$ -	\$ 17,362	\$ 13,540	\$ 1,000
REVENUE LESS EXPENDITURES	\$ (691,662)	\$ 986,880	\$ 88,174	\$ 122,759	\$ (52,521)	\$ 48,533

BEGINNING FUND BALANCE	\$ 3,733,526	\$ 2,746,646	\$ 2,746,646	\$ 2,623,887	\$ 2,676,408	\$ 2,627,875
ENDING FUND BALANCE	\$ 3,041,865	\$ 3,733,526	\$ 2,834,820	\$ 2,746,646	\$ 2,623,887	\$ 2,676,408

**DEVELOPMENT IMPACT FEES
HORSESHOE BAR INTERCHANGE
FUND 324-200**

PROGRAM DESCRIPTION AND OBJECTIVES

Development Impact Fees offset the impact of future development and maintain current levels of service and corresponding infrastructure. Fees are imposed for the types of development specified, pursuant to Government Code Sections 66000 et seq., unless otherwise specified. The rate of each fee is established by resolution.

A Horseshoe Bar/I-80 Interchange fee is imposed on residential, commercial and industrial development, in order to defray the cost of widening, extending and improving the interchange, as new development occurs.

The current fee schedule is \$3,097 per single family dwelling unit, \$2,152 per dwelling unit in Multi-Family residential development, \$2.255 per square foot of industrial development and \$5.687 per square foot of commercial development.

Projects funded by Development Impact Fees are identified in the 2020 Impact Fee Study prepared by Finance DTA, as amended by projects identified in subsequent Capital Improvement Programs. Horseshoe Bar/I-80 Interchanges fees can only be used for improvements to the interchange.

Development fees are collected and held in a restricted fund balance year-over-year until there are sufficient funds for the next prioritized project.

**TOWN OF LOOMIS
PROPOSED BUDGET
YEAR ENDING JUNE 30, 2025**

DEVELOPMENT IMPACT FEES SIERRA COLLEGE BLVD FUND 324-300 and 324-400
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DESCRIPTION	FY 2024/25	FY 2023/24		FY 2022/23	FY 2021/22	FY 2020/21
	BUDGET	ESTIMATED ACTUAL	BUDGET	ESTIMATED ACTUAL	ACTUAL	ACTUAL
REVENUES						
31010 Development Impact Fees	20,000	404,539	20,620	50,168	39,927	14,631
39090 Settlement				90,000		
31010 Other Mitigation Fees	20,000	76,125	21,825	43,650	45,552	32,700
37000 Investments	17,508	40,635	22,000	14,777	(72,721)	10,815
CAPITAL PROJECTS (TRANSFERS OUT)						
70430 Sierra College Blvd Widening #20-01		1,184,122		50,878	31,853	13,435
70430 Sierra College Blvd Resurfacing #22-02	166,760					
70430 Rule 20A Underground #22-06		29,000				
70430 Street Resurfacing Program #23-01		233,240				
70430 Street Resurfacing Program #24-01	100,000					
TOTAL REVENUES	\$ 57,508	\$ 521,299	\$ 64,445	\$ 198,595	\$ 12,758	\$ 58,146
TOTAL EXPENDITURES	\$ 266,760	\$ 1,446,362	\$ -	\$ 50,878	\$ 31,853	\$ 13,435
REVENUE LESS EXPENDITURES	\$ (209,252)	\$ (925,064)	\$ 64,445	\$ 147,717	\$ (19,094)	\$ 44,711
BEGINNING FUND BALANCE	\$ 700,319	\$ 1,625,383	\$ 1,625,383	\$ 1,477,666	\$ 1,496,760	\$ 1,452,049
ENDING FUND BALANCE	\$ 491,067	\$ 700,319	\$ 1,689,828	\$ 1,625,383	\$ 1,477,666	\$ 1,496,760

DEVELOPMENT IMPACT FEES
SIERRA COLLEGE BLVD
FUND 324-300 and 324-400

PROGRAM DESCRIPTION AND OBJECTIVES

Development Impact Fees offset the impact of future development and maintain current levels of service and corresponding infrastructure. Fees are imposed for the types of development specified, pursuant to Government Code Sections 66000 et seq., unless otherwise specified. The rate of each fee is established by resolution.

A Sierra College Boulevard fee is imposed for residential, commercial and industrial development, in order to defray the cost of widening, extending and improving Sierra College Boulevard, as new development occurs.

The current fee schedule is \$1,364 per single family dwelling unit, \$948 per dwelling unit in Multi-Family residential development, \$0.993 per square foot of industrial development and \$2.505 per square foot of commercial development.

Projects funded by Development Impact Fees are identified in the 2020 Impact Fee Study prepared by Finance DTA, as amended by projects identified in subsequent Capital Improvement Programs. Sierra College Boulevard fees can only be used for the widening, extending and improving of Sierra College Boulevard within the Town limits. Fees are collected from development both inside and outside the Town limits, as both will impact Sierra College Boulevard.

Development fees are collected and held in a restricted fund balance year-over-year until there are sufficient funds for the next prioritized project.

**TOWN OF LOOMIS
PROPOSED BUDGET
YEAR ENDING JUNE 30, 2025**

DEVELOPMENT IMPACT FEES COMMUNITY FACILITIES FUND 325

DESCRIPTION	FY 2024/25	FY 2023/24		FY 2022/23	FY 2021/22	FY 2020/21
	BUDGET	ESTIMATED ACTUAL	BUDGET	ESTIMATED ACTUAL	ACTUAL	ACTUAL
REVENUES						
31070 Development Impact Fees	25,000	9,577	67,031	77,793	57,044	40,314
37000 Investments	22,277	22,265	15,000	9,290	(45,795)	7,529
EXPENDITURES						
51210 ADA Transition Plan				455		
CAPITAL PROJECTS (TRANSFERS OUT)						
70430 Citywide Concrete Repair				125,000		
70430 Town Hall HVAC		25,000				
70430 Humphrey Road Sidewalk Gap Clos.	243,638	6,362				

TOTAL REVENUES	\$ 47,277	\$ 31,842	\$ 82,031	\$ 87,083	\$ 11,249	\$ 47,843
TOTAL EXPENDITURES	\$ 243,638	\$ 31,362	\$ -	\$ 125,455	\$ -	\$ -
REVENUE LESS EXPENDITURES	\$ (196,361)	\$ 481	\$ 82,031	\$ (38,372)	\$ 11,249	\$ 47,843

BEGINNING FUND BALANCE	\$ 891,096	\$ 890,615	\$ 890,615	\$ 928,987	\$ 917,738	\$ 869,895
ENDING FUND BALANCE	\$ 694,735	\$ 891,096	\$ 972,646	\$ 890,615	\$ 928,987	\$ 917,738

**DEVELOPMENT IMPACT FEES
COMMUNITY FACILITIES
FUND 325**

PROGRAM DESCRIPTION AND OBJECTIVES

Development Impact Fees offset the impact of future development and maintain current levels of service and corresponding infrastructure. Fees are imposed for the types of development specified, pursuant to Government Code Sections 66000 et seq., unless otherwise specified. The rate of each fee is established by resolution.

A community facilities fee is imposed for residential, commercial and industrial development, in order to defray the cost of construction community facilities, as new development occurs.

The current fee schedule is \$2,637 per single family dwelling unit, \$5,587 per dwelling unit in Multi-Family residential development, \$0 per square foot of industrial development and \$0 per square foot of commercial development.

Projects funded by Development Impact Fees are identified in the 2020 Impact Fee Study prepared by Finance DTA, as amended by projects identified in subsequent Capital Improvement Programs.

Development fees are collected and held in a restricted fund balance year-over-year until there are sufficient funds for the next prioritized project.

MAINTENANCE DISTRICT FUNDS



**TOWN OF LOOMIS
PROPOSED BUDGET
YEAR ENDING JUNE 30, 2025**

HUNTER'S CROSSING FUND 428

DESCRIPTION	FY 2024/25	FY 2023/24		FY 2022/23	FY 2021/22	FY 2020/21
	BUDGET	ESTIMATED ACTUAL	BUDGET	ESTIMATED ACTUAL	ACTUAL	ACTUAL
REVENUES						
30010 Secured Tax Assessments	7,252	9,153	9,153	9,153	8,728	8,580
37000 Investments	8,555	8,125	7,000	3,385	(16,852)	2,806
EXPENDITURES						
61120 Utilities, Traffic Control			700			886
51210 Infrastructure Maintenance			1,790	755		
80510 Tax Administration Fees	73	92	92	92	87	86
CAPITAL PROJECTS (TRANSFERS OUT)						
70430 Street Resurfacing #22-01				25,188		

TOTAL REVENUES	\$ 15,807	\$ 17,278	\$ 16,153	\$ 12,538	\$ (8,124)	\$ 11,386
TOTAL EXPENDITURES	\$ 73	\$ 92	\$ 2,582	\$ 26,034	\$ 87	\$ 972
REVENUE LESS EXPENDITURES	\$ 15,734	\$ 17,187	\$ 13,571	\$ (13,496)	\$ (8,211)	\$ 10,414

BEGINNING FUND BALANCE	\$ 342,180	\$ 324,994	\$ 324,994	\$ 338,490	\$ 346,701	\$ 336,287
ENDING FUND BALANCE	\$ 357,915	\$ 342,180	\$ 338,565	\$ 324,994	\$ 338,490	\$ 346,701

HUNTER'S CROSSING
FUND 428

PROGRAM DESCRIPTION AND OBJECTIVES

Community Facilities District No. 1 - Hunter's Crossing Subdivision was organized in 1988.

District includes 39 parcels located on Brace Road, Hunters Drive, Ash Court and Elm Court.

Per the maintenance district agreement, parcels are assessed to maintain, repair and replace all curbs, gutters, streets, sidewalks, fire hydrants, drainage facilities, and operate and maintain street lights, over a 50 year time-table.

The maintenance agreement provides for an annual increase in assessment equal to the National Consumer Price Index, not to exceed 7%.

Fiscal Year 2024/25 assessments are \$241.74 per parcel.

Unused revenues carry forward as restricted fund balance for use on future maintenance projects.

**TOWN OF LOOMIS
PROPOSED BUDGET
YEAR ENDING JUNE 30, 2025**

<p>LOOMIS MAINTENANCE DISTRICT NO. 1 FUND 429</p>
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DESCRIPTION	FY 2024/25	FY 2023/24		FY 2022/23	FY 2021/22	FY 2020/21
	BUDGET	ESTIMATED ACTUAL	BUDGET	ESTIMATED ACTUAL	ACTUAL	ACTUAL
REVENUES						
30010 Secured Tax Assessments	500	500	500	500	500	500
37000 Investments	0	189	150	78	(382)	66
EXPENDITURES						
51210 Infrastructure Maintenance				755		
80510 Tax Administration Fees	5	5	5	5	5	5
CAPITAL PROJECTS (TRANSFERS OUT)						
70430 Street Resurfacing #23-01		8,259				

TOTAL REVENUES	\$	500	\$	689	\$	650	\$	578	\$	118	\$	566
TOTAL EXPENDITURES	\$	5	\$	8,264	\$	5	\$	760	\$	5	\$	5
REVENUE LESS EXPENDITURES	\$	495	\$	(7,575)	\$	645	\$	(182)	\$	113	\$	561

BEGINNING FUND BALANCE	\$	0	\$	7,575	\$	7,575	\$	7,757	\$	7,644	\$	7,083
ENDING FUND BALANCE	\$	495	\$	0	\$	8,220	\$	7,575	\$	7,757	\$	7,644

LOOMIS MAINTENANCE DISTRICT NO. 1
FUND 429

PROGRAM DESCRIPTION AND OBJECTIVES

Loomis Maintenance District No. 1 - Olive Gardens Subdivision was organized in 1986.

District includes 50 parcels located on portions of Laird Street and Thornwood Drive.

Per the maintenance district agreement, parcels are assessed to maintain, repair and replace all curbs, gutters, streets, sidewalks, fire hydrants, drainage facilities, and operate and maintain street lights, over a 50 year time-table.

The maintenance agreement does not provide for increases to the assessment.

Fiscal Year 2024/25 assessments are \$10.00 per parcel.

Unused revenues carry forward as restricted fund balance for use on future maintenance projects.

**TOWN OF LOOMIS
PROPOSED BUDGET
YEAR ENDING JUNE 30, 2025**

LOOMIS MAINTENANCE DISTRICT NO. 2 FUND 430

DESCRIPTION	FY 2024/25	FY 2023/24		FY 2022/23	FY 2021/22	FY 2020/21
	BUDGET	ESTIMATED ACTUAL	BUDGET	ESTIMATED ACTUAL	ACTUAL	ACTUAL
REVENUES						
30010 Secured Tax Assessments	1,030	1,030	1,030	1,030	1,030	1,030
37000 Investments	(0)	892	650	350	(1,712)	288
EXPENDITURES						
51210 Infrastructure Maintenance				699		
80510 Tax Administration Fees	10	10	10	10	10	10
CAPITAL PROJECTS (TRANSFERS OUT)						
70430 Street Resurfacing #23-01		37,581				

TOTAL REVENUES	\$ 1,030	\$ 1,922	\$ 1,680	\$ 1,380	\$ (682)	\$ 1,318
TOTAL EXPENDITURES	\$ 10	\$ 37,591	\$ 10	\$ 710	\$ 10	\$ 10
REVENUE LESS EXPENDITURES	\$ 1,020	\$ (35,670)	\$ 1,670	\$ 670	\$ (693)	\$ 1,308

BEGINNING FUND BALANCE	\$ (0)	\$ 35,669	\$ 35,669	\$ 34,999	\$ 35,692	\$ 34,384
ENDING FUND BALANCE	\$ 1,020	\$ (0)	\$ 37,339	\$ 35,669	\$ 34,999	\$ 35,692

LOOMIS MAINTENANCE DISTRICT NO. 2
FUND 430

PROGRAM DESCRIPTION AND OBJECTIVES

Loomis Maintenance District No. 2 - Village Gardens Subdivision was organized in 1986.

District includes 100 parcels located on portions of Laird Street, Thornwood Drive and Sunknoll Drive.

Per the maintenance district agreement, parcels are assessed to maintain, repair and replace all curbs, gutters, streets, sidewalks, fire hydrants, drainage facilities, and operate and maintain street lights, over a 50 year time-table.

The maintenance agreement does not provide for increases to the assessment.

Fiscal Year 2024/25 assessments are \$10.00 per parcel.

Unused revenues carry forward as restricted fund balance for use on future maintenance projects.

**TOWN OF LOOMIS
PROPOSED BUDGET
YEAR ENDING JUNE 30, 2025**

HEATHER HEIGHTS FUND 431

DESCRIPTION	FY 2024/25	FY 2023/24		FY 2022/23	FY 2021/22	FY 2020/21
	BUDGET	ESTIMATED ACTUAL	BUDGET	ESTIMATED ACTUAL	ACTUAL	ACTUAL
REVENUES						
30010 Secured Tax Assessments	13,463	9,153	10,390	10,429	9,752	9,755
37000 Investments	8,891	9,638	8,000	3,915	(19,511)	2,764
EXPENDITURES						
51210 Infrastructure Maintenance			2,728	699		
80510 Tax Administration Fees	135	92	104	104	98	98
CAPITAL PROJECTS (TRANSFERS OUT)						
70430 Concrete Repair #22-03				19,485		
70430 Street Resurfacing #23-01		48,608				

TOTAL REVENUES	\$ 22,354	\$ 18,792	\$ 18,390	\$ 14,344	\$ (9,759)	\$ 12,519
TOTAL EXPENDITURES	\$ 135	\$ 48,700	\$ 2,832	\$ 20,289	\$ 98	\$ 98
REVENUE LESS EXPENDITURES	\$ 22,219	\$ (29,908)	\$ 15,558	\$ (5,945)	\$ (9,857)	\$ 12,421

BEGINNING FUND BALANCE	\$ 355,627	\$ 385,535	\$ 385,535	\$ 391,480	\$ 401,336	\$ 388,915
ENDING FUND BALANCE	\$ 377,846	\$ 355,627	\$ 401,093	\$ 385,535	\$ 391,480	\$ 401,336

HEATHER HEIGHTS
FUND 431

PROGRAM DESCRIPTION AND OBJECTIVES

Loomis Maintenance District No. 3 - Heather Heights Subdivision was organized in 1988.

District includes 31 parcels located on Jenny Way and Helens Court.

Per the maintenance district agreement, parcels are assessed to maintain, repair and replace all curbs, gutters, streets, sidewalks, fire hydrants, drainage facilities, and operate and maintain street lights, over a 50 year time-table.

The maintenance agreement provides for a 5% increase in assessment per year.

Fiscal Year 2024/25 assessments are \$345.21 per parcel.

Unused revenues carry forward as restricted fund balance for use on future maintenance projects.

**TOWN OF LOOMIS
PROPOSED BUDGET
YEAR ENDING JUNE 30, 2025**

<p>SUNRISE LOOMIS FUND 432</p>

DESCRIPTION	FY 2024/25	FY 2023/24		FY 2022/23	FY 2021/22	FY 2020/21
	BUDGET	ESTIMATED ACTUAL	BUDGET	ESTIMATED ACTUAL	ACTUAL	ACTUAL
REVENUES						
30010 Secured Tax Assessments	8,154	7,917	7,917	7,204	8,262	7,421
37000 Investments	6,268	7,209	6,000	2,843	(14,145)	1,894
EXPENDITURES						
51210 Infrastructure Maintenance			1,825	755		
80510 Tax Administration Fees	82	79	79	72	75	74
CAPITAL PROJECTS (TRANSFERS OUT)						
70430 Concrete Repair #22-03				5,186		
70430 Street Resurfacing #23-01		52,652				
TOTAL REVENUES	\$ 14,422	\$ 15,125	\$ 13,917	\$ 10,047	\$ (5,883)	\$ 9,315
TOTAL EXPENDITURES	\$ 82	\$ 52,731	\$ 1,904	\$ 6,013	\$ 75	\$ 74
REVENUE LESS EXPENDITURES	\$ 14,341	\$ (37,606)	\$ 12,013	\$ 4,034	\$ (5,958)	\$ 9,241
BEGINNING FUND BALANCE	\$ 250,736	\$ 288,343	\$ 288,343	\$ 284,308	\$ 290,266	\$ 281,026
ENDING FUND BALANCE	\$ 265,077	\$ 250,736	\$ 300,355	\$ 288,343	\$ 284,308	\$ 290,266

SUNRISE LOOMIS
FUND 432

PROGRAM DESCRIPTION AND OBJECTIVES

Community Facilities District No. 2 - Sunrise Loomis Subdivision was organized in 1988 as a Mello-Roos district.

District includes 25 parcels located on Terrace Park Way, Lawnview Avenue and Lawnview Court.

Per the maintenance district agreement, parcels are assessed to maintain, repair and replace all curbs, gutters, streets, sidewalks, fire hydrants, drainage facilities, and operate and maintain street lights, over a 50 year time-table.

The maintenance agreement provides for an annual increase in assessment equal to the National Consumer Price Index, not to exceed 7%.

Fiscal Year 2024/25 assessments are \$326.16 per parcel.

Unused revenues carry forward as restricted fund balance for use on future maintenance projects.

**TOWN OF LOOMIS
PROPOSED BUDGET
YEAR ENDING JUNE 30, 2025**

LIVE OAK FUND 433

DESCRIPTION	FY 2024/25	FY 2023/24		FY 2022/23	FY 2021/22	FY 2020/21
	BUDGET	ESTIMATED ACTUAL	BUDGET	ESTIMATED ACTUAL	ACTUAL	ACTUAL
REVENUES						
30010 Secured Tax Assessments	11,714	11,373	12,791	12,081	10,151	10,688
37000 Investments	4,336	3,955	2,000	1,456	(7,290)	1,237
EXPENDITURES						
51210 Infrastructure Maintenance			2,565	755		
80510 Tax Administration Fees	117	114	128	121	108	107

TOTAL REVENUES	\$ 16,050	\$ 15,329	\$ 14,791	\$ 13,537	\$ 2,861	\$ 11,925
TOTAL EXPENDITURES	\$ 117	\$ 114	\$ 2,693	\$ 876	\$ 108	\$ 107
REVENUE LESS EXPENDITURES	\$ 15,933	\$ 15,215	\$ 12,098	\$ 12,661	\$ 2,753	\$ 11,818

BEGINNING FUND BALANCE	\$ 173,430	\$ 158,215	\$ 158,215	\$ 145,554	\$ 142,801	\$ 130,983
ENDING FUND BALANCE	\$ 189,363	\$ 173,430	\$ 170,313	\$ 158,215	\$ 145,554	\$ 142,801

LIVE OAK
FUND 433

PROGRAM DESCRIPTION AND OBJECTIVES

Community Facilities District No. 4 - Live Oak Estates Subdivision was organized in 1988 as a Mello-Roos district.

District includes 39 parcels located on Mareta Lane.

Per the maintenance district agreement, parcels are assessed to maintain, repair and replace all curbs, gutters, streets, sidewalks, fire hydrants and drainage facilities.

The maintenance agreement provides for an annual increase in assessment equal to the National Consumer Price Index, not to exceed 7%.

Fiscal Year 2024/25 assessments are \$300.37 per parcel.

Unused revenues carry forward as restricted fund balance for use on future maintenance projects.

**TOWN OF LOOMIS
PROPOSED BUDGET
YEAR ENDING JUNE 30, 2025**

LOOMIS ACRES UNIT 4 FUND 451

DESCRIPTION	FY 2024/25	FY 2023/24		FY 2022/23	FY 2021/22	FY 2020/21
	BUDGET	ESTIMATED ACTUAL	BUDGET	ESTIMATED ACTUAL	ACTUAL	ACTUAL
REVENUES						
30010 Secured Tax Assessments	5,147	4,997	4,997	4,997	4,997	4,997
37000 Investments	5,470	5,216	2,800	2,024	(10,079)	1,440
EXPENDITURES						
51210 Infrastructure Maintenance				755		
80510 Tax Administration Fees	51	50	50	50	50	50

TOTAL REVENUES	\$ 10,617	\$ 10,213	\$ 7,797	\$ 7,021	\$ (5,082)	\$ 6,437
TOTAL EXPENDITURES	\$ 51	\$ 50	\$ 50	\$ 805	\$ 50	\$ 50
REVENUE LESS EXPENDITURES	\$ 10,565	\$ 10,163	\$ 7,747	\$ 6,216	\$ (5,132)	\$ 6,387

BEGINNING FUND BALANCE	\$ 218,806	\$ 208,644	\$ 208,644	\$ 202,427	\$ 207,560	\$ 201,173
ENDING FUND BALANCE	\$ 229,372	\$ 218,806	\$ 216,390	\$ 208,644	\$ 202,427	\$ 207,560

LOOMIS ACRES UNIT 4
FUND 451

PROGRAM DESCRIPTION AND OBJECTIVES

Loomis Acres Unit No. 4 was organized in 1990.

District includes 20 parcels located on portions of Eldon and David Avenues, also known as Silver Ranch Road.

Per the maintenance district agreement, parcels are assessed to maintain, repair and replace all curbs, gutters, streets, sidewalks, fire hydrants, drainage facilities, and operate and maintain street lights, over a 50 year time-table.

The maintenance agreement provides for a 5% increase in assessment per year.

Fiscal Year 2024/25 assessments are \$257.34 per parcel.

Unused revenues carry forward as restricted fund balance for use on future maintenance projects.

**TOWN OF LOOMIS
PROPOSED BUDGET
YEAR ENDING JUNE 30, 2025**

<p>HUNTER'S CROSSING 2 FUND 452</p>

DESCRIPTION	FY 2024/25	FY 2023/24		FY 2022/23	FY 2021/22	FY 2020/21
	BUDGET	ESTIMATED ACTUAL	BUDGET	ESTIMATED ACTUAL	ACTUAL	ACTUAL
REVENUES						
30010 Secured Tax Assessments	3,177	3,084	3,084	3,084	3,084	3,084
37000 Investments	2,608	2,893	1,600	1,123	(5,553)	770
EXPENDITURES						
61120 Utilities, Traffic Control			500		351	354
51210 Infrastructure Maintenance			775	755		
80510 Tax Administration Fees	32	31	31	31	31	31
CAPITAL PROJECTS (TRANSFERS OUT)						
70430 Street Resurfacing #23-01		17,343				

TOTAL REVENUES	\$ 5,785	\$ 5,977	\$ 4,684	\$ 4,207	\$ (2,469)	\$ 3,854
TOTAL EXPENDITURES	\$ 32	\$ 17,374	\$ 1,306	\$ 786	\$ 382	\$ 385
REVENUE LESS EXPENDITURES	\$ 5,753	\$ (11,397)	\$ 3,378	\$ 3,421	\$ (2,851)	\$ 3,469

BEGINNING FUND BALANCE	\$ 104,334	\$ 115,730	\$ 115,730	\$ 112,309	\$ 115,160	\$ 111,691
ENDING FUND BALANCE	\$ 110,087	\$ 104,334	\$ 119,109	\$ 115,730	\$ 112,309	\$ 115,160

HUNTER'S CROSSING 2
FUND 452

PROGRAM DESCRIPTION AND OBJECTIVES

King Road Village was organized in 1990 as a Mello-Roos district.

District includes 15 parcels located on portions of Tudor Way.

Per the maintenance district agreement, parcels are assessed to maintain, repair and replace all curbs, gutters, streets, sidewalks, fire hydrants, drainage facilities, and operate and maintain street lights, over a 50 year time-table.

The maintenance agreement provides for a 5% increase in assessment per year.

Fiscal Year 2024/25 assessments are \$211.77 per parcel.

Unused revenues carry forward as restricted fund balance for use on future maintenance projects.

**TOWN OF LOOMIS
PROPOSED BUDGET
YEAR ENDING JUNE 30, 2025**

<p>KING ROAD VILLAGE FUND 453</p>
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DESCRIPTION	FY 2024/25	FY 2023/24		FY 2022/23	FY 2021/22	FY 2020/21
	BUDGET	ESTIMATED ACTUAL	BUDGET	ESTIMATED ACTUAL	ACTUAL	ACTUAL
REVENUES						
30010 Secured Tax Assessments	7,802	7,802	7,802	7,802	7,802	7,802
37000 Investments	5,078	4,886	2,800	1,902	(9,482)	1,348
EXPENDITURES						
61120 Utilities, Traffic Control	2,815	2,346	1,300	1,734	1,534	1,313
51210 Infrastructure Maintenance	2,110	2,590	2,651	2,591	1,855	1,841
80510 Tax Administration Fees	78	78	78	78	78	78
TOTAL REVENUES	\$ 12,880	\$ 12,688	\$ 10,602	\$ 9,703	\$ (1,680)	\$ 9,150
TOTAL EXPENDITURES	\$ 5,003	\$ 5,014	\$ 4,029	\$ 4,404	\$ 3,467	\$ 3,232
REVENUE LESS EXPENDITURES	\$ 7,877	\$ 7,675	\$ 6,573	\$ 5,300	\$ (5,147)	\$ 5,918
BEGINNING FUND BALANCE	\$ 203,132	\$ 195,457	\$ 195,457	\$ 190,158	\$ 195,305	\$ 189,387
ENDING FUND BALANCE	\$ 211,009	\$ 203,132	\$ 202,030	\$ 195,457	\$ 190,158	\$ 195,305

KING ROAD VILLAGE
FUND 453

PROGRAM DESCRIPTION AND OBJECTIVES

King Road Village was organized in 1990.

District includes 21 parcels located on Shelter Cover Road, Smokewood Court and Camphor Court.

Per the maintenance district agreement, parcels are assessed to maintain, repair and replace all curbs, gutters, streets, sidewalks, fire hydrants, drainage facilities, and operate and maintain street lights, over a 50 year time-table.

The maintenance agreement does not provide for increases to the assessment.

Fiscal Year 2024/25 assessments are \$371.52 per parcel.

Unused revenues carry forward as restricted fund balance for use on future maintenance projects.

**TOWN OF LOOMIS
PROPOSED BUDGET
YEAR ENDING JUNE 30, 2025**

SAUNDERS AVENUE FUND 454

DESCRIPTION	FY 2024/25	FY 2023/24		FY 2022/23	FY 2021/22	FY 2020/21
	BUDGET	ESTIMATED ACTUAL	BUDGET	ESTIMATED ACTUAL	ACTUAL	ACTUAL
REVENUES						
30010 Secured Tax Assessments	960	960	960	960	960	960
37000 Investments	759	717	500	282	(1,399)	236
EXPENDITURES						
51210 Infrastructure Maintenance				755		
80510 Tax Administration Fees	10	10	10	10	10	10
TOTAL REVENUES	\$ 1,719	\$ 1,677	\$ 1,460	\$ 1,242	\$ (439)	\$ 1,196
TOTAL EXPENDITURES	\$ 10	\$ 10	\$ 10	\$ 765	\$ 10	\$ 10
REVENUE LESS EXPENDITURES	\$ 1,709	\$ 1,668	\$ 1,450	\$ 478	\$ (449)	\$ 1,186
BEGINNING FUND BALANCE	\$ 30,360	\$ 28,693	\$ 28,693	\$ 28,215	\$ 28,664	\$ 27,477
ENDING FUND BALANCE	\$ 32,070	\$ 30,360	\$ 30,143	\$ 28,693	\$ 28,215	\$ 28,664

SAUNDERS AVENUE
FUND 454

PROGRAM DESCRIPTION AND OBJECTIVES

Saunders Avenue was organized in 1991, under the Improvement Act of 1911, to construct and maintain 1,200 linear feet of roadway.

District includes 16 parcels located on Saunders Avenue.

Initial assessments of \$3,701.44 per parcel paid for construction of the roadway. Additional assessments of \$60.00 annually are collected to maintain, repair and replace the street and drainage facilities over a fifty year time-table.

The maintenance agreement does not provide for increases to the assessment.

Fiscal Year 2024/25 assessments are \$60.00 per parcel.

Unused revenues carry forward as restricted fund balance for use on future maintenance projects.

**TOWN OF LOOMIS
PROPOSED BUDGET
YEAR ENDING JUNE 30, 2025**

RACHEL ESTATES FUND 455

DESCRIPTION	FY 2024/25	FY 2023/24		FY 2022/23	FY 2021/22	FY 2020/21
	BUDGET	ESTIMATED ACTUAL	BUDGET	ESTIMATED ACTUAL	ACTUAL	ACTUAL
REVENUES						
30010 Secured Tax Assessments	13,424	13,033	13,684	13,033	12,412	11,990
37000 Investments	9,227	8,715	5,000	3,349	(16,608)	2,797
EXPENDITURES						
51210 Infrastructure Maintenance	650	1,143	3,846	2,516	572	568
80510 Tax Administration Fees	134	130	137	130	124	120

TOTAL REVENUES	\$ 22,651	\$ 21,748	\$ 18,684	\$ 16,382	\$ (4,196)	\$ 14,787
TOTAL EXPENDITURES	\$ 785	\$ 1,273	\$ 3,983	\$ 2,646	\$ 696	\$ 688
REVENUE LESS EXPENDITURES	\$ 21,866	\$ 20,475	\$ 14,701	\$ 13,736	\$ (4,892)	\$ 14,099

BEGINNING FUND BALANCE	\$ 369,087	\$ 348,612	\$ 348,612	\$ 334,877	\$ 339,769	\$ 325,670
ENDING FUND BALANCE	\$ 390,953	\$ 369,087	\$ 363,313	\$ 348,612	\$ 334,877	\$ 339,769

RACHEL ESTATES
FUND 455

PROGRAM DESCRIPTION AND OBJECTIVES

Rachel Estates was organized in 1992.

District includes 23 parcels located on Rachel Lane and Rachel Court.

Per the maintenance district agreement, parcels are assessed to maintain, repair and replace all curbs, gutters, streets, sidewalks, fire hydrants, drainage facilities, and operate and maintain street lights, over a 50 year time-table.

The maintenance agreement provides for a 3% increase in assessment per year.

Fiscal Year 2024/25 assessments are \$583.64 per parcel.

Unused revenues carry forward as restricted fund balance for use on future maintenance projects.

**TOWN OF LOOMIS
PROPOSED BUDGET
YEAR ENDING JUNE 30, 2025**

SHERWOOD ESTATES FUND 457

DESCRIPTION	FY 2024/25	FY 2023/24		FY 2022/23	FY 2021/22	FY 2020/21
	BUDGET	ESTIMATED ACTUAL	BUDGET	ESTIMATED ACTUAL	ACTUAL	ACTUAL
REVENUES						
30010 Secured Tax Assessments	8,072	7,837	8,229	7,837	7,464	7,346
37000 Investments	4,276	3,982	2,000	1,508	(7,474)	993
EXPENDITURES						
51210 Infrastructure Maintenance			2,447	755		
80510 Tax Administration Fees	81	78	82	78	75	73

TOTAL REVENUES	\$ 12,348	\$ 11,819	\$ 10,229	\$ 9,345	\$ (10)	\$ 8,339
TOTAL EXPENDITURES	\$ 81	\$ 78	\$ 2,529	\$ 833	\$ 75	\$ 73
REVENUE LESS EXPENDITURES	\$ 12,267	\$ 11,741	\$ 7,700	\$ 8,512	\$ (85)	\$ 8,266

BEGINNING FUND BALANCE	\$ 171,029	\$ 159,288	\$ 159,288	\$ 150,777	\$ 150,861	\$ 142,596
ENDING FUND BALANCE	\$ 183,297	\$ 171,029	\$ 166,988	\$ 159,288	\$ 150,777	\$ 150,861

SHERWOOD ESTATES
FUND 457

PROGRAM DESCRIPTION AND OBJECTIVES

Sherwood Estates was organized in 1997.

District includes 21 parcels located on Sherwood Court.

Per the maintenance district agreement, parcels are assessed to maintain, repair and replace all curbs, gutters, streets, sidewalks, fire hydrants, drainage facilities, and operate and maintain street lights, over a 50 year time-table.

The maintenance agreement provides for an annual increase in assessment equal to the Consumer Price Index - National All Urban Consumers.

Fiscal Year 2024/25 assessments are \$384.40 per parcel.

Unused revenues carry forward as restricted fund balance for use on future maintenance projects.

**TOWN OF LOOMIS
PROPOSED BUDGET
YEAR ENDING JUNE 30, 2025**

HERITAGE PARK ESTATES 1 FUND 458

DESCRIPTION	FY 2024/25	FY 2023/24		FY 2022/23	FY 2021/22	FY 2020/21
	BUDGET	ESTIMATED ACTUAL	BUDGET	ESTIMATED ACTUAL	ACTUAL	ACTUAL
REVENUES						
30010 Secured Tax Assessments	20,907	20,298	21,313	20,298	19,332	19,027
37000 Investments	10,370	9,627	5,000	3,621	(17,909)	2,721
EXPENDITURES						
51210 Infrastructure Maintenance			6,258	755		
80510 Tax Administration Fees	209	203	213	203	193	190

TOTAL REVENUES	\$ 31,278	\$ 29,926	\$ 26,313	\$ 23,920	\$ 1,423	\$ 21,748
TOTAL EXPENDITURES	\$ 209	\$ 203	\$ 6,471	\$ 958	\$ 193	\$ 190
REVENUE LESS EXPENDITURES	\$ 31,069	\$ 29,723	\$ 19,842	\$ 22,962	\$ 1,230	\$ 21,558

BEGINNING FUND BALANCE	\$ 414,813	\$ 385,091	\$ 385,091	\$ 362,129	\$ 360,899	\$ 339,341
ENDING FUND BALANCE	\$ 445,882	\$ 414,813	\$ 404,933	\$ 385,091	\$ 362,129	\$ 360,899

HERITAGE PARK ESTATES 1
FUND 458

PROGRAM DESCRIPTION AND OBJECTIVES

Heritage Park Estates #1 was organized in 2000.

District includes 28 parcels located on Becky Way and Pauline Circle.

Per the maintenance district agreement, parcels are assessed to maintain, repair and replace all curbs, gutters, streets, sidewalks, fire hydrants, drainage facilities, and operate and maintain street lights, over a 50 year time-table.

The maintenance agreement provides for an annual increase in assessment equal to the Consumer Price Index - Urban Consumer SF/Oakland/San Jose.

Fiscal Year 2024/25 assessments are \$746.69 per parcel.

Unused revenues carry forward as restricted fund balance for use on future maintenance projects.

**TOWN OF LOOMIS
PROPOSED BUDGET
YEAR ENDING JUNE 30, 2025**

<p>HUNTER OAKS FUND 459</p>
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DESCRIPTION	FY 2024/25	FY 2023/24		FY 2022/23	FY 2021/22	FY 2020/21
	BUDGET	ESTIMATED ACTUAL	BUDGET	ESTIMATED ACTUAL	ACTUAL	ACTUAL
REVENUES						
30010 Secured Tax Assessments	26,714	25,936	27,232	25,936	24,700	24,311
37000 Investments	169	6,807	4,000	2,825	(14,021)	1,765
EXPENDITURES						
61120 Utilities, Traffic Control	7,477	6,230	8,000	3,841	4,197	5,493
51210 Infrastructure Maintenance	5,180	10,732	7,575	5,744	4,342	4,465
80510 Tax Administration Fees	267	259	272	259	247	243
CAPITAL PROJECTS (TRANSFERS OUT)						
70430 Concrete Repair #22-03				1,638		
70430 Landscape & Rock Wall Project #22-15		281,033		27,517		

TOTAL REVENUES	\$ 26,883	\$ 32,742	\$ 31,232	\$ 28,761	\$ 10,679	\$ 26,076
TOTAL EXPENDITURES	\$ 12,923	\$ 298,255	\$ 15,847	\$ 39,000	\$ 8,786	\$ 10,201
REVENUE LESS EXPENDITURES	\$ 13,959	\$ (265,512)	\$ 15,385	\$ (10,239)	\$ 1,893	\$ 15,875

BEGINNING FUND BALANCE	\$ 6,761	\$ 272,274	\$ 272,274	\$ 282,513	\$ 280,620	\$ 264,745
ENDING FUND BALANCE	\$ 20,721	\$ 6,761	\$ 287,659	\$ 272,274	\$ 282,513	\$ 280,620

HUNTER OAKS
FUND 459

PROGRAM DESCRIPTION AND OBJECTIVES

Hunter Oaks was organized in 2003.

District includes 37 parcels located on Hunter Oaks Lane, Sagehen Court, Grouse Court and Mallard Court.

Per the maintenance district agreement, parcels are assessed to maintain, repair and replace all curbs, gutters, streets, sidewalks, fire hydrants, drainage facilities, and operate and maintain street lights, over a 50 year time-table.

The maintenance agreement provides for an annual increase in assessment equal to the Consumer Price Index - Urban Consumer SF/Oakland/San Jose.

Fiscal Year 2024/25 assessments are \$721.99 per parcel.

Unused revenues carry forward as restricted fund balance for use on future maintenance projects.

**TOWN OF LOOMIS
PROPOSED BUDGET
YEAR ENDING JUNE 30, 2025**

SIERRA DE MONTSERRAT FUND 460

DESCRIPTION	FY 2024/25	FY 2023/24		FY 2022/23	FY 2021/22	FY 2020/21
	BUDGET	ESTIMATED ACTUAL	BUDGET	ESTIMATED ACTUAL	ACTUAL	ACTUAL
REVENUES						
30010 Secured Tax Assessments	47,758	46,367	48,685	46,367	44,159	43,464
37000 Investments	9,775	8,732	8,000	5,273	(25,874)	4,479
EXPENDITURES						
61120 Utilities, Traffic Control	1,500	1,250	2,000	1,094	1,190	1,409
51210 Infrastructure Maintenance	-		15,554	1,116		
80510 Tax Administration Fees	478	464	487	464	442	435
CAPITAL PROJECTS (TRANSFERS OUT)						
51210 Horse Trail Grading Project #23-11	234,823	11,677		3,500		
89110 Street Resurfacing #22-01				223,427		

TOTAL REVENUES	\$ 57,533	\$ 55,099	\$ 56,685	\$ 51,640	\$ 18,285	\$ 47,943
TOTAL EXPENDITURES	\$ 236,801	\$ 13,391	\$ 18,041	\$ 229,601	\$ 1,632	\$ 1,844
REVENUE LESS EXPENDITURES	\$ (179,267)	\$ 41,709	\$ 38,644	\$ (177,961)	\$ 16,653	\$ 46,099

BEGINNING FUND BALANCE	\$ 391,007	\$ 349,298	\$ 349,298	\$ 527,260	\$ 510,607	\$ 464,508
ENDING FUND BALANCE	\$ 211,740	\$ 391,007	\$ 387,942	\$ 349,298	\$ 527,260	\$ 510,607

SIERRA DE MONTSERRAT
FUND 460

PROGRAM DESCRIPTION AND OBJECTIVES

Sierra de Montserrat was organized in 2009.

District includes 59 parcels located on Rutherford Canyon Road, Sable Ridge Court, Montserrat Lane and Blackhawk Court.

Per the maintenance district agreement, parcels are assessed to maintain, repair and replace all curbs, gutters, streets, sidewalks, fire hydrants, drainage facilities, and operate and maintain street lights, over a 50 year time-table.

The maintenance agreement provides for a 3% increase in assessment per year.

Fiscal Year 2024/25 assessments are \$809.46 per parcel.

Unused revenues carry forward as restricted fund balance for use on future maintenance projects.

**TOWN OF LOOMIS
PROPOSED BUDGET
YEAR ENDING JUNE 30, 2025**

<p>TAYLOR ROAD MIXED USE MAINTENANCE DISTRICT 16 FUND 461</p>
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DESCRIPTION	FY 2024/25	FY 2023/24		FY 2022/23	FY 2021/22	FY 2020/21
	BUDGET	ESTIMATED ACTUAL	BUDGET	ESTIMATED ACTUAL	ACTUAL	ACTUAL
REVENUES						
30010 Secured Tax Assessments	33,927	32,932	34,579	32,932	31,363	30,869
37000 Investments	3,175	2,302	300	594	(2,788)	553
EXPENDITURES						
51210 Infrastructure Maintenance				484		
80510 Tax Administration Fees	339	329	346	329	314	309

TOTAL REVENUES	\$ 37,102	\$ 35,234	\$ 34,879	\$ 33,526	\$ 28,575	\$ 31,423
TOTAL EXPENDITURES	\$ 339	\$ 329	\$ 346	\$ 813	\$ 314	\$ 309
REVENUE LESS EXPENDITURES	\$ 36,763	\$ 34,905	\$ 34,533	\$ 32,713	\$ 28,261	\$ 31,114

BEGINNING FUND BALANCE	\$ 126,993	\$ 92,088	\$ 92,088	\$ 59,375	\$ 31,114	\$ -
ENDING FUND BALANCE	\$ 163,755	\$ 126,993	\$ 126,621	\$ 92,088	\$ 59,375	\$ 31,114

TAYLOR ROAD MIXED USE MAINTENANCE DISTRICT 16
FUND 461

PROGRAM DESCRIPTION AND OBJECTIVES

Taylor Road Mixed Use Maintenance District No. 16 was organized in 2019.

District includes 28 parcels located on Village Place, Stone Field Way and Water Well Place.

Per the maintenance district agreement, parcels are assessed to maintain, repair and replace all curbs, gutters, streets, sidewalks, fire hydrants, drainage facilities, and operate and maintain street lights, over a 50 year time-table.

The maintenance agreement provides for a 3% increase in assessment per year.

Fiscal Year 2024/25 assessments are \$1,211.69 per parcel.

Unused revenues carry forward as restricted fund balance for use on future maintenance projects.

CAPITAL PROJECTS AND EQUIPMENT



**TOWN OF LOOMIS
PROPOSED BUDGET
YEAR ENDING JUNE 30, 2025**

CAPITAL PROJECTS AND EQUIPMENT FUND 600
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COMPLETED PROJECTS

PROJECT # AND NAME:	TOTAL APPROPRIATIONS	EXPENSES TO DATE		BUDGET	BUDGET	TOTAL
21-02 Laird Road		FISCAL YEAR 2022/23	FISCAL YEAR 2023/24	FISCAL YEAR 2024/25	FISCAL YEAR 2025/26	
FUNDING SOURCE(S)						
217 Road Maintenance Rehabilitation (SB1)	40,680	40,680				40,680
Total Funding	40,680					40,680
EXPENDITURES						
<i>Sierra Traffic Markings, Inc.</i>	40,680	40,680				40,680
Total Expenses	40,680					40,680

PROJECT # AND NAME:	TOTAL APPROPRIATIONS	EXPENSES TO DATE		BUDGET	BUDGET	TOTAL
22-01 Street Resurfacing Program		FISCAL YEAR 2022/23	FISCAL YEAR 2023/24	FISCAL YEAR 2024/25	FISCAL YEAR 2025/26	
FUNDING SOURCE(S)						
110 General Fund Capital Reserve	50,000	50,000	-			50,000
220 Transportation	14,023	6,506	7,518			14,023
217 Road Maintenance Rehabilitation (SB1)	155,000	155,000				155,000
428 Hunter's Crossing Maintenance District	25,188	25,188				25,188
460 Sierra de Montserrat Maintenance District	223,427	223,427				223,427
Total Funding	467,638					467,638
EXPENDITURES						
<i>Anchor Engineering</i>	18,025	18,025				18,025
<i>Pavement Coatings Co.</i>	428,610	428,610				428,610
<i>Unico Engineering, Inc.</i>	21,003	13,485	7,518			21,003
Total Expenses	467,638					467,638

PROJECT # AND NAME:		TOTAL APPROPRIATIONS	EXPENSES TO DATE		BUDGET	BUDGET	TOTAL
22-17	Sunrise Loomis Park Playground Replacement		FISCAL YEAR 2022/23	FISCAL YEAR 2023/24	FISCAL YEAR 2024/25	FISCAL YEAR 2025/26	
FUNDING SOURCE(S)							
	316 Park Development Impact Fees	37,216		37,216			37,216
	600 Prop. 68 Grant	177,952	1,749	176,203			177,952
	110 General Fund Capital Reserves	152,358		152,358			152,358
	Total Funding	367,526					367,526
EXPENDITURES							
	<i>Aeon Landscape Architecture Inc.</i>	4,755	310	4,445			4,755
	<i>Capital Program Management</i>	10,681	1,439	9,242			10,681
	<i>JD Pasquetti</i>	186,170		186,170			186,170
	<i>Specified Play Equipment Company</i>	152,358		152,358			152,358
	<i>Unico Engineering</i>	13,563		13,563			13,563
	Total Expenses	367,526					367,526

PROJECT # AND NAME:		TOTAL APPROPRIATIONS	EXPENSES TO DATE		BUDGET	BUDGET	TOTAL
22-03	Taylor Road at Horseshoe Bar Road and		FISCAL YEAR 2022/23	FISCAL YEAR 2023/24	FISCAL YEAR 2024/25	FISCAL YEAR 2025/26	
FUNDING SOURCE(S)							
	110 General Fund Capital Reserve	303,157	105,484	197,673			303,157
	325 Community Facilities Development Impact Fees	125,000	125,000				125,000
	316 Park Development Impact Fees	60,000	60,000				60,000
	431 Heather Heights Maintenance District	19,485	19,485				19,485
	432 Sunrise Loomis Maintenance District II	5,186	5,186				5,186
	459 Hunter Oaks Maintenance District	1,638	1,638				1,638
	Total Funding	514,466					514,466
EXPENDITURES							
	<i>Anchor Engineering, Inc.</i>	39,725	34,125	5,600			39,725
	<i>Kroeker, Inc.</i>	393,831	206,718	187,113			393,831
	<i>Unico Engineering, Inc.</i>	80,910	75,950	4,960			80,910
	Total Expenses	514,466					514,466

PROJECT # AND NAME:		TOTAL APPROPRIATIONS	EXPENSES TO DATE		BUDGET	BUDGET	TOTAL
22-06	Rule 20A Undergrounding		FISCAL YEAR 2022/23	FISCAL YEAR 2023/24	FISCAL YEAR 2024/25	FISCAL YEAR 2025/26	
FUNDING SOURCE(S)							
	324.300 Sierra College Blvd Development Impact Fees	29,000		29,000			29,000
	Total Funding	29,000					29,000
EXPENDITURES							
	<i>Coastland Civil Engineering, Inc.</i>	29,000		29,000			29,000
	Total Expenses	29,000					29,000

PROJECT # AND NAME:		TOTAL APPROPRIATIONS	EXPENSES TO DATE		BUDGET	BUDGET	TOTAL
23-01 Street Resurfacing Program			FISCAL YEAR 2022/23	FISCAL YEAR 2023/24	FISCAL YEAR 2024/25	FISCAL YEAR 2025/26	
FUNDING SOURCE(S)							
111 General Fund Capital Reserves		770,000		770,000			770,000
217 Road Maintenance Rehabilitation (SB1)		174,853		174,853			174,853
324-300 Sierra College Blvd Development Impact Fees		233,240		233,240			233,240
324-000 Road Circulation Development Impact Fees		77,125		77,125			77,125
600 CalRecycle Grant		119,000		119,000			119,000
429 Loomis Maintenance District I		8,259		8,259			8,259
430 Loomis Maintenance District II		37,581		37,581			37,581
431 Heather Heights Maintenance District		48,608		48,608			48,608
432 Sunrise Loomis Maintenance District		52,652		52,652			52,652
452 Hunters Crossing II Maintenance District		17,343		17,343			17,343
Total Funding		1,538,661					1,538,661
EXPENDITURES							
Scott Lombardi		200		200			200
Pavement Coatings Co.		1,523,271		1,523,271			1,523,271
Unico Engineering, Inc.		15,190		15,190			15,190
Total Expenses		1,538,661					1,538,661

PROJECT # AND NAME:		TOTAL APPROPRIATIONS	EXPENSES TO DATE		BUDGET	BUDGET	TOTAL
22-22 Downtown Baskets and Banners			FISCAL YEAR 2022/23	FISCAL YEAR 2023/24	FISCAL YEAR 2024/25	FISCAL YEAR 2025/26	
FUNDING SOURCE(S)							
110 General Fund Capital Reserves		48,154	32,540	15,614			48,154
Total Funding		48,154					48,154
EXPENDITURES							
Capital Program Management		12,429	8,387	4,042			12,429
Multiple Vendors - Supplies and Construction		35,725	24,152	11,573			35,725
Total Expenses		48,154					48,154

PROJECT # AND NAME:		TOTAL APPROPRIATIONS	EXPENSES TO DATE		BUDGET	BUDGET	TOTAL
23-06 Town Hall Admin Pool Car			FISCAL YEAR 2022/23	FISCAL YEAR 2023/24	FISCAL YEAR 2024/25	FISCAL YEAR 2025/26	
FUNDING SOURCE(S)							
110 General Fund Capital Reserves		27,736		27,736			27,736
Total Funding		27,736					27,736
EXPENDITURES							
Winner Chevrolet		27,736		27,736			27,736
Total Expenses		27,736					27,736

PROJECT # AND NAME:		TOTAL APPROPRIATIONS	EXPENSES TO DATE		BUDGET	BUDGET	TOTAL
23-12	Hunter Oaks Landscape & Rock Wall		FISCAL YEAR 2022/23	FISCAL YEAR 2023/24	FISCAL YEAR 2024/25	FISCAL YEAR 2025/26	
FUNDING SOURCE(S)							
459 Hunter Oaks Maintenance District		308,550	27,517	281,033			308,550
Total Funding		308,550					308,550
EXPENDITURES							
<i>Aeon Landscape Architecture</i>		46,923	27,264	19,659			46,923
<i>Capital Program Management</i>		14,734	254	14,481			14,734
<i>Osborn General Engineering & Construction, Inc.</i>		42,901		42,901			42,901
<i>Takehara Landscape, Inc.</i>		186,787		186,787			186,787
<i>Unico Engineering</i>		17,205		17,205			17,205
Total Expenses		308,550					308,550

**TOWN OF LOOMIS
PROPOSED BUDGET
YEAR ENDING JUNE 30, 2025**

<p>CAPITAL PROJECTS AND EQUIPMENT FUND 600</p>

PROJECTS IN CONSTRUCTION

PROJECT # AND NAME:	TOTAL APPROPRIATIONS	EXPENSES TO DATE		BUDGET	BUDGET	TOTAL
		FISCAL YEAR 2022/23	FISCAL YEAR 2023/24	FISCAL YEAR 2024/25	FISCAL YEAR 2025/26	
20-01 Sierra College Blvd Widening						
FUNDING SOURCE(S)						
324-000 Road Circulation Development Impact Fees	1,500,000		145,651	1,354,349		1,500,000
324.300 Sierra College Blvd Development Impact Fees	1,235,000	50,878	1,184,122			1,235,000
110 General Fund Capital Reserve (CEQA Mitigation)	127,500	127,500				127,500
Total Funding	2,862,500					2,862,500
EXPENDITURES						
CEQA Mitigation	127,500					
<i>Mitigation Bank - Antonio Mountain Ranch</i>		127,500				127,500
Design/Project Administration	390,000					
<i>Coastland Civil Engineering, Inc.</i>		21,816	263,422			285,237
<i>Department of Fish and Wildlife</i>		5,749				5,749
<i>Placer County Clerk Recorder</i>		2,814				2,814
<i>State Water Resources Control Board</i>		13,573	978			14,551
<i>Union Pacific Railroad Company</i>		1,175	27,590			28,765
<i>Wood Rodgers, Inc.</i>		5,751				5,751
Construction	2,145,000					
<i>Western Engineering Contractors, Inc.</i>			1,037,783			1,037,783
Construction Management/Inspection	200,000					
<i>Coastland Civil Engineering, Inc.</i>						-
Total Expenses	2,862,500					1,508,151

PROJECT # AND NAME:		TOTAL APPROPRIATIONS
22-25	Town Hall HVAC Improvements	
FUNDING SOURCE(S)		
325 Community Facilities Development Impact Fees		25,000
Total Funding		25,000
EXPENDITURES		
Construction		25,000
TBD		
Total Expenses		25,000

EXPENSES TO DATE		BUDGET	BUDGET	TOTAL
FISCAL YEAR 2022/23	FISCAL YEAR 2023/24	FISCAL YEAR 2024/25	FISCAL YEAR 2025/26	
	25,000			25,000
				25,000
				-
				-

PROJECT # AND NAME:		TOTAL APPROPRIATIONS
22-07	Citywide Striping and Signage	
FUNDING SOURCE(S)		
110 General Fund Capital Reserves		205,000
Total Funding		205,000
EXPENDITURES		
Anchor Engineering, Inc.		22,500
Capital Program Management		
Sierra Traffic Markings, Inc.		165,000
Inspection		17,500
Total Expenses		205,000

EXPENSES TO DATE		BUDGET	BUDGET	TOTAL
FISCAL YEAR 2022/23	FISCAL YEAR 2023/24	FISCAL YEAR 2024/25	FISCAL YEAR 2025/26	
	68,324	136,676		205,000
				205,000
	19,761			19,761
	183			183
	48,380			48,380
				-
				68,324

PROJECT # AND NAME:		TOTAL APPROPRIATIONS
23-07	Welcome Sign	
FUNDING SOURCE(S)		
110 General Fund Capital Reserves		73,161
Total Funding		73,161
EXPENDITURES		
Capital Program Management		7,724
Coastland Civil Engineering		900
JS Construction		45,663
Solace Graphics		8,874
Lighting -TBD		10,000
Total Expenses		73,161

EXPENSES TO DATE		BUDGET	BUDGET	TOTAL
FISCAL YEAR 2022/23	FISCAL YEAR 2023/24	FISCAL YEAR 2024/25	FISCAL YEAR 2025/26	
1,526	61,636	10,000		73,161
				73,161
1,526	6,198			7,724
	900			900
	45,663			45,663
	8,874			8,874
				63,161

PROJECT # AND NAME:		TOTAL APPROPRIATIONS	EXPENSES TO DATE		BUDGET	BUDGET	TOTAL
22-14	Street Culvert Crossing Reconstruction		FISCAL YEAR 2022/23	FISCAL YEAR 2023/24	FISCAL YEAR 2024/25	FISCAL YEAR 2025/26	
FUNDING SOURCE(S)							
131 American Rescue Plan Act (ARPA)		1,250,000	282,025	66,021	901,954		1,250,000
Total Funding		1,250,000					1,250,000
EXPENDITURES							
Design/Project Administration		150,000					
<i>Anchor Engineering, Inc.</i>			10,743				10,743
<i>Area West Environmental, Inc.</i>			2,558				2,558
<i>Coastland Civil Engineering, Inc.</i>			44,275	51,529			95,804
<i>Capital Program Management</i>				2,422			2,422
<i>Dokken Engineering</i>				1,360			1,360
Construction		1,050,000					
<i>C.E. Cox Engineering, Inc.</i>			25,712				25,712
<i>Lafleur Excavating</i>			188,768	9,935			198,703
<i>The Design Build, Inc.</i>							-
Construction Management/Inspection		50,000					
<i>Unico Engineering, Inc.</i>			9,970	775			10,745
Total Expenses		1,250,000					348,046

**TOWN OF LOOMIS
PROPOSED BUDGET
YEAR ENDING JUNE 30, 2025**

<p>CAPITAL PROJECTS AND EQUIPMENT FUND 600</p>

PROJECTS IN PLANNING OR DESIGN

PROJECT # AND NAME:	TOTAL APPROPRIATIONS	EXPENSES TO DATE		BUDGET	BUDGET	TOTAL
		FISCAL YEAR 2022/23	FISCAL YEAR 2023/24	FISCAL YEAR 2024/25	FISCAL YEAR 2025/26	
22-18 Blue Anchor Park & Depot Bus Stop Shade Sails						
FUNDING SOURCE(S)						
316 Park Development Impact Fees	215,000		18,356	196,644		215,000
145 Tree Fund	60,000			60,000		60,000
Total Funding	275,000					275,000
EXPENDITURES						
Design/Project Administration <i>Aeon Landscape Architecture Inc.</i> <i>California Tree Landscape Consulting Inc.</i>	20,000		17,819			17,819
Construction	250,000		536			536
Construction Management/Inspection	5,000					
Total Expenses	275,000					18,356

PROJECT # AND NAME:	TOTAL APPROPRIATIONS	EXPENSES TO DATE		BUDGET	BUDGET	TOTAL
		FISCAL YEAR 2022/23	FISCAL YEAR 2023/24	FISCAL YEAR 2024/25	FISCAL YEAR 2025/26	
23-10 Blue Anchor Park Playground Surface Replacement						
FUNDING SOURCE(S)						
316 Park Development Impact Fees	75,000			75,000		75,000
Total Funding	75,000					75,000
EXPENDITURES						
Design/Project Administration	15,000					
Construction	50,000					
Construction Management/Inspection	10,000					
Total Expenses	75,000					-

PROJECT # AND NAME:		TOTAL APPROPRIATIONS
22-32	Storm Drain and Channel Cleaning Equipment	
FUNDING SOURCE(S)		
131 American Rescue Plan Act (ARPA)		60,000
Total Funding		60,000
EXPENDITURES		
Equipment		60,000
Total Expenses		60,000

EXPENSES TO DATE		BUDGET	BUDGET	TOTAL
FISCAL YEAR 2022/23	FISCAL YEAR 2023/24	FISCAL YEAR 2024/25	FISCAL YEAR 2025/26	
		60,000		60,000
				60,000
				-

PROJECT # AND NAME:		TOTAL APPROPRIATIONS
22-13	Rachel Lane Storm Drain Rehabilitation	
FUNDING SOURCE(S)		
131 American Rescue Plan Act (ARPA)		332,494
318 Drainage Development Impact Fees		177,506
Total Funding		510,000
EXPENDITURES		
<i>Coastland Civil Engineering, Inc.</i>		80,000
Construction		400,000
Construction Management/Inspection		30,000
Total Expenses		510,000

EXPENSES TO DATE		BUDGET	BUDGET	TOTAL
FISCAL YEAR 2022/23	FISCAL YEAR 2023/24	FISCAL YEAR 2024/25	FISCAL YEAR 2025/26	
	4,195	328,299		332,494
		177,506		177,506
	4,195			4,195
				4,195

PROJECT # AND NAME:		TOTAL APPROPRIATIONS
22-15	Humphrey Road Ditch Undergrounding	
FUNDING SOURCE(S)		
318 Drainage Development Impact Fees		175,000
Total Funding		175,000
EXPENDITURES		
Design/Project Administration		15,000
Construction		150,000
Construction Management/Inspection		10,000
Total Expenses		175,000

EXPENSES TO DATE		BUDGET	BUDGET	TOTAL
FISCAL YEAR 2022/23	FISCAL YEAR 2023/24	FISCAL YEAR 2024/25	FISCAL YEAR 2025/26	
		175,000		175,000
				175,000
				-

PROJECT # AND NAME:		TOTAL APPROPRIATIONS
22-09 Interchange Project Study Report (PSR)		
FUNDING SOURCE(S)		
324-200 Interchange Development Impact Fees		325,000
Total Funding		325,000
EXPENDITURES		
Contracted Services		325,000
Total Expenses		325,000

EXPENSES TO DATE		BUDGET FISCAL YEAR 2024/25	BUDGET FISCAL YEAR 2025/26	TOTAL
FISCAL YEAR 2022/23	FISCAL YEAR 2023/24			
		325,000		325,000
				325,000
				-

PROJECT # AND NAME:		TOTAL APPROPRIATIONS
25-XX I-80/HSB Interchange Improvements		
FUNDING SOURCE(S)		
324-200 Interchange Development Impact Fees		500,000
Total Funding		500,000
EXPENDITURES		
Design/Project Administration		500,000
Total Expenses		500,000

EXPENSES TO DATE		BUDGET FISCAL YEAR 2024/25	BUDGET FISCAL YEAR 2025/26	TOTAL
FISCAL YEAR 2022/23	FISCAL YEAR 2023/24			
			500,000	500,000
				500,000
				-

PROJECT # AND NAME:		TOTAL APPROPRIATIONS
23-11 Sierra de Montserrat Horse Trail Grading		
FUNDING SOURCE(S)		
460 Sierra de Montserrat Maintenance District		250,000
Total Funding		250,000
EXPENDITURES		
Design/Project Administration <i>Anchor Engineering, Inc.</i>		30,000
Construction		200,000
Construction Management/Inspection		20,000
Total Expenses		250,000

EXPENSES TO DATE		BUDGET FISCAL YEAR 2024/25	BUDGET FISCAL YEAR 2025/26	TOTAL
FISCAL YEAR 2022/23	FISCAL YEAR 2023/24			
3,500	11,677	234,823		250,000
				250,000
3,500	11,677			15,177
				15,177

PROJECT # AND NAME:		TOTAL APPROPRIATIONS	EXPENSES TO DATE		BUDGET	BUDGET	TOTAL
23-09	Humphrey Road Sidewalk Gap Closure		FISCAL YEAR 2022/23	FISCAL YEAR 2023/24	FISCAL YEAR 2024/25	FISCAL YEAR 2025/26	
FUNDING SOURCE(S)							
325 Community Facilities Development Impact Fees		250,000		6,362	243,638		250,000
Total Funding		250,000					250,000
EXPENDITURES							
Capital Program Management		40,000		1,099			
Coastland Civil Engineering, Inc.				3,978			
Unico Engineering, Inc.				1,286			
Construction		185,000					
Construction Management/Inspection		25,000					
Total Expenses		250,000					-

PROJECT # AND NAME:		TOTAL APPROPRIATIONS	EXPENSES TO DATE		BUDGET	BUDGET	TOTAL
23-08	STBG Paving Project - Brace Road		FISCAL YEAR 2022/23	FISCAL YEAR 2023/24	FISCAL YEAR 2024/25	FISCAL YEAR 2025/26	
FUNDING SOURCE(S)							
324-000 Road Circulation Development Impact Fees		148,205		79,137	69,068		148,205
110 General Fund Capital Reserves		368,795			368,795		368,795
600 STBG Grant Funds		318,000			318,000		318,000
Total Funding		835,000					835,000
EXPENDITURES							
Bellecci Associates		150,000		72,793			72,793
Capital Program Management				6,294			6,294
Placer County Clerk Recorder				50			50
Construction		635,000					
Construction Management/Inspection		50,000					
Total Expenses		835,000					79,137

PROJECT # AND NAME:		TOTAL APPROPRIATIONS
24-01 Street Resurfacing Program		
FUNDING SOURCE(S)		
110 General Fund Capital Reserves		150,000
217/220 Transportation/SB1		300,000
324-000 Road Circulation Development Impact Fees		110,000
324-300 Sierra College Blvd Development Impact Fees		100,000
Total Funding		660,000
EXPENDITURES		
Design/Project Administration		25,000
Construction		600,000
Construction Management/Inspection		35,000
Total Expenses		660,000

EXPENSES TO DATE		BUDGET	BUDGET	TOTAL
FISCAL YEAR 2022/23	FISCAL YEAR 2023/24	FISCAL YEAR 2024/25	FISCAL YEAR 2025/26	
		150,000		150,000
		300,000		300,000
		110,000		110,000
		100,000		100,000
				660,000
				-

PROJECT # AND NAME:		TOTAL APPROPRIATIONS
22-10 Signal Interconnect -Taylor, King, Swtzn (Design)		
FUNDING SOURCE(S)		
110 General Fund Capital Reserves (Design Only)		170,000
Total Funding		170,000
EXPENDITURES		
<i>Wood Rodgers</i>		160,000
<i>Capital Program Management</i>		10,000
Total Expenses		170,000

EXPENSES TO DATE		BUDGET	BUDGET	TOTAL
FISCAL YEAR 2022/23	FISCAL YEAR 2023/24	FISCAL YEAR 2024/25	FISCAL YEAR 2025/26	
49,687	7,539	112,775		170,000
				170,000
47,067	7,539			54,606
2,620				2,620
				57,225

PROJECT # AND NAME:		TOTAL APPROPRIATIONS
25-01 Street Resurfacing Program		
FUNDING SOURCE(S)		
217/220 Transportation/SB1		350,000
Total Funding		350,000
EXPENDITURES		
Design/Project Administration		20,000
Construction		310,000
Construction Management/Inspection		20,000
Total Expenses		350,000

EXPENSES TO DATE		BUDGET	BUDGET	TOTAL
FISCAL YEAR 2022/23	FISCAL YEAR 2023/24	FISCAL YEAR 2024/25	FISCAL YEAR 2025/26	
			350,000	350,000
				350,000
				-

PROJECT # AND NAME:		TOTAL APPROPRIATIONS
22-26	Document Scanning/Digital Archive	
FUNDING SOURCE(S)		
110 General Fund Library Reserve		35,000
Total Funding		35,000
EXPENDITURES		
Capital Program Management		5,000
Contract Services		30,000
Total Expenses		35,000

EXPENSES TO DATE		BUDGET FISCAL YEAR 2024/25	BUDGET FISCAL YEAR 2025/26	TOTAL
FISCAL YEAR 2022/23	FISCAL YEAR 2023/24			
	627			627
	627			627
				627

PROJECT # AND NAME:		TOTAL APPROPRIATIONS
22-24	Library Parking Lot and Entry ADA Improvements	
FUNDING SOURCE(S)		
110 General Fund Library Reserve		225,000
Total Funding		225,000
EXPENDITURES		
Capital Program Management		15,000
Coastland Civil Engineering, Inc.		
Construction		200,000
Construction Management/Inspection		10,000
Total Expenses		225,000

EXPENSES TO DATE		BUDGET FISCAL YEAR 2024/25	BUDGET FISCAL YEAR 2025/26	TOTAL
FISCAL YEAR 2022/23	FISCAL YEAR 2023/24			
9,861	18,188	196,952		225,000
566	183			749
9,295	18,005			27,300
				-
				-
				28,049

PROJECT # AND NAME:		TOTAL APPROPRIATIONS
22-02	Sierra College Blvd Resurfacing	
FUNDING SOURCE(S)		
324.300 Sierra College Blvd Development Impact Fees		166,760
Total Funding		166,760
EXPENDITURES		
Design/Project Administration		25,000
Construction		116,760
Construction Management/Inspection		25,000
Total Expenses		166,760

EXPENSES TO DATE		BUDGET FISCAL YEAR 2024/25	BUDGET FISCAL YEAR 2025/26	TOTAL
FISCAL YEAR 2022/23	FISCAL YEAR 2023/24			
		166,760		166,760
				166,760
				-

PROJECT # AND NAME:		TOTAL APPROPRIATIONS
23-05 Security Camera Upgrades		
FUNDING SOURCE(S)		
110 General Fund Capital Reserves		30,000
Total Funding		30,000
EXPENDITURES		
Equipment		30,000
Total Expenses		30,000

EXPENSES TO DATE		BUDGET	BUDGET	TOTAL
FISCAL YEAR 2022/23	FISCAL YEAR 2023/24	FISCAL YEAR 2024/25	FISCAL YEAR 2025/26	
		30,000		30,000
				30,000
				-
				-

PROJECT # AND NAME:		TOTAL APPROPRIATIONS
22-11 Speed Studies and Traffic Counts		
FUNDING SOURCE(S)		
110 General Fund Capital Reserves		40,000
Total Funding		40,000
EXPENDITURES		
Contracted Services		40,000
Total Expenses		40,000

EXPENSES TO DATE		BUDGET	BUDGET	TOTAL
FISCAL YEAR 2022/23	FISCAL YEAR 2023/24	FISCAL YEAR 2024/25	FISCAL YEAR 2025/26	
		40,000		40,000
				40,000
				-
				-

PROJECT # AND NAME:		TOTAL APPROPRIATIONS
22-08 Traffic Calming - Rutherford Canyon Road		
FUNDING SOURCE(S)		
110 General Fund Capital Reserves		25,000
110 Sierra de Montserrat Maintenance District		25,000
Total Funding		50,000
EXPENDITURES		
Design		5,000
Construction		45,000
Construction Management/Inspection		
Total Expenses		50,000

EXPENSES TO DATE		BUDGET	BUDGET	TOTAL
FISCAL YEAR 2022/23	FISCAL YEAR 2023/24	FISCAL YEAR 2024/25	FISCAL YEAR 2025/26	
		25,000		25,000
		25,000		25,000
				50,000
				-
				-
				-
				-

PROJECT # AND NAME:		TOTAL APPROPRIATIONS
23-XX Downtown Civic Parking Feasibility Study		
FUNDING SOURCE(S)		
110 General Fund Capital Reserves		80,000
Total Funding		80,000
EXPENDITURES		
Contracted Services		80,000
Total Expenses		80,000

EXPENSES TO DATE		BUDGET	BUDGET	TOTAL
FISCAL YEAR 2022/23	FISCAL YEAR 2023/24	FISCAL YEAR 2024/25	FISCAL YEAR 2025/26	
		80,000		80,000
				80,000
				-
				-

PROJECT # AND NAME:		TOTAL APPROPRIATIONS
24-02 Taylor Road Corridor Study		
FUNDING SOURCE(S)		
110 General Fund Capital Reserves		75,000
Total Funding		75,000
EXPENDITURES		
Contracted Services		75,000
Total Expenses		75,000

EXPENSES TO DATE		BUDGET	BUDGET	TOTAL
FISCAL YEAR 2022/23	FISCAL YEAR 2023/24	FISCAL YEAR 2024/25	FISCAL YEAR 2025/26	
		75,000		75,000
				75,000
				-
				-

PROJECT # AND NAME:		TOTAL APPROPRIATIONS
24-04 Pavement Management Condition Assessment		
FUNDING SOURCE(S)		
110 General Fund Capital Reserves		50,000
Total Funding		50,000
EXPENDITURES		
Contracted Services		50,000
Total Expenses		50,000

EXPENSES TO DATE		BUDGET	BUDGET	TOTAL
FISCAL YEAR 2022/23	FISCAL YEAR 2023/24	FISCAL YEAR 2024/25	FISCAL YEAR 2025/26	
		50,000		50,000
				50,000
				-
				-

PROJECT # AND NAME:		TOTAL APPROPRIATIONS
24-05	HSIP Pedestrian Crossing Improvements	
FUNDING SOURCE(S)		
110 General Fund Capital Reserves		92,000
600 HSIP Grant		188,000
	Total Funding	280,000
EXPENDITURES		
Design		30,000
Construction		225,000
Construction Management/Inspection		25,000
	Total Expenses	280,000

EXPENSES TO DATE		BUDGET	BUDGET	TOTAL
FISCAL YEAR 2022/23	FISCAL YEAR 2023/24	FISCAL YEAR 2024/25	FISCAL YEAR 2025/26	
			92,000	92,000
			188,000	188,000
				280,000
				-
				-
				-
				-

PROJECT # AND NAME:		TOTAL APPROPRIATIONS
24-03	Sierra College Blvd. Crossing Improvements (Design)	
FUNDING SOURCE(S)		
110 General Fund Capital Reserves		200,000
	Total Funding	200,000
EXPENDITURES		
Design		200,000
Construction		
Construction Management/Inspection		
	Total Expenses	200,000

EXPENSES TO DATE		BUDGET	BUDGET	TOTAL
FISCAL YEAR 2022/23	FISCAL YEAR 2023/24	FISCAL YEAR 2024/25	FISCAL YEAR 2025/26	
			200,000	200,000
				200,000
				-
				-
				-
				-

PROJECT # AND NAME:		TOTAL APPROPRIATIONS
24-XX	Traffic Signal Backplate Painting and Reflective Tape	
FUNDING SOURCE(S)		
110 General Fund Capital Reserves		50,000
	Total Funding	50,000
EXPENDITURES		
Design		10,000
Construction		40,000
	Total Expenses	50,000

EXPENSES TO DATE		BUDGET	BUDGET	TOTAL
FISCAL YEAR 2022/23	FISCAL YEAR 2023/24	FISCAL YEAR 2024/25	FISCAL YEAR 2025/26	
		50,000		50,000
				50,000
				-
				-
				-

PROGRAM DESCRIPTION AND OBJECTIVES

The creation of a Capital Projects and Equipment Fund allows for reporting of projects in a manner that reflects all funding sources and all project expenses in total, rather than separated across multiple fund budgets.

Capital projects and equipment are primarily funded by transfers from various funding sources as appropriated by the Town Council. Other funding sources, such as grants, are also captured in the Capital Projects and Equipment fund.

Active projects reflect appropriations approved by the Town Council to date. Appropriations for completed projects are reduced to actual project costs.

**APPENDIX A:
AUTHORIZED PERSONNEL
YEAR ENDING JUNE 30, 2025**

Position	Town Council	Town Clerk	Finance	Treasurer	Administration	Town Attorney	Planning	Library	Building	PW Admin/ Engineering	PW Facilities/ Drainage	Transportation	Solid Waste	Total
Elected Positions														
Town Council	5.00													5.00
Town Clerk (ends mid-year)		0.50												0.50
Town Treasurer				1.00										1.00
<i>Total Elected Positions</i>	5.00	0.50	-	1.00	-	-	-	-	-	-	-	-	-	6.50
Commissioners														
Planning Commission							5.00							5.00
<i>Total Commissioned Positions</i>	-	-	-	-	-	-	5.00	-	-	-	-	-	-	5.00
TOTAL ELECTED AND COMMISSIONED POSITIONS	5.00	0.50	-	1.00	-	-	5.00	-	-	-	-	-	-	11.50
Exempt Personnel														
Town Manager					1.00									1.00
Deputy Town Clerk		0.38		0.13		-								0.50
Town Clerk		0.38		0.13		-								0.50
Engineer									0.40	0.50		0.10		1.00
PW Director										0.52	0.48			1.00
Finance Director			1.00											1.00
Library Director							1.00							1.00
Planning Director						1.00								1.00
<i>Total Exempt Personnel</i>	-	0.75	1.00	-	1.25	-	1.00	1.00	-	0.40	1.02	0.48	0.10	7.00
Non Exempt Personnel														
Associate Planner														-
Planning Assistant						1.00								1.00
Permit Technician				0.50				0.50						1.00
Accounting Technician			1.00											1.00
Librarian							1.00							1.00
Library Assistant II							1.00							1.00
Library Assistant I							2.00							2.00
Operations Manager										0.52	0.48			1.00
Lead Worker														
Maintenance Worker										1.56	1.44			3.00
<i>Total Non Exempt Personnel</i>	-	-	1.00	-	0.50	-	1.00	4.00	0.50	-	2.08	1.92	-	11.00
TOTAL EXEMPT AND NON-EXEMPT PERSONNEL	-	0.75	2.00	-	1.75	-	2.00	5.00	0.50	0.40	3.10	2.40	0.10	18.00

TOWN OF LOOMIS
PROPOSED ANNUAL BUDGET - TRANSMITTAL
FISCAL YEAR 2024-25

The Town of Loomis Annual Operating Budget for Fiscal Year 2024-25 has been prepared in compliance with the State of California Government Code. The budget reflects recommendations from the Town Manager, aligned with the Town's Strategic Plan Initiatives, Goals and Objectives. The proposed budget is presented for review and consideration at the June 21, 2025 Special Meeting of the Town Council.

GENERAL FUND

Balanced Budget

The proposed general fund budget is balanced, defined as current year revenues meeting or exceeding current year operating expenses. Revenues are projected at \$6,636,850 with expenditures projected at \$6,605,165, resulting in an increase in Net Position of \$31,685.

Revenue Projections

General fund revenues are estimated using data from multiple sources including sales tax consultants, projections from the Placer County Assessor's Office, and year-over-year trends.

Sales Tax

The sales tax forecast includes trends and economic drivers across the state as well as local to the Town. Over the past four years, major taxation shifts have occurred relative to online retailers. Historically, sales tax for online purchases was paid to the county in which the purchaser resided. With the roll-out of local distribution warehouses for retailers such as Amazon, and changes to sales tax rules, sales tax is now collected and paid to the county in which the distribution warehouse resides. Construction of an Amazon distribution warehouse in Sacramento has shifted sales tax revenues from Placer County to Sacramento County. This shift has slowed Loomis sales tax revenues since 2022, resulting in a three-year dip that we will start to see recovery from in 2025.

In 2023, Loomis Quarter 3 sales receipts were down 4.8% from the prior year. Sales weakened in multiple sectors as federal policy makers continue actions to cool consumer demand. Loomis saw the biggest hit in the Business/Industrial segment as shoppers had less interest in retail activity. On the bright side, Loomis saw growth in restaurant revenues for sit-down experiences at casual eateries.

In 2024-2025, Loomis will see additional sales tax revenues resulting from new retailers. A sales tax forecast has been prepared by industry consultants, and the budget reflects the conservative end of the prepared forecast.

*Note of Interest: Sales tax revenues recorded in 2022/23 reflect an artificial spike in revenues due to a one-time accounting correction. Historically, the Town has recorded sales tax revenues in the month they were received by the Town rather than the month they were collected by the County. Recording revenues in the month they are collected/earned is referred to as “accrual-based accounting”. A one-time correction was required to “accrue” revenues received in July and August 2023 into the fiscal year in which they were collected, shifting those revenues to June 2023.

Property Tax

The 2023 total assessed value of real property in the Town was \$1,540,999,002. Placer County collects property taxes at 1% of the assessed value. This 1% collection is allocated by the County to school districts, special districts, county administration and city/town administration. Loomis receives approximately 11% of the taxes collected on property within the Town limits. Property tax revenues are estimated at a 5.75% increase for 2024-25 based on assessed value projections provided by the Placer County Assessor’s Office.

Franchise Agreements

The Town has franchise agreements with various companies that supply energy, refuse disposal and cable television. PG&E pays the town 3% of its receipts generated within Town limits for the right to run electric and gas lines within the Town. Refuse franchise fees are increasing aligned with inflation. Starting in fiscal year 2024-2025, the refuse franchise fees estimated at \$219,000 will be transferred to the Solid Waste fund to align this revenue with expenses related to solid waste mitigation. Cable television franchise fees have been decreasing over the past few years.

Licenses and Permits

Revenue for licenses and permits in 2024-25 is projected based on historical trends for years that do not have atypical development. If additional development does occur during the year, these revenues will increase along with additional general fund expenses related to permit processing, plan review and inspection. This “revenue/expenditure” relationship creates a minimal overall effect on the general fund.

Property Tax In-Lieu of Vehicle License Fees

In 2004, the Legislature cut the backfill to cities and counties for reductions in the Vehicle License Fee and in return provided additional property tax revenue. Cities and counties receive property taxes equal to the amount of revenues they historically would receive under a 2% Vehicle License Fee structure. 2004 was the base year for this change and revenues increase annually aligned with increases to assessed valuation.

Expenditure Projections

General fund expenditures for 2024-25 are planned to deliver citizens with safety services, library services, land use planning, development oversight, infrastructure maintenance and capital projects.

Safety Services

33% of the general fund budget is allocated to safety services including police, fire, and animal control. Over the past 5 years the cost for police services has increased 25%. The contract for 2024-25 includes a 5.5% increase, with an additional 5.5% increase for 2025-26. Animal control services have increased 38% from last year.

Personnel

31% of the general fund budget is allocated to personnel costs. Authorized personnel for 2024-25 includes 18 positions including 5 Library staff, 5 Public Works staff, 2 Planning staff, 1 Engineer, 2 Finance staff, 1 Town Manager, 1 Deputy Town Clerk (6 months), 1 Town Clerk (6 months), and 1 Permit Technician.

The 2024-25 budget includes one new part-time position and some position changes.

- One new position is proposed for an additional Library Assistant.
- On June 11, 2024 the Town Council approved the job description and salary range for a Permit Technician which will replace the Administrative Clerk position.
- With approval of Measure A on the March 5, 2024 ballot, the Town Clerk position will shift mid-year from an elected position to an appointed position. In November, when the term expires for the currently elected Town Clerk, an appointed Town Clerk position will be established and the Deputy Town Clerk position will expire.
- In Public Works, it is proposed to fill the Operations Manager position and leave the Lead Worker position vacant in 2024-25. Additional hours are also budgeted for one non-benefited maintenance worker, not to exceed 990 hours for the year.

In addition to salary and hourly wages, personnel costs include employer taxes, CalPERS medical benefits, dental benefits, vision benefits and \$50,000 life insurance to each full-time employee. CalPERS retirement benefits are also provided to qualifying employees in

lieu of Social Security benefits. The CalPERS retirement plan is funded by both employee and employer contributions. For Classic CalPERS members the employer contribution rate is 10.32%. For PEPRAs CalPERS members the employer contribution rate is 7.47%. The Town has 4 Classic members and 12 PEPRAs members.

Professional Services

9.5% of the general fund budget is allocated to professional service agreements for legal services, code enforcement, building inspector, information technology services, the annual audit and engineer consultants for development review. New this year, the information technology services contract is upgraded to include additional protection against cyber security threats. Cyber-attacks have occurred on many of the Town's neighboring governments and Loomis is taking a pro-active approach to mitigate this threat.

Other Expenses

The remaining expenses in the 2024-25 general fund budget can be categorized by on-going and one-time expenses.

On-going expenses account for approximately 17.7% of the general fund budget and include costs such as legal noticing, codification, elections, property tax administration, permit processing, landscape and janitorial services, utilities, insurance, economic development, community events, library books and program supplies, materials and supplies for facility maintenance including buildings and parks, drainage maintenance, transfers to the solid waste program, meetings and conferences, professional development, printing and general office expenses. As inflation occurs, budgets are increased to cover actual expenses. This is especially evident in utility costs that have increased almost 30% over the past year and are anticipated to increase another 5%. Insurance costs are also increasing faster than inflation rates.

New this year, budgets for on-going expenses have been increased for community sand bags, additional economic development activities, annual tree canopy maintenance, and materials for decorative bark replacement in parks.

One-time expenses reflect the cost for tasks prioritized by the Town Council that may span 1 or 2 fiscal years but are not anticipated to be on-going commitments to the general fund. The 2024-25 budget includes the following one-time expenses, representing 8.8% of the budget. These funds may be reallocated to other priorities in future years or retained as increased contributions to the Capital Projects Reserve.

- Planning Department – completion of General Plan contract \$68,500
- Planning Department – consultant for LAFCO/MSR \$15,000

- Planning Department – zoning updates \$100,000
- Planning Department – consultant for parks/open space committee \$100,000
- Planning Department – planning certification for staff \$4,000
- Administration – organizational review and trainings \$80,000
- Finance – 2022/23 auditor expenses that did not occur in 2023/24 \$35,000
- Finance – consultant for transition and audit preparation through August \$73,000
- Finance – new financial software \$80,000
- Library – informational flyers and workshops \$5,000
- Library – furniture replacement \$3,000
- Building – state mandated solar software set-up \$12,000
- Town-wide – computer replacements required for cyber security measures \$9,000

General Fund Reserves

The Town maintains general fund reserves which can only be used by Town Council appropriation. Reserves are maintained for maintaining services during economic downturns, to address emergencies, and for future expenses such as Other Post Employment Benefits (OPEB) and capital projects.

The 2024-2025 budget projects the following reserve balances on June 30, 2025.

- \$1,111,543 – General Operating Reserve (16.8% of operating budget)
- \$101,430 – Other Post Employment Benefits
- \$172,107 – Drainage, Fire, and Supplemental Law Enforcement Emergencies
- \$150,000 – Litigation and Business Continuity
- \$50,000 – Parks
- \$91,299 – Capital Improvements

The Capital Improvements reserve reflects a major decrease over the past two years due to appropriations made via adoption of the 2022/23 Capital Improvements Program, the 2024/25 Capital Improvements Program, and various resolutions over the past two years for project bid awards and close-out. The estimated balance of \$91,299 for June 30, 2025 assumes all new contributions for the 2024-25 fiscal year, and has already been reduced for all appropriations approved through 2025-26 in the current Capital Improvements Program. Any additional, unspent, revenues realized in 2024-25 (specifically Sales Tax revenues), will be allocated to the Capital Improvements Reserve for future projects.

OTHER FUNDS

The Town of Loomis manages restricted special revenue funds outside of the unrestricted general fund. These funds have revenue sources that can only be used for specified purposes.

Streets, Roads and Transportation Funds

These funds are restricted for the maintenance of streets and roads, and to provide transit services. The 2024-25 budget includes street and road maintenance performed by the Public Works Department. New this year, additional funds have been budgeted for aggregate base and cold patch materials, as well as sign replacements. Transit services are contracted through Placer County. All other revenues are allocated to streets and roads capital projects.

Solid Waste

The Solid Waste Fund captures revenues and expenses related to solid waste diversion from landfills, recycling programs, litter cleanup, and reduction of organic waste as required by SB 1383. Starting in 2024-25, the Refuse Franchise Fees will be transferred to the Solid Waste Fund to align this revenue with its intended use. Expenses include program oversight by the Town Engineer, a consultant for SB 1383 compliance and reporting, the purchase of procurement credits for biomass generated electricity/organic waste recovery, the organic compost give-away program, and materials and supplies for recycling programs and education.

Tree Fund

The Tree Fund captures revenues and expenses related to the Town's Tree Ordinance. Mitigation fees are collected from developers for the removal of specific native oak trees. The Town develops and funds tree mitigation programs that align with the goals of the Tree Ordinance. The 2024-25 budget includes the Adopt and Oak Tree Program and the Oak Tree Pruning Program as presented to the Town Council.

Supplemental Law Enforcement

The Supplemental Law Enforcement Fund captures revenues provided by the state for the purpose of front-line law enforcement. The Town uses these funds to cover a portion of the cost of the agreement with the Placer County Sheriff's Office. The remainder of the sheriff's contract is budgeted in the general fund.

Development Impact Fee Funds

The Town collects Development Impact Fees on residential, industrial, and commercial development to offset the impact of development and maintain current levels of service and corresponding infrastructure. The rate of each fee is established by resolution.

Separate funds are maintained for each restricted fee including Park Development, Drainage, Low Income Density, Road Circulation, Horseshoe Bar Interchange, Sierra College Boulevard, and Community Facilities. The Capital Improvements Program identifies projects funded by Development Impact Fees. The 2024-25 budget for each fund reflects transfers to the Capital Projects and Equipment fund in the amounts appropriated by the Town Council.

In 2020, the Town changed the structure for collecting fees for Parks. Historically, three separate fees were collected for Park Acquisition, Passive Parks/Open Space, and for Park Development. Effective 2020, only a Park Development fee is collected. Fees collected prior to 2020 for Park Acquisition and Passive Parks/Open Space are held in restricted reserves to be used only for the purpose for which they were collected.

Maintenance District Funds

The Town manages 16 Maintenance District funds. Revenues for these funds come from property tax assessments on the parcels within each maintenance district. The town uses these revenues for the maintenance and repair of curbs, gutters, streets, sidewalks, fire hydrants, drainage facilities and streetlights within each district. The 2024-25 budget for each fund reflects transfers to the Capital Projects and Equipment fund in the amounts appropriated by the Town Council, when applicable.

CAPITAL OUTLAY

Capital Projects and Equipment

With the rollout of the Town's first Capital Improvements Program in 2022-23, it became necessary to create a process to account for project appropriations and expenses to date. Many projects are budgeted from multiple funding sources including general fund reserves, streets and roads revenues, development impact fees, and maintenance district taxes. The creation of a new Capital Projects and Equipment fund, Fund 600, allows for the transfer of all funding sources for a project into one common place. This allows for project expenses to be tracked as a whole, rather than being parsed out across multiple funds.

The 2024-25 budget reflects all transfers from all appropriated funding sources into the Capital Projects and Equipment fund. This includes actual expenses for fiscal years 2022-23 and 2023-24, as well as approved transfers for fiscal years 2024-25 and 2025-26. Projects are categorized by those in design/planning, in construction, and completed.

A secondary benefit of this approach is that the balances in the general fund capital reserve, and all other funds, reflect the uncommitted fund balance. This provides increased transparency of funds available for future appropriation.

DEBT, INVESTMENTS, AND OUTLOOK

Debt

For the 2024-25 budget the Town continues with a conservative budgeting approach, budgeting within the revenues received and not issuing debt. The only debt in place is a lease purchase agreement for copiers at the Town Hall and the Library.

Investment of Fund Balances

On a quarterly basis, the Treasurer provides the Town Council with an Investment Report, reflecting the investment activities for the Town. The fiscal year 2023-24 Quarter 3 Investment Report reflected an investment portfolio of \$20,044,580. Invested funds are made up of the fund balances in all funds, including the general fund, general fund reserves, special revenue fund balances, development impact fee fund balances, maintenance district fund balances, and unspent funds appropriated for capital projects. Over 95% of monies held by the Town are invested on behalf of each fund purpose in accordance to the Town's Investment Policy.

Looking Forward

Overall, the Town of Loomis holds a strong financial position. Year after year, the Town produces and adheres to a balanced budget. The Town carries nominal debt and invests all funds not needed for immediate cash flow. The Town pursues grant and state funding opportunities to provide additional resources for the benefit of community members. The Town has delivered many capital improvements over the past two years and has appropriated funds for many more over the next two years. However, reserves for capital projects are limited. A focus on rebuilding capital reserves would ensure funding is available for future project needs.