



Staff Report

TO: Honorable Mayor and Town Council
FROM: Sean Rabé, Town Manager
DATE: May 9, 2023
RE: Operating Budget for the 2023/24 Fiscal Year

Recommendation

Discuss the Proposed Budget, amend it if necessary, and adopt the 2023/24 budget and the 2023/24 Authorized Positions by resolution.

The 2023/24 Gann limit will return to Council at a future meeting.

Issue Statement and Discussion

Attached to this staff report is the proposed 2023/24 Operating budget for the Town. This budget is presented as “balanced” in that revenues exceed expenditures. Revenue for Fiscal Year 2023-24 is estimated at \$5,991,500. Expenditures are estimated at \$5,596,707. As presented, the General Fund budget shows revenues exceeding expenditures by \$394,793.

This budget document was prepared by our late Finance Director, Roger Carroll. I have reviewed it as closely as possible to ensure it is complete; however, I haven’t been able to go into much review of the document itself because of the short amount of time before the budget is required to be adopted by Council. The Town is statutorily required to adopt a budget by June 30 of each year. As such I am presenting the budget as is, with a few modifications (primarily updating the staffing resolution). I strongly suggest the Council direct the incoming Town Manager to work with the new Finance Director – whoever that may be – to perform a comprehensive review of the budget before the end of the calendar year and prepare any amendments as soon as possible.

One additional requirement of the Town is the adoption of the annual Gann limit resolution, which places a limit on expenditures of the Town. This annual limit follows a formula that I didn’t have the time to prepare. The incoming Town Manager and the Finance Department will need to produce that calculation for Council adoption at an upcoming Council meeting. The Town is in no jeopardy of breaching its Gann limit (we haven’t gotten to even 50 percent of the limit in the past several years).

GENERAL FUND REVENUES AND EXPENDITURES:

Years of frugality and wise choices by the Town Council and staff have created and maintained exceptional reserves for the Town. Although some reserves have been used over the past few years, the balances remain higher (by percentage) than almost all cities and towns in California.

Revenues are, as always, conservatively estimated. Where outside estimates were available, they were used in the budget; otherwise, trends adjusted for expected future differences were used. It should be noted that Roger included approximately a half-year of Costco revenue (\$500,000) in this year’s budget. I believe a portion of that revenue has been dedicated to additional staffing – Roger and I talked about adding a new Public Works position and an Administrative Analyst position, and those salaries appear to be included in the budget – but my

recommendation to Council at this point would be to not fill the proposed Administrative Analyst position and, instead, let the incoming Town Manager decide what the appropriate staffing levels are for Town Hall. As a result, I have only included an additional Equipment Operator (Public Works employee) in the authorized position chart.

The 2023-2024 Budget includes \$2,620,000 in sales tax and ¼ cent transaction tax revenue, and a total of \$1,640,000 in property tax revenue.

Property tax revenues are expected to continue to increase in excess of inflation. By law, the County can only increase property valuations by 2% per year, except when the property is sold. In that case, the property is revalued at the current market value (generally the sales price). Because Loomis is such a popular real estate market, these revaluations due to sale have caused our property tax revenue to increase by 6% to 9% per year over the past six years. We are estimating a conservative 5% increase for the budget year.

All other revenues are expected to remain about the same.

Expenditures:

Roger budgeted a 10% increase in the Sheriff's contract, which includes a cost of living increase. We have yet to see proposals from the Sheriff, but the year-over-year cost of living rate is running about 5%, so a 10% increase is more than adequate. This budget includes a fully-funded traffic-enforcement officer. Staff salaries include a 5% increase to accommodate the required COLA, per labor contracts – the actual COLA amount will be released in June; however, a 5% estimate should be more than adequate.

TRANSPORTATION FUND

The revenues in the transportation fund rely heavily on “per gallon gas tax.” The unprecedented rise in the price at the pump could further suppress demand and reduce the amount of tax collected. The revenue amounts in the budget for both gas taxes and transportation allocations are calculated by other agencies and we will use those amounts until we are told otherwise.

OTHER FUNDS

As with last year, the Tree mitigation fund will be expending \$60,000 for canopy maintenance. Of the other special revenue funds, only ongoing maintenance is expected in the maintenance districts.

There are several maintenance districts that allow an annual increase to the parcel taxes collected based on the Consumer Price Index (CPI). We chose to pass on that during the 2020-21 fiscal year as we knew that many would be suffering financially due to the pandemic. The CPI increase for 2020-21 was 3.3%, but we only raised the assessments by 1.6%. Last year's CPI was 5.0%. Staff is not proposing a CPI this year.

CEQA Requirements

There are no CEQA issues.

Financial and/or Policy Implications

Failure to adopt the budget could limit the Town's ability to pay its bills as they come due.

Attachments

- A. Resolution Adopting the Annual Operating Budget for 2023/24
- B. Resolution Setting Forth Position Allocations for 2023/24
- C. Proposed Budget for Fiscal Year 2023/24

TOWN OF LOOMIS

RESOLUTION NO. 23-XX

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF LOOMIS
ADOPTING THE ANNUAL OPERATING BUDGET
FOR FISCAL YEAR 2023-2024

WHEREAS, the proposed budget for the Town of Loomis is entitled “Annual Operating Budget, 2023-2024”, 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 2023-2024 fiscal year beginning July 1, 2023 and ending June 30, 2024;

NOW, THEREFORE, IT IS HEREBY RESOLVED that the Town Council of the Town of Loomis does hereby adopt the budget for the fiscal year 2023-2024.

PASSED AND ADOPTED this 9th day of May 2023 by the following vote:

- AYES:
- NOES:
- ABSENT:
- ABSTAIN:

Mayor

ATTEST:

Deputy Town Clerk

TOWN OF LOOMIS

RESOLUTION NO. 23-XX

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF LOOMIS SETTING FORTH POSITION ALLOCATIONS FOR THE FISCAL YEAR 2023-2024

WHEREAS, the Council of the Town of Loomis has, through the adoption of the 2023-2024 Annual Budget, allocated positions in the various Town operating departments.

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

PASSED AND ADOPTED this 9th day of May, 2023 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Mayor

ATTEST:

Deputy Town Clerk

**TOWN OF LOOMIS
 AUTHORIZED STAFFING LEVEL/MONTHLY PAY RANGES
 FOR THE YEAR ENDING JUNE 30, 2024**

POSITION	RANGE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	23/24		22/23		21/22		20/21	
							Positions		Positions		Positions		Positions	
							Authorized	Funded	Authorized	Funded	Authorized	Funded	Authorized	Funded

Elected Positions

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

Exempt Personnel

Town Manager	N/A	-	-	-	-	16,426	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Town Clerk/ Admin. Services Officer	36	6,558	6,886	7,231	7,592	7,972	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Engineer	57	10,896	11,441	12,013	12,613	13,244	1.00	1.00	1.00	1.00	1.00	1.00	-	-
PW Director	38	6,852	7,195	7,554	7,932	8,329	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Finance Director	50	9,250	9,713	10,198	10,708	11,244	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Community Engagement Librarian	33	5,729	6,016	6,316	6,632	6,964	-	-	1.00	1.00	1.00	1.00	1.00	1.00
Library Director	39	7,024	7,375	7,744	8,131	8,537	1.00	1.00						
Planning Director	51	9,478	9,952	10,449	10,972	11,520	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

Non Exempt Personnel

Associate Planner	30	5,729	6,016	6,316	6,632	6,964	-	-	1.00	-	1.00	-	1.00	-
Planning Assistant	22	4,637	4,869	5,113	5,368	5,637	1.00	1.00	1.00	-	1.00	-	1.00	-
Building Inspector	45	8,130	8,536	8,963	9,411	9,882	-	-	-	-	1.00	1.00		
Administrative Clerk	16	4,007	4,207	4,418	4,639	4,871	1.00	1.00						
Administrative Analyst	27	5,240	5,502	5,777	6,066	6,369	-	-	1.00	1.00	1.00	1.00	1.00	1.00
Librarian	13	3,726	3,912	4,107	4,313	4,529	1.00	1.00						
Library Assistants (FT)	12	3,633	3,814	4,005	4,205	4,416	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00
Library Assistants (PT)	7	3,052	3,205	3,365	3,534	3,710	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Operations Manager	30	5,729	6,016	6,316	6,632	6,964	-	-	1.00	-	1.00	-	1.00	-
Lead Worker	24	4,882	5,126	5,382	5,652	5,934	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
Maintenance Worker	18	4,201	4,411	4,631	4,863	5,106	3.00	3.00	3.00	2.00	3.00	2.00	3.00	3.00

Contract Positions

Building Official	**	-	-	-	-	-	0.80	0.80	0.80	0.80	0.25	0.25	0.25	0.25
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Total Personnel

23.80	23.80	25.80	21.80	26.25	22.25	24.25	20.25
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**TOWN OF LOOMIS, CALIFORNIA
FOR THE YEAR ENDING JUNE 30, 2024**

OPERATING BUDGET

FISCAL YEAR 2023/24

Town Council

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

Executive Staff

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

Budget Staff

Roger Carroll, Finance Director/Treasurer

June 30, 2023

**This Budget Document is Presented In Memory of Our Dear
Friend and Colleague, Roger Carroll**



TOWN OF LOOMIS
 PROPOSED BUDGET
 FOR THE YEAR ENDING JUNE 30, 2024

GENERAL FUND
SUMMARY

DESCRIPTION	PROPOSED	ADOPTED	PROJECTED	ACTUAL					
	BUDGET	BUDGET	ACTUAL	as of	ACTUAL	ACTUAL	PRIOR YEARS		
	2023-24	2022-23	2022-23	03/31/23	2021-22	2020-21	2019-20	2018-19	2017-18
REVENUES BY MAJOR CATEGORY									
Property and Sales Taxes	4,270,000	3,350,000	3,444,122	2,241,947	3,496,435	3,415,172	3,086,452	3,225,396	2,914,859
Franchise Fees	367,000	313,000	346,268	103,587	313,710	290,617	278,168	269,325	277,003
Licenses and Permits	314,500	251,000	508,019	407,063	429,424	324,605	274,426	234,855	286,142
Revenue from Other Agencies	930,000	884,000	913,145	453,573	848,740	800,336	758,462	712,610	668,423
Investment Earnings	65,000	60,000	59,766	39,844	60,033	84,044	192,440	101,529	96,646
Miscellaneous	45,000	269,761	328,105	36,162	82,710	348,139	67,897	51,343	835,679
TOTAL REVENUES	5,991,500	5,127,761	5,599,424	3,282,176	5,231,052	5,262,912	4,657,845	4,595,058	5,078,752
EXPENDITURES BY DEPARTMENT									
General Government	1,229,900	1,114,900	1,183,622	881,933	1,195,826	1,062,794	1,017,248	1,085,063	1,461,289
Planning	572,700	595,300	695,048	501,587	701,565	841,596	303,912	224,672	177,523
Library	648,620	560,620	522,611	323,354	465,855	363,015	294,878	229,784	142,298
Safety Services	2,001,877	1,833,511	1,799,948	909,872	1,711,966	1,716,523	1,627,275	1,538,941	1,536,708
Public Works	1,082,410	954,410	962,141	497,275	782,812	685,186	1,028,035	537,963	469,421
Non-Departmental	61,200	56,100	41,752	33,235	48,360	516,842	1,011,422	136,504	878,999
TOTAL EXPENDITURES	5,596,707	5,114,841	5,205,121	3,147,256	4,906,382	5,185,956	5,282,769	3,752,927	4,666,238
EXCESS REVENUE OVER (UNDER) EXPENDITURES	394,793	12,920	394,304	134,920	324,670	76,956	(624,924)	842,131	412,514
BEGINNING FUND BALANCE	5,238,402		4,844,099		4,519,428	4,442,472	5,067,396	4,225,265	3,812,750
ENDING FUND BALANCE	5,633,195		5,238,402		4,844,099	4,519,428	4,442,472	5,067,396	4,225,265

**TOWN OF LOOMIS
PROPOSED BUDGET
FOR THE YEAR ENDING JUNE 30, 2024**

GENERAL FUND
REVENUE DETAIL

DESCRIPTION	PROPOSED	ADOPTED	PROJECTED	ACTUAL					
	BUDGET	BUDGET	ACTUAL	as of	ACTUAL	ACTUAL	PRIOR YEARS		
	2023-24	2022-23	2022-23	03/31/23	2021-22	2020-21	2019-20	2018-19	2017-18
PROPERTY AND SALES TAXES									
30010 Property Taxes - Secured	1,530,000	1,450,000	1,487,726	818,249	1,375,301	1,295,455	1,230,188	1,162,334	1,085,654
30020 Property Taxes - Unsecured	30,000	30,000	31,980	31,980	29,742	31,465	27,150	25,343	23,760
30025 Property Taxes - Supplemental	30,000	35,000	49,827	24,914	51,320	35,914	30,901	34,897	25,370
30030 Sales and Use Taxes	1,670,000	1,050,000	1,090,000	834,435	1,161,720	1,284,521	1,193,477	1,257,034	1,207,126
30031 1/4 cent Transaction tax	950,000	675,000	725,000	486,270	755,883	662,531	543,399	685,933	504,427
30040 Real Property Transfer Tax	50,000	75,000	52,612	42,612	94,736	86,533	51,874	44,771	51,633
30050 Transient Occupancy Tax	10,000	35,000	6,976	3,488	27,733	18,754	9,462	15,085	16,889
TOTAL TAXES	4,270,000	3,350,000	3,444,122	2,241,947	3,496,435	3,415,172	3,086,452	3,225,396	2,914,859
FRANCHISES									
32010 PG&E Electric	100,000	88,000	98,628		88,738	80,604	72,437	72,088	83,563
32020 PG&E Gas	27,000	20,000	26,522		20,948	19,279	18,769	16,475	17,703
32030 Cable Television	30,000	30,000	27,888	6,972	28,095	30,336	34,637	41,834	39,316
32040 Refuse Disposal	210,000	175,000	193,230	96,615	175,929	160,398	152,325	138,928	136,421
TOTAL FRANCHISES	367,000	313,000	346,268	103,587	313,710	290,617	278,168	269,325	277,003
LICENSES AND PERMITS									
33010 Business Licenses	18,000	18,000	19,746	18,996	18,571	18,263	17,626	17,083	16,959
33012 Business License Application fee	12,000	10,000	17,544	16,149	13,121	12,462	13,392	11,767	8,954
33020 Grading Permits	10,000	10,000	18,012	16,512	13,043	16,228	12,778	20,133	26,927
33030 Encroachment Permits	1,000	1,000	8,152	7,752	5,626	3,908	990	1,386	10,758
33040 Building Permits	125,000	100,000	188,960	144,220	150,868	106,349	79,222	74,526	99,308
33045 Permit processing fee	10,000		7,185	4,790					
33050 Plan Checks	75,000	50,000	139,592	106,694	99,601	92,315	58,744	38,307	45,478
33060 Electrical	10,000	10,000	19,467	14,600	19,676	12,666	7,788	5,671	12,547
33070 Plumbing	10,000	10,000	18,911	14,183	20,545	13,470	7,790	6,149	12,127
33080 Mechanical	10,000	10,000	16,785	12,589	19,659	13,635	8,179	6,151	11,838
33090 Energy	3,000	3,000	4,335	3,251	4,923	3,635	1,893	1,700	4,467
33110 Gen. Plan Amendments/Rezoning	-	-	-				5,000	50	-
33130 Conditional Use Permits	5,000	10,000	5,532	4,149	1,383	12,783	18,664	17,281	2,766
33140 Design Reviews	10,000	5,000	10,416	10,416	3,401	12,894	11,573	4,027	16,518
33160 Variance Fees	-	-	1,470	1,470	2,205	1,470	735		

33170 Minor Boundary Adjustments	10,000	8,000	13,638	13,638	34,407	10,523	8,994	14,022	7,425
33180 Certificate of Compliance	-	-	1,700	1,700			5,100		1,700
33200 Sign Permits	500	500	558	558	465	906	279	558	279
33220 Subdivisions	-	-	-	-	13,106		7,769	6,718	
33230 Transportation Permits	2,000	1,500	2,032	1,712	1,834	1,262	1,640	1,722	1,378
33990 Misc. Planning/Engineering Fees	1,000	1,000	10,624	10,624	2,090	(11,463)	2,260	5,454	6,712
35020 Code Enforcement Citations	2,000	3,000	3,360	3,060	4,900	3,300	4,010	2,150	-
TOTAL LICENSES AND PERMITS	314,500	251,000	508,019	407,063	429,424	324,605	274,426	234,855	286,142
REVENUE FROM OTHER AGENCIES									
36010 PY Excess Motor Vehicle In-Lieu	6,000	5,000	6,000		7,865	5,052	5,451	3,276	3,566
36060 Homeowner Property Tax Relief	9,000	9,000	8,551	4,276	8,806	8,763	8,698	8,606	8,527
36035 Property tax in Lieu of Vehicle License Fees	915,000	870,000	898,594	449,297	832,069	786,521	744,313	700,728	656,330
TOTAL REVENUE FROM OTHER AGENCIES	930,000	884,000	913,145	453,573	848,740	800,336	758,462	712,610	668,423
INVESTMENT EARNINGS									
37010 Portfolio income	65,000	60,000	59,766	39,844	60,033	84,044	192,440	101,529	96,646
OTHER SOURCES OF FUNDS									
35010 Traffic fines	5,000	5,000	5,076	2,961	5,887	4,651	5,189	8,339	4,796
39020 Rents	20,000	19,761	19,281	14,341	11,006	15,061	17,437	25,501	30,730
Grants				5,112					
39090 Miscellaneous	20,000	20,000	78,748	13,748	65,818	6,338	45,272	17,502	12,340
Prior year excess reserves	-	-				322,090			
Dedicated General Fund reserves	-	225,000	225,000						787,814
TOTAL OTHER SOURCES OF FUNDS	45,000	269,761	328,105	36,162	82,710	348,139	67,897	51,343	835,679
TOTAL GENERAL FUND REVENUE	5,991,500	5,127,761	5,599,424	3,282,176	5,231,052	5,262,912	4,657,845	4,595,058	5,078,752

TOWN OF LOOMIS
 PROPOSED BUDGET
 FOR THE YEAR ENDING JUNE 30, 2024

GENERAL FUND
DEPARTMENT SUMMARIES

DESCRIPTION	PROPOSED	ADOPTED	PROJECTED	ACTUAL	PRIOR YEARS				
	BUDGET 2023-24	BUDGET 2022-23	ACTUAL 2022-23	as of 03/31/23	ACTUAL 2021-22	ACTUAL 2020-21	ACTUAL 2019-20	ACTUAL 2018-19	ACTUAL 2017-18
TOWN COUNCIL									
Personnel	25,000	25,000	24,730	18,072	24,730	24,598	24,445	24,313	22,448
Supplies and Services	29,200	31,400	24,477	17,655	31,178	17,212	31,037	47,849	19,806
Capital purchase	-	-	-	-	(2)	(1)	-	-	-
TOTAL TOWN COUNCIL	54,200	56,400	49,206	35,727	55,906	41,809	55,482	72,163	42,254
TOWN CLERK									
Personnel	98,500	85,500	94,975	69,455	86,375	81,340	84,908	95,732	71,713
Supplies and Services	8,700	14,700	12,775	12,126	9,440	12,499	4,054	56,842	5,235
Capital purchase	500	500	-	-	-	694	694	-	694
TOTAL TOWN CLERK	107,700	100,700	107,750	81,581	95,815	94,533	89,655	152,574	77,642
FINANCE AND TREASURY									
Personnel	211,700	199,700	204,165	149,248	199,609	203,509	201,053	196,452	187,848
Supplies and Services	41,700	42,000	34,100	34,600	39,078	36,043	37,601	31,025	33,778
Capital purchase	-	-	-	-	-	-	-	-	-
TOTAL FINANCE AND TREASURY	253,400	241,700	238,266	183,849	238,687	239,553	238,654	227,477	221,626
ADMINISTRATION									
Personnel	482,600	414,600	446,861	346,926	446,919	445,313	390,670	400,755	948,556
Supplies and Services	331,000	300,500	339,219	231,529	314,601	239,849	221,459	228,040	168,221
Capital purchase	1,000	1,000	2,320	2,320	43,896	1,736	21,328	4,054	2,990
TOTAL ADMINISTRATION	814,600	716,100	788,400	580,776	805,416	686,898	633,457	632,849	1,119,766
PLANNING									
Personnel	268,500	267,500	306,551	224,148	234,554	212,751	199,777	154,348	138,958
Supplies and Services	303,700	327,300	388,496	277,439	467,011	628,445	103,165	69,925	37,585
Capital purchase	500	500	-	-	-	400	970	400	980
TOTAL PLANNING	572,700	595,300	695,048	501,587	701,565	841,596	303,912	224,672	177,523

COMMUNITY SERVICES									
Personnel	-	-	-	-	-	-	-	-	-
Supplies and Services	45,200	40,500	34,029	24,794	37,002	16,522	25,511	24,931	81,879
Capital purchase	-	-	-	-	(1)	-	-	-	-
TOTAL COMMUNITY SERVICES	45,200	40,500	34,029	24,794	37,001	16,522	25,511	24,931	81,879
LIBRARY									
Personnel	380,120	324,120	294,832	215,635	248,414	241,331	191,486	50,619	-
Supplies and Services	236,500	229,500	217,959	97,899	217,441	99,695	93,406	177,738	110,418
Capital purchase	32,000	7,000	9,820	9,820	-	21,990	9,986	1,427	31,880
TOTAL LIBRARY	648,620	560,620	522,611	323,354	465,855	363,015	294,878	229,784	142,298
ECONOMIC DEVELOPMENT									
Personnel	-	-	-	-	-	-	-	-	-
Supplies and Services	16,000	15,600	7,723	8,441	7,748	100,320	13,363	1,944	9,306
Capital purchase	-	-	-	-	-	-	286,465	77,400	-
TOTAL ECONOMIC DEVELOPMENT	16,000	15,600	7,723	8,441	7,748	100,320	299,828	79,344	9,306
SAFETY SERVICES									
Personnel	-	-	-	-	-	-	-	-	-
Supplies and Services	2,001,877	1,833,511	1,799,948	909,872		1,716,523	1,627,275	1,538,941	1,536,708
Capital purchase	-	-	-	-		-	-	-	-
TOTAL SAFETY SERVICES	2,001,877	1,833,511	1,799,948	909,872		1,716,523	1,627,275	1,538,941	1,536,708
PUBLIC WORKS									
Personnel	502,100	429,100	365,309	197,903		272,927	346,692	282,087	253,341
Supplies and Services	488,660	433,660	596,832	299,372		348,920	292,349	169,610	216,080
Capital purchase	91,650	91,650	-	-		63,339	388,995	86,265	-
TOTAL PUBLIC WORKS	1,082,410	954,410	962,141	497,275		685,186	1,028,035	537,963	469,421
NON-DEPARTMENTAL									
Personnel	-	-	-	-		-	-	-	-
Supplies and Services	-	-	-	-		400,000	686,083	32,228	787,814
Capital purchase	-	-	-	-		-	-	-	-
TOTAL NON-DEPARTMENTAL	-	-	-	-		400,000	686,083	32,228	787,814
TOTAL GENERAL FUND EXPENDITURES	5,596,707	5,114,841	5,205,121	3,147,256		5,185,955	5,282,769	3,752,927	4,666,238

TOWN OF LOOMIS
 PROPOSED BUDGET
 FOR THE YEAR ENDING JUNE 30, 2024

GENERAL FUND
EXPENDITURE SUMMARIES

DESCRIPTION	PROPOSED BUDGET 2023-24	ADOPTED BUDGET 2022-23	PROJECTED ACTUAL 2022-23	ACTUAL as of 03/31/23	ACTUAL 2021-22	PRIOR YEARS				
						ACTUAL 2020-21	ACTUAL 2019-20	ACTUAL 2018-19	ACTUAL 2017-18	ACTUAL 2016-17
EXPENDITURES BY FUNCTION										
Personnel	1,968,520	1,745,520	1,737,422	1,221,388	1,542,724	1,481,770	1,439,029	1,204,305	1,622,864	1,012,228
Supplies	138,960	141,060	113,242	81,389	124,760	81,209	99,966	81,751	50,074	51,531
Communications	42,250	38,550	36,376	28,519	36,306	35,833	28,602	21,178	19,365	10,682
Contracted Services	2,920,877	2,710,611	2,872,150	1,537,523	2,703,129	2,744,738	2,062,413	1,868,147	1,899,413	1,693,387
Resource Development	67,925	57,925	57,568	53,393	58,962	41,358	55,827	47,339	101,832	286,467
Occupancy	84,125	84,125	142,946	77,841	123,631	91,321	92,807	84,523	60,441	33,530
Capital Outlay	125,650	100,650	12,140	12,140	92,437	88,159	708,437	169,546	36,544	42,719
Miscellaneous	248,400	236,400	233,278	135,064	224,432	621,569	795,686	276,137	875,705	274,541
TOTAL	5,596,707	5,114,841	5,205,121	3,147,256	4,906,382	5,185,956	5,282,769	3,752,927	4,666,238	3,405,084
EXPENDITURES BY DEPARTMENT/COST CENTER										
Town Council	54,200	56,400	49,206	35,727	55,908	41,810	55,482	72,163	42,254	42,460
Town Clerk	107,700	100,700	107,750	81,581	95,815	94,533	89,655	152,574	77,642	84,509
Finance/Treasury	253,400	241,700	238,266	183,849	238,687	239,553	238,654	227,477	221,626	213,325
Administration	814,600	716,100	788,400	580,776	805,416	686,898	633,457	632,849	1,119,766	412,795
Planning	572,700	595,300	695,048	501,587	701,565	841,596	303,912	224,672	177,523	173,842
Community Services	45,200	40,500	34,029	24,794	37,002	16,522	25,511	24,931	81,879	274,786
Library	648,620	560,620	522,611	323,354	465,855	363,015	294,878	229,784	142,298	41,352
Economic Development	16,000	15,600	7,723	8,441	7,748	100,320	299,828	79,344	9,306	42,359
Safety Services	2,001,877	1,833,511	1,799,948	909,872	1,711,966	1,716,523	1,627,275	1,538,941	1,536,708	1,491,988
Public Works	1,082,410	954,410	962,141	497,275	782,812	685,186	1,028,035	537,963	469,421	426,799
Non Departmental	-	-	-	-	3,610	400,000	686,083	32,228	787,814	200,870
TOTAL	5,596,707	5,114,841	5,205,121	3,147,256	4,906,382	5,185,956	5,282,769	3,752,927	4,666,238	3,405,084



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**TOWN OF LOOMIS
PROPOSED BUDGET
FOR THE YEAR ENDING JUNE 30, 2024**

GENERAL FUND
DEPARTMENT 0100
TOWN COUNCIL

DESCRIPTION	PROPOSED	ADOPTED	PROJECTED	ACTUAL	PRIOR YEARS				
	BUDGET 2023-24	BUDGET 2022-23	ACTUAL 2022-23	as of 03/31/23	ACTUAL 2021-22	ACTUAL 2020-21	ACTUAL 2019-20	ACTUAL 2018-19	ACTUAL 2017-18
PERSONNEL									
40110 Salaries	23,000	23,000	22,972	16,787	22,972	22,972	22,972	22,972	21,382
40310 Medicare	2,000	2,000	1,757	1,284	1,757	1,626	1,473	1,341	1,066
SUPPLIES AND EQUIPMENT									
50110 Office Expenses	4,000	4,500	804	536	3,380	4,903	3,308	3,562	3,960
50150 Legal Noticing	5,000	5,000	4,660	3,107	14,706	5,038	11,828	5,761	3,457
50210 Copy Machine	-	2,000	-		237	1,952	1,708	2,563	1,460
CONTRACTED SERVICES									
51210 Strategic planning	5,000	5,000	5,000					19,420	
RESOURCE DEVELOPMENT									
60110 Memberships and Dues	5,000	4,700	4,904	4,904	4,662	4,529	4,529	4,400	4,336
60120 Travel and Meetings	10,000	10,000	9,109	9,109	8,193	790	9,598	12,143	6,593
OCCUPANCY									
61110 Rents and Leases	-	-							
MISCELLANEOUS									
80110 Miscellaneous	200	200	-				67		
TOTALS	54,200	56,400	49,206	35,727	55,908	41,810	55,482	72,163	42,254

PROGRAM DESCRIPTION

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

Staffing level: 5 elected Council Members

PROGRAM OBJECTIVES

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

TOWN OF LOOMIS
 PROPOSED BUDGET
 FOR THE YEAR ENDING JUNE 30, 2024

GENERAL FUND
DEPARTMENT 0200
TOWN CLERK

DESCRIPTION	PROPOSED	ADOPTED	PROJECTED	PRIOR YEARS					
	BUDGET 2023-24	BUDGET 2022-23	ACTUAL 2022-23	ACTUAL as of 03/31/23	ACTUAL 2021-22	ACTUAL 2020-21	ACTUAL 2019-20	ACTUAL 2018-19	ACTUAL 2017-18
PERSONNEL									
40110 Salaries	74,000	64,000	76,271	55,736	70,897	54,200	55,234	54,971	50,220
40210 Group Insurance	8,000	8,000	7,368	5,384	7,569	16,626	15,099	28,102	9,557
40220 Retirement	9,000	7,000	6,931	5,065	3,674	5,217	9,524	8,228	7,936
40230 Worker's Compensation	6,000	5,000	3,164	2,312	3,008	4,344	3,933	3,507	3,029
40310 Medicare	1,000	1,000	1,053	769	1,002	766	787	785	714
40320 Unemployment and Training Tax	500	500	189	189	224	186	332	138	257
SUPPLIES AND EQUIPMENT									
50110 Office Expenses	1,000	1,000	-		989		297	117	-
50160 Books and Publications	2,000	1,000	1,797	1,348	2,060	25			
RESOURCE DEVELOPMENT									
60110 Memberships and Dues	200	200	200		690	390	325	170	-
60120 Travel and Meetings	3,500	3,500	3,375	3,375	5,550	619	954	1,670	2,398
OCCUPANCY									
61120 Utilities	-	-	-		121	1,073	862	968	906
61140 Building Maintenance	-	-	-		31	21	378	512	726
CAPITAL OUTLAY									
70110 Office Equipment/Software	500	500	-			694	694		694

MISCELLANEOUS

80120 Elections
80130 Codification

-	7,000	6,701	6,701		6,847		51,654	-	
2,000	2,000	702	702		3,524	1,237	1,752	1,205	
TOTALS	107,700	100,700	107,750	81,581	95,815	94,533	89,655	152,574	77,642

PROGRAM DESCRIPTION

The Town Clerk's Department is responsible for the custody and maintenance of the Town's records. The Clerk oversees preparation and distribution of meeting agendas and minutes, resolutions, ordinances, etc. The Clerk coordinates the secretarial needs of the Council and Administrative Department, and administers the filing of all Fair Political Practice forms pursuant to State Laws. The Clerk's Department acts as the Town's Personnel Department and Deputy Registrar of Voters and maintains the documentation required by law.

Staffing level: 1.0 full time equivalent employees

PROGRAM OBJECTIVES

- * Maintain legislative records that are accurate and readily available to Council, Staff and the Public.
- * Insure that parliamentary procedures are followed.
- * Insure that liability claims are properly addressed and followed through.
- * Insure that the Town's Municipal Code is enforced.

**TOWN OF LOOMIS
PROPOSED BUDGET
FOR THE YEAR ENDING JUNE 30, 2024**

GENERAL FUND
DEPARTMENT 0300
FINANCE/TREASURER

DESCRIPTION	PROPOSED	ADOPTED	PROJECTED	PRIOR YEARS					
	BUDGET 2023-24	BUDGET 2022-23	ACTUAL 2022-23	ACTUAL as of 03/31/23	ACTUAL 2021-22	ACTUAL 2020-21	ACTUAL 2019-20	ACTUAL 2018-19	ACTUAL 2017-18
PERSONNEL									
40110 Salaries and wages	157,000	150,000	149,695	109,392	148,900	149,312	145,636	141,649	135,936
40210 Group Insurance	21,000	20,000	25,570	18,686	22,847	24,287	23,629	26,733	26,059
40220 Retirement	19,000	15,000	15,017	10,974	14,549	14,559	17,903	15,896	14,994
40230 Worker's Compensation	12,000	12,000	11,602	8,478	11,029	12,792	11,011	9,820	8,480
40310 Medicare	2,000	2,000	2,093	1,529	2,060	2,046	2,004	1,966	1,829
40320 Unemployment and Training Tax	700	700	189	189	224	513	869	388	551
SUPPLIES AND EQUIPMENT									
50110 Office Expenses	1,000	1,000	139	139	1,038	615	1,150	642	917
50210 Copy Machine	-	300	-		40	325	285	311	243
COMMUNICATIONS									
CONTRACTED SERVICES									
51210 Custodial services	3,500	3,500	-		3,500		3,500	3,500	4,375
51210 Computer Services	4,500	4,500	3,948	3,948	3,898	6,647	3,239	3,259	1,565
51210 Auditors	30,000	30,000	26,314	26,314	27,681	27,571	23,369	19,500	18,950
RESOURCE DEVELOPMENT									
60110 Memberships and Dues	700	700	700		1,240	885	860	410	840
60120 Travel and Meetings	1,000	1,000	1,999	3,199	487	1,307	3,620	1,000	3,809
60120 Travel and Meetings - Risk Management	1,000	1,000	1,000	1,000	1,000	(2,700)		519	1,000

OCCUPANCY

61120 Utilities
61140 Building Maintenance

	-	-		154	1,366	1,098	1,233	1,154	
	-	-		40	27	481	652	925	
CAPITAL OUTLAY									
70110 Office Equipment/Software	-	-							
MISCELLANEOUS									
TOTALS	253,400	241,700	238,266	183,849	238,687	239,553	238,654	227,477	221,626

PROGRAM DESCRIPTION

The Finance Department and Town Treasurer are responsible for the effective management of the Town's fiscal resources and obligations. This department is responsible for accounting, financial reporting to the Town Council, preparation for the annual fiscal audit, budget preparation, cash management, payroll, accounts payable and receivable and reporting to other State and Federal organizations. As the Town's Treasury, this department is responsible for receiving and safekeeping the taxes and other revenues received by the Town.

Staffing level: 1.40 full time equivalent employees

PROGRAM OBJECTIVES

- * Safeguard the Town's Assets
- * Provide relevant financial information and assistance to the Town Council, Town Manager and other departments.
- * Maintain appropriate balance between funds required to meet current obligations and the maintenance of an investment portfolio which will approximate a 100% invested position.

**TOWN OF LOOMIS
PROPOSED BUDGET
FOR THE YEAR ENDING JUNE 30, 2024**

GENERAL FUND
DEPARTMENT 0500
ADMINISTRATION

DESCRIPTION	PROPOSED	ADOPTED	PROJECTED	ACTUAL	PRIOR YEARS				
	BUDGET	BUDGET	ACTUAL	as of	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
	2023-24	2022-23	2022-23	03/31/23	2021-22	2020-21	2019-20	2018-19	2017-18
PERSONNEL									
40110 Salaries and wages	295,000	254,000	263,230	192,361	277,559	282,240	276,299	289,828	273,080
40210 Group Insurance	52,000	28,000	51,256	37,456	45,196	45,806	43,462	46,642	43,965
40220 Retirement	32,000	25,000	26,855	19,625	30,111	30,038	41,543	37,823	609,080
40230 Worker's Compensation	23,000	19,000	20,040	14,644	19,050	21,239	18,090	16,133	13,931
40310 Medicare	4,000	4,000	4,138	3,024	6,896	4,341	4,609	4,509	4,023
40320 Unemployment and Training Tax	1,500	1,500	858	858	957	1,255	1,667	920	877
40510 Car Allowance	6,100	6,100	6,100	4,575	4,200	4,200	4,900	4,900	3,600
40521 Pension Obligation	69,000	77,000	74,383	74,383	62,949	56,195	100		
SUPPLIES AND EQUIPMENT									
50110 Office Expenses	20,000	20,000	17,754	14,754	20,548	13,213	15,535	21,552	12,382
50160 Books and Publications	2,000	2,000	2,137	1,603	4,019	638		4,358	239
50210 Copy Machine	7,000	2,000	19,698	14,773	2,714	1,952	1,708	1,869	1,749
50120 Town Manager Technology allowance	3,000	3,000	3,000	2,163					
COMMUNICATIONS									
50310 Postage	5,000	1,000	4,754	3,565	693	603	614	660	782
50320 Telephone	12,500	12,500	8,538	6,403	10,663	8,921	8,131	6,400	11,650
50330 Internet Access	11,000	10,000	10,188	7,641	9,088	11,171	8,195	6,900	2,287
CONTRACTED SERVICES									
51210 Attorney	60,000	60,000	74,466	49,644	72,418	56,127	65,568	69,963	37,654
51210 Outside services/computer services	30,000	30,000	23,369	19,469	39,948	42,365	26,994	20,665	29,372
51210 Fee update	45,000	45,000	-						
51210 Record Council and Planning Commission Mtgs	5,000	5,000	5,200	2,600	3,200	4,250	3,150		

RESOURCE DEVELOPMENT

60110 Memberships and Dues
60120 Travel and Meetings

5,000	3,500	4,715	4,715	4,239	4,178	3,212	1,875	3,896	
6,000	6,000	5,406	4,406	5,031	5,000	4,613	3,270	3,259	

OCCUPANCY

61120 Utilities
61140 Building Maintenance

18,000	18,000	16,613	12,460	16,202	9,691	6,686	6,644	5,643	
8,000	8,000	62,672	13,254	54,639	7,893	8,183	24,051	5,199	

CAPITAL OUTLAY

70010 Equipment Replacement Fund
70010 Office Equipment/Software

500	500	2,320	2,320	43,896	1,736	8,804			
500	500	-				12,524	4,054	2,990	

MISCELLANEOUS

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

12,000	8,000	10,163	5,082	4,469	6,620	4,362	3,412	5,469	
45,000	35,000	38,386	38,386	35,239	38,317	37,225	30,439	25,387	
30,000	25,000	25,961	25,961	25,385	24,608	22,913	21,505	18,386	
6,500	6,500	6,199	4,649	6,107	4,301	4,371	4,478	4,867	

TOTALS

814,600	716,100	788,400	580,776	805,416	686,898	633,457	632,849	1,119,766	
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PROGRAM DESCRIPTION

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

Staffing level: 1.90 full time equivalent employees

PROGRAM OBJECTIVES

- * Provide assistance to Town Council in creating policies and programs responsive to the community's needs.
- * Provide and promote effective leadership for all employees in order to accomplish the Town's mandated functions and respond to the policy decisions from the Town Council.
- * Coordinate the Town's response and actions as related to neighboring jurisdictions and State and Federal legislatures.

**TOWN OF LOOMIS
PROPOSED BUDGET
FOR THE YEAR ENDING JUNE 30, 2024**

GENERAL FUND
DEPARTMENT 0700
PLANNING

DESCRIPTION	PROPOSED	ADOPTED	PROJECTED	ACTUAL		PRIOR YEARS			
	BUDGET 2023-24	BUDGET 2022-23	ACTUAL 2022-23	as of 03/31/23	ACTUAL 2021-22	ACTUAL 2020-21	ACTUAL 2019-20	ACTUAL 2018-19	ACTUAL 2017-18
PERSONNEL									
40110 Salaries and wages	205,000	192,000	226,122	165,243	169,017	160,218	149,373	123,699	113,257
40210 Group Insurance	29,000	39,000	43,196	31,566	33,773	28,396	26,147	11,737	7,908
40220 Retirement	15,000	18,000	19,747	14,430	15,802	15,155	17,975	14,055	13,304
40230 Worker's Compensation	16,000	15,000	13,711	10,020	13,034	6,034	3,146	2,806	2,423
40310 Medicare	3,000	3,000	3,292	2,406	2,480	2,394	2,263	1,901	1,909
40320 Unemployment and Training Tax	500	500	483	483	448	554	872	151	157
SUPPLIES AND EQUIPMENT									
50110 Office Expenses	2,000	4,000	322	242	1,510	4,307	2,283	3,850	3,005
50150 Legal Publication	4,000	8,000	389	292	2,376	3,185	9,542	6,242	6,064
50160 Books and Publications	500	500	-		265	144	144	261	169
50210 Equipment Maintenance	-	2,000	-		237	1,952	1,708	1,869	1,460
COMMUNICATIONS									
50310 Postage	1,000	1,500	579	434	1,402	1,152	2,023	1,492	1,412
50320 Telephone	-	300	-					49	222
CONTRACTED SERVICES									
51210 Consulting	15,000	5,000	13,755	10,316	29,245	16,741	7,552		15,803
51210 Code Enforcement	80,000	80,000	73,590	41,090	47,595	29,638	57,218	42,937	
51210 Master Plan (1)		-							
51210 General Plan update	200,000	225,000	299,187	224,390	383,604	568,839	17,860		
RESOURCE DEVELOPMENT									
60110 Memberships and Dues	500	500	-		398	398	265	190	255
60120 Travel and Meetings	700	500	675	675	89		2,201	10,207	6,076

OCCUPANCY

61120 Utilities
61140 Building Maintenance

	-	-		230	2,050	1,647	1,850	1,732	
	-	-		60	40	722	979	1,388	
	500	500	-	-	400	970	400	980	
TOTALS	572,700	595,300	695,048	501,587	701,565	841,596	303,912	224,672	177,523

CAPITAL OUTLAY

70010 Computer Services

MISCELLANEOUS

PROGRAM DESCRIPTION

The Planning Department is responsible for addressing issues relating to property development and land use within the Town of Loomis. The Planning department sees that the quality of development within the Town reflects the preferences of the community as a whole, as stated in the General Plan and conforms to State and Federal guidelines. The Department administers the Town's Zoning Ordinances by processing and reviewing new development applications, and the associated environmental review and documentation, then making recommendations to the Planning Commission on whether to approve or deny the project.

Staffing level: 2.70 full time equivalent employees.

PROGRAM OBJECTIVES

Prepare, maintain and implement a comprehensive set of policies and physical plans to guide future development that is reflective of the citizen's desires to create and maintain a friendly, rural style community.

TOWN OF LOOMIS
 PROPOSED BUDGET
 FOR THE YEAR ENDING JUNE 30, 2024

GENERAL FUND
COST CENTER: 0900
COMMUNITY SERVICES

DESCRIPTION	PROPOSED	ADOPTED	PROJECTED	ACTUAL	PRIOR YEARS				
	BUDGET 2023-24	BUDGET 2022-23	ACTUAL 2022-23	as of 03/31/23	ACTUAL 2021-22	ACTUAL 2020-21	ACTUAL 2019-20	ACTUAL 2018-19	ACTUAL 2017-18
PERSONNEL									
SUPPLIES AND EQUIPMENT									
50120 Supplies - community projects	3,000	2,000	3,330	1,530	11,893	268	250	471	2,871
50160 Depot Maintenance and utilities	3,200	3,000	3,015	2,215	3,741	2,604	2,380	4,350	3,070
50120 Community Night Out (August 2, 2022)	5,000	5,000	1,421	1,421					
COMMUNICATIONS									
CONTRACTED SERVICES									
51210 Summer Concerts/Depot events	7,500	6,000	6,763	3,963	6,380	850	4,270	4,320	4,490
51210 Summer Swim Program	6,500	6,500	1,500	1,344	1,088			5,361	3,999
MISCELLANEOUS									
Community involvement Mini-grants	20,000	18,000	18,000	14,321	13,900	12,800	18,611	10,430	17,450
Del Oro Sport facility contributions		-							50,000
TOTALS	45,200	40,500	34,029	24,794	37,002	16,522	25,511	24,931	81,879

PROGRAM DESCRIPTION

This cost center represents budget items formerly reported under various department headings, including Town Council and Planning, that have similar relevance to community services. Each item, individually does not warrant its own budget cost center, so has been grouped on this page. New with the 2017-18 budget is an allocation to the Loomis Library Community Learning Center. This is funded by a revenue collected from a 1/4 cent sales tax approved by the voters in the 2016 General Election.

**TOWN OF LOOMIS
PROPOSED BUDGET
FOR THE YEAR ENDING JUNE 30, 2024**

GENERAL FUND
DEPARTMENT 0910
LOOMIS LIBRARY AND COMMUNITY LEARNING CENTER

DESCRIPTION	PROPOSED	ADOPTED	PROJECTED	ACTUAL	PRIOR YEARS				
	BUDGET 2023-24	BUDGET 2022-23	ACTUAL 2022-23	as of 03/31/23	ACTUAL 2021-22	ACTUAL 2020-21	ACTUAL 2019-20	ACTUAL 2018-19	ACTUAL 2017-18
PERSONNEL									
40110 Salaries	258,000	231,000	203,143	148,451	174,416	181,892	141,026	40,073	
40210 Group Insurance	79,000	55,000	59,815	43,711	44,642	40,292	32,563	6,499	
40220 Retirement	17,000	14,000	13,607	9,943	12,052	11,564	11,791	1,345	
40230 Worker's Compensation	20,000	18,000	13,711	10,020	13,034	3,138		342	
40310 Medicare	5,000	5,000	3,884	2,838	3,294	3,813	5,265	1,423	
40320 Unemployment and Training Tax	1,120	1,120	672	672	974	632	841	937	
SUPPLIES AND EQUIPMENT									
50110 Office supplies	2,500	2,500	773	580	1,247	288	825	307	
50120 Supplies	4,000	4,000	1,725	1,294	2,201	3,779	4,198	165	
50160 Books and publications	40,000	38,500	35,305	26,479	31,920	21,706	28,584	9,443	
61110 Equipment lease	5,200	5,200	5,299	3,974	4,447	3,620	4,216		
COMMUNICATIONS									
50320 Telephone	2,000	2,500	1,654	1,241	1,923	1,688	1,847	850	
50330 Internet	3,600	3,600	3,588	2,691	4,489	3,289	2,837	1,930	
CONTRACTED SERVICES									
51210 Operating budget - Friends of the Library									94,393
51210 Strategic planning		-						17,300	
51210 Professionl fees	1,000	1,000	-				6,615	2,808	
51220 Computer services	22,000	22,000	20,958	13,458	18,344	15,399	7,183	15,804	
51230 Community programs	5,000	5,000	4,251	3,189	4,250	2,103	1,188	3,921	

RESOURCE DEVELOPMENT

60110 Memberships and Dues
60120 Travel and Meetings

8,000	2,000	5,783	5,783	8,415	8,557	1,240		
2,000	2,000	1,403	1,403	1,953	150	4,249	605	

OCCUPANCY

61120 Utilities
61140 Library facilities maintenance

20,000	20,000	19,537	14,653	20,585	17,034	15,166	14,511	14,099
15,000	15,000	11,776	8,832	12,977	16,358	13,976	13,159	1,925

CAPITAL OUTLAY

Small equipment
Capital Improvements

2,000	2,000	3,727	3,727				1,427	
30,000	5,000	6,093	6,093		21,990	9,986		31,880

MISCELLANEOUS

80520 Bank and other fees
Insurance
Advertising
Transfer to reserves

200	200	-						
5,000	5,000	5,000	13,644	3,750	5,000			
1,000	1,000	906	679	941	724	1,282	458	
100,000	100,000	100,000		100,000			96,477	

TOTALS

648,620	560,620	522,611	323,354	465,855	363,015	294,878	229,784	142,298
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PROGRAM DESCRIPTION

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

TOWN OF LOOMIS
 PROPOSED BUDGET
 FOR THE YEAR ENDING JUNE 30, 2024

GENERAL FUND
COST CENTER: 1000
Economic Development

DESCRIPTION	PROPOSED	ADOPTED	PROJECTED	ACTUAL	PRIOR YEARS				
	BUDGET 2023-24	BUDGET 2022-23	ACTUAL 2022-23	as of 03/31/23	ACTUAL 2021-22	ACTUAL 2020-21	ACTUAL 2019-20	ACTUAL 2018-19	ACTUAL 2017-18
PERSONNEL									
SUPPLIES AND EQUIPMENT									
50120 Supplies									
50160 Books and Publications									
COMMUNICATIONS									
Eggplant advertising on digital sign			-						
CONTRACTED SERVICES									
51210 Chamber of Commerce/Town Business Projects	5,000	5,000	5,000	5,215	3,143	5,615	2,725	594	418
Town Promotion	3,000	2,600	2,723	2,723	1,500	1,250	2,750		2,500
Community Outreach	5,000	5,000	-			2,500	5,158	1,350	
Town Signs			-						4,688
RESOURCE DEVELOPMENT									
60110 Dues and memberships	3,000	3,000	-		3,105	3,455	2,730		700
60120 Loomis Leadership				503					1,000
OCCUPANCY									
CAPITAL OUTLAY									
Freeway overpass art			-						
3800 Taylor Road mitigation	-	-	-				286,465	77,400	
MISCELLANEOUS									
CARES Business Assistance grants		-	-			87,500			
TOTALS	16,000	15,600	7,723	8,441	7,748	100,320	299,828	79,344	9,306

PROGRAM DESCRIPTION

This cost center details Council projects that enhance or promote the business and economic aspects of the Town. Specifically, the Council is taking a "Shed to Shed" approach, concentrating on the business in the Downtown Core area between the High Hand Fruit Shed on the southwest and the Blue Goose Fruit Shed on the northeast.

TOWN OF LOOMIS
 PROPOSED BUDGET
 FOR THE YEAR ENDING JUNE 30, 2024

GENERAL FUND
DEPARTMENT 1500
SAFETY SERVICES

DESCRIPTION	PROPOSED	ADOPTED	PROJECTED	ACTUAL	PRIOR YEARS				
	BUDGET 2023-24	BUDGET 2022-23	ACTUAL 2022-23	as of 03/31/23	ACTUAL 2021-22	ACTUAL 2020-21	ACTUAL 2019-20	ACTUAL 2018-19	ACTUAL 2017-18
PERSONNEL									
SUPPLIES AND EQUIPMENT									
50210 Equipment Maintenance									
COMMUNICATIONS									
50320 Telephone	-	-	-						
CONTRACTED SERVICES									
51210 Police - basic service	1,933,884	1,754,861	1,758,076	879,038	1,671,296	1,628,668	1,590,492	1,490,529	1,343,130
Traffic Officer in excess of COPS grant	-	-				50,000			99,863
51210 Wildland Fire	20,000	20,000							
51210 Animal Control	45,223	55,880	41,112	30,834	39,914	37,090	36,019	46,387	91,304
51210 Civil Defense	770	770	760		756	765	764	764	752
RESOURCE DEVELOPMENT									
OCCUPANCY									
CAPITAL OUTLAY									
MISCELLANEOUS									
81510 Booking Fees	2,000	2,000						1,260	1,659
TOTALS	2,001,877	1,833,511	1,799,948	909,872	1,711,966	1,716,523	1,627,275	1,538,941	1,536,708

PROGRAM DESCRIPTION

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

Police service is provided by contract with the Placer County Sheriff's office. We have one officer dedicated to the Town throughout the day, seven days per week. During the overnight shift, the Town shares an officer with the surrounding county area. The Town also contracts for a traffic enforcement officer for 40 hours per week.

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

Fire protection and emergency medical service is provided by the Loomis Fire Protection District, which is its own, self administered special district. They require no funding from the Town, as they receive their own property taxes and assessments directly through the County. The Town, though, is responsible for wild fires within its limits. In such a case, the Fire District would bill the Town for the cost of containment within the Town limits. We are funding \$20,000 this year just in case such a fire takes place.

**TOWN OF LOOMIS
PROPOSED BUDGET
FOR THE YEAR ENDING JUNE 30, 2024**

GENERAL FUND
DEPARTMENT 1900
PUBLIC WORKS - Summary

DESCRIPTION	PROPOSED BUDGET 2023-24	ADOPTED BUDGET 2022-23	PROJECTED ACTUAL 2022-23	ACTUAL as of 03/31/23	PRIOR YEARS ACTUAL 2021-22	ACTUAL 2020-21	ACTUAL 2019-20	ACTUAL 2018-19	ACTUAL 2017-18
PERSONNEL									
40110 Salaries and wages	356,000	305,000	249,322	130,170	212,374	182,580	245,335	193,098	175,712
40210 Group Insurance	70,000	58,000	60,479	34,364	43,522	46,427	44,264	46,081	35,013
40220 Retirement	27,000	23,000	18,880	10,879	15,809	12,509	29,807	18,113	23,400
40230 Worker's Compensation	36,000	30,000	27,389	20,015	23,367	27,583	21,904	21,502	15,468
40310 Medicare/Fica	5,500	5,500	3,848	2,187	2,806	2,807	3,864	2,395	2,434
40320 Unemployment and Training Tax	1,500	1,500	490	286	570	1,021	1,518	898	1,314
40410 Car Allowance	6,100	6,100	4,900	-	3,676	-	-	-	-
SUPPLIES AND EQUIPMENT									
50110 Office Expenses	3,750	3,750	2,115	593	713	23	1,132	2,846	499
50120 Materials and Supplies	9,660	9,660	2,957	2,218	12,182	9,532	4,897	10,749	5,874
50160 Books and Publications	1,750	1,750	-	-	-	-	1,477	-	135
50170 Fuel	4,000	4,000	3,762	-	-	-	-	-	-
50180 Equipment Rental	3,500	3,500	2,838	2,128	442	-	2,452	-	1,313
50210 Equipment Maintenance	1,900	1,900	-	-	1,856	1,141	61	463	1,208
COMMUNICATIONS									
50310 Postage	3,000	3,000	3,162	2,371	3,427	4,299	2,569	1,942	2,153
50320 Telephone	1,150	1,150	326	1,482	1,631	1,123	215	97	858
50330 Internet Access	3,000	3,000	3,588	2,691	2,990	3,588	2,172	858	-
CONTRACTED SERVICES									
51210 Engineering	106,000	51,000	96,844	-	-	-	-	-	15,235
51210 Maintenance Contracts	70,000	70,000	32,455	24,341	75,624	6,999	28,707	18,871	38,747
51210 Open Space maintenance	2,000	2,000	-	-	-	-	-	-	1,434
51210 Building Official	160,000	160,000	273,635	136,818	172,898	161,936	116,550	55,820	59,374
51210 Public Works Standards	-	-	-	-	-	-	-	-	-
51211 Plan checking	50,000	50,000	103,244	58,829	96,848	79,384	51,543	25,075	31,367

RESOURCE DEVELOPMENT

60110 Memberships and Dues	375	375	-	-	-	-	-	115	-
60120 Travel and Meetings	950	950	300	-	10	1,000	(1,180)	336	220

OCCUPANCY

61110 Rents and Leases	1,050	1,050	-	-	2,925	2,848	2,408	1,382	1,776
61120 Utilities	6,200	6,200	10,821	8,116	1,066	17,832	18,053	3,964	3,800
61120 Park Water	15,000	15,000	-	-	12,123	-	-	13,156	15,064
61130 Park Electricity	-	-	-	-	-	-	-	-	-
61140 Building Maintenance	875	875	21,527	20,527	2,479	15,088	23,147	1,463	6,104

CAPITAL OUTLAY

70010 Small Equipment	650	650	-	-	11,299	1,501	52,131	86,265	-
70010 Equipment acquisitions	37,000	37,000	-	-	37,242	12,172	-	-	-
70010 Infrastructure Acquisition/Maintenance	4,000	4,000	-	-	-	-	-	-	-
70040 Storm drain repair/replace	50,000	50,000	-	-	-	49,666	336,864	-	-

MISCELLANEOUS

80110 Insurance and Bonds	34,000	34,000	27,288	27,288	33,017	31,192	23,617	22,197	20,862
80220 Flood Control Planning	10,000	10,000	11,971	11,971	11,915	12,908	12,685	10,277	10,055
Grant Matching Pool	-	-	-	-	-	-	-	-	-
Other fees	500	500	-	-	-	27	1,845	-	-

TOTALS

1,082,410	954,410	962,141	497,275	782,812	685,186	1,028,035	537,963	469,421
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PROGRAM DESCRIPTION

The Public Works department provides for construction and maintenance of the Town's infrastructure. Infrastructure includes streets, sidewalks, curbs, gutters, ditches, street lights, traffic signals and parks. The Public Works department works with the Planning Department in reviewing development projects for proper drainage and other compliance issues.

Staffing level: 4.40 full time equivalent employees

PROGRAM OBJECTIVES

Provide a safe and comfortable environment for the citizens and businesses of the Town by creating and maintaining appropriate infrastructure.

TOWN OF LOOMIS
 PROPOSED BUDGET
 FOR THE YEAR ENDING JUNE 30, 2024

GENERAL FUND
DEPARTMENT 1900.010
PUBLIC WORKS - Engineering

DESCRIPTION	PROPOSED	ADOPTED	PROJECTED	ACTUAL	PRIOR YEARS				
	BUDGET 2023-24	BUDGET 2022-23	ACTUAL 2022-23	as of 03/31/23	ACTUAL 2021-22	ACTUAL 2020-21	ACTUAL 2019-20	ACTUAL 2018-19	ACTUAL 2017-18
PERSONNEL									
40110 Salaries and wages	41,000	36,000	76,095	55,608	64,108	1,921			
40210 Group Insurance	5,000	5,000	13,454	9,832	13,109				
40220 Retirement	3,000	3,000	3,993	2,918	3,003				
40230 Worker's Compensation	3,000	3,000	-	-	2,714				
40310 Medicare/Fica	1,000	1,000	855	625	661				
40320 Unemployment and Training Tax	300	300	98	98	448				
40410 Car Allowance									
SUPPLIES AND EQUIPMENT									
50110 Office Expenses	2,500	2,500	2,115	1,587	582		3,271		
50120 Materials and Supplies									
50160 Books and Publications									
50170 Fuel									
50180 Equipment Rental									
50210 Equipment Maintenance			-		40	325	285		
COMMUNICATIONS									
50310 Postage									
50320 Telephone									
50330 Internet access							299		
CONTRACTED SERVICES									
51210 Engineering	100,000	45,000	96,844	72,633	98,754	231,820			

**TOWN OF LOOMIS
PROPOSED BUDGET
FOR THE YEAR ENDING JUNE 30, 2024**

GENERAL FUND
DEPARTMENT 1900.020
PUBLIC WORKS - Facilities

DESCRIPTION	PROPOSED	ADOPTED	PROJECTED	ACTUAL	PRIOR YEARS				
	BUDGET 2023-24	BUDGET 2022-23	ACTUAL 2022-23	as of 03/31/23	ACTUAL 2021-22	ACTUAL 2020-21	ACTUAL 2019-20	ACTUAL 2018-19	ACTUAL 2017-18
PERSONNEL									
40110 Salaries and wages	143,000	122,000	63,730	48,362	95,696	78,115	102,954	63,000	21,919
40210 Group Insurance	32,000	26,000	18,752	13,704	21,463	18,514	18,616	15,455	4,588
40220 Retirement	11,000	9,000	5,956	4,352	8,508	6,307	8,188	4,730	1,847
40230 Worker's Compensation	11,000	9,000	5,162	3,772	5,977	14,580	12,480	7,151	(431)
40310 Medicare/Fica	2,000	2,000	1,229	898	1,612	1,416	1,795	807	176
40320 Unemployment and Training Tax	300	300	70	51	210	633	681	268	163
40410 Car Allowance	3,050	3,050	2,450		1,839				
SUPPLIES AND EQUIPMENT									
50110 Office Expenses	500	500	-				250	138	495
50120 Materials and Supplies	7,660	7,660	2,957	2,218	9,651	9,532	4,897	10,749	4,449
50160 Books and Publications	100	100	-						
50170 Fuel	1,200	1,200	1,036						
50180 Equipment Rental	1,000	1,000	2,838	2,128					1,313
50210 Equipment Maintenance	1,400	1,400	-		1,856	1,141	61	463	1,208
COMMUNICATIONS									
50310 Postage	-	-							
50320 Telephone	250	250	326	1,482	1,631	824	215	97	858
50330 Internet access	3,000	3,000	3,588	2,691	2,990	3,588	2,172	858	
CONTRACTED SERVICES									
51210 Engineering	4,000	4,000	-						1,543
51210 Maintenance Contracts	20,000	20,000	-		32,859	6,999	28,707	18,871	12,943
51210 Open Space maintenance	800	800							1,434

RESOURCE DEVELOPMENT

60110 Memberships and Dues
60120 Travel and Meetings

150	150						115	
380	380	300		10	1,000	(1,180)	336	220

OCCUPANCY

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

420	420	-		2,925	2,848	2,408	1,382	1,776
5,000	5,000	10,821	8,116	989	17,151	17,505	3,350	3,225
15,000	15,000	-		12,123			13,156	15,064
350	350	21,527	20,527	2,459	15,074	22,907	1,137	5,643

CAPITAL OUTLAY

70010 Equipment
70010 Equipment acquisitions

260	260	-		11,299	1,501	52,131	86,265	
35,000	35,000	-		37,242	12,172			

MISCELLANEOUS

80110 Insurance and Bonds

Grant Matching Pool
Other fees

15,000	15,000	13,644	13,644	9,355	8,838	13,120	12,332	9,574
200	200				27	1,845		

TOTALS

314,020	283,020	154,385	121,945	260,695	200,261	289,752	240,661	88,005
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PROGRAM DESCRIPTION

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

Staffing level: 0.60 full time equivalent employees

PROGRAM OBJECTIVES

Provide a safe and comfortable environment for the citizens and businesses of the Town by creating and maintaining appropriate infrastructure.

**TOWN OF LOOMIS
PROPOSED BUDGET
FOR THE YEAR ENDING JUNE 30, 2024**

GENERAL FUND
DEPARTMENT 1900
PUBLIC WORKS - Drainage

DESCRIPTION	PROPOSED	ADOPTED	PROJECTED	ACTUAL	PRIOR YEARS				
	BUDGET 2023-24	BUDGET 2022-23	ACTUAL 2022-23	as of 03/31/23	ACTUAL 2021-22	ACTUAL 2020-21	ACTUAL 2019-20	ACTUAL 2018-19	ACTUAL 2017-18
PERSONNEL									
40110 Salaries and wages	143,000	122,000	96,967	72,651	79,584	79,257	114,903	117,993	147,675
40210 Group Insurance	32,000	26,000	28,273	20,661	20,086	18,082	17,844	29,112	30,855
40220 Retirement	11,000	9,000	8,931	6,527	7,301	6,203	16,856	9,251	17,375
40230 Worker's Compensation	11,000	9,000	11,680	8,535	7,364	9,866	8,637	13,650	15,294
40310 Medicare/Fica	2,000	2,000	1,764	1,289	1,194	1,391	2,069	1,582	2,258
40320 Unemployment and Training Tax	800	800	322	235	248	300	672	630	1,151
40410 Car Allowance	3,050	3,050	2,450		1,838				
SUPPLIES AND EQUIPMENT									
50110 Office Expenses	750	750	-				441	2,368	4
50120 Materials and Supplies	2,000	2,000	-		2,530				58
50160 Books and Publications	150	150							
50170 Fuel	2,800	2,800	2,726						
50180 Equipment Rental	2,500	2,500	-		442		2,452		
50210 Equipment Maintenance	500	500							
COMMUNICATIONS									
50310 Postage	-	-							
50320 Telephone	900	900				299			
CONTRACTED SERVICES									
51210 Engineering	2,000	2,000	-						13,692
51210 Public Works Superintendent									
51210 Grading inspection	50,000	50,000	32,455	24,341	42,766				25,804
51210 Open Space maintenance	1,200	1,200							

RESOURCE DEVELOPMENT

60110 Memberships and Dues
60120 Travel and Meetings

OCCUPANCY

61110 Rents and Leases
61120 Utilities
61140 Building Maintenance

CAPITAL OUTLAY

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

MISCELLANEOUS

80110 Insurance and Bonds
80220 Flood Control Planning
Other fees

TOTALS

225	225								
570	570								
630	630	-							
1,200	1,200	-							
525	525	-							
390	390								
2,000	2,000								
4,000	4,000								
50,000	50,000	-			49,666	336,864	29,247		
19,000	19,000	13,644	13,644	23,662	22,354	10,496	9,865	11,288	
10,000	10,000	11,971	11,971	11,915	12,908	12,685	10,277	10,055	
300	300								
354,490	323,490	211,183	159,854	198,928	200,324	523,918	223,975	275,509	

PROGRAM DESCRIPTION

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

Staffing level: 1.40 full time equivalent employees

PROGRAM OBJECTIVES

Provide a safe and comfortable environment for the citizens and businesses of the Town by creating and maintaining appropriate infrastructure.

**TOWN OF LOOMIS
PROPOSED BUDGET
FOR THE YEAR ENDING JUNE 30, 2024**

GENERAL FUND
DEPARTMENT 1700
BUILDING

DESCRIPTION	PROPOSED	ADOPTED	PROJECTED	ACTUAL	PRIOR YEARS				
	BUDGET	BUDGET	ACTUAL	as of	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
	2023-24	2022-23	2022-23	03/31/23	2021-22	2020-21	2019-20	2018-19	2017-18
PERSONNEL									
40110 Salaries and wages	29,000	25,000	12,531	9,157	37,094	25,208	27,479	12,106	6,118
40210 Group Insurance	1,000	1,000	-		1,973	9,832	7,804	1,513	(430)
40220 Retirement	2,000	2,000	-				4,764	4,132	4,178
40230 Worker's Compensation	11,000	9,000	10,547	7,708	10,026	3,138	787	701	606
40310 Medicare/Fica	500	500	-				-	6	
40320 Unemployment and Training Tax	100	100	-		112	88	165		
SUPPLIES AND EQUIPMENT									
50110 Office Expenses				593	713	23	441	339	
50120 Materials and Supplies			-						1,367
50160 Books and Publications	1,500	1,500	-				1,477		135
50170 Fuel									
50180 Equipment Rental									
50210 Equipment Maintenance									
COMMUNICATIONS									
50310 Postage	3,000	3,000	3,162	2,371	3,427	4,299	2,569	1,942	2,153
50320 Telephone									
CONTRACTED SERVICES									
51210 Engineering									
51210 Public Works Superintendent									
51210 Maintenance Contracts									
51210 Open Space maintenance									
51210 Building Official	160,000	160,000	273,635	136,818	172,898	161,936	116,550	55,820	59,374
51210 Public Works Standards			-						
51211 Plan checking	50,000	50,000	103,244	58,829	96,848	79,384	51,543	25,075	31,367

TOWN OF LOOMIS
 PROPOSED BUDGET
 FOR THE YEAR ENDING JUNE 30, 2024

GENERAL FUND
NON DEPARTMENTAL EXPENDITURES

DESCRIPTION	PROPOSED BUDGET 2023-24	ADOPTED BUDGET 2022-23	PROJECTED ACTUAL 2022-23	ACTUAL as of 03/31/23	PRIOR YEARS ACTUAL 2021-22	ACTUAL 2020-21	ACTUAL 2019-20	ACTUAL 2018-19	ACTUAL 2017-18
PERSONNEL									
SUPPLIES AND EQUIPMENT									
COMMUNICATIONS									
CONTRACTED SERVICES									
RESOURCE DEVELOPMENT									
OCCUPANCY									
CAPITAL OUTLAY									
MISCELLANEOUS									
Transfers to Streets and Roads funds	-	-	-	-	3,610	400,000	686,083	32,228	787,814
District Tax projects	-	-							
TOTALS	-	-	-	-	3,610	400,000	686,083	32,228	787,814

PROGRAM DESCRIPTION

This department is used to track funding and expenditures for capital purchases and transfers between funds.

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

**TRANSPORTATION
SUMMARY**

DESCRIPTION	PROPOSED	ADOPTED	PROJECTED	ACTUAL	PRIOR YEARS				
	BUDGET	BUDGET	ACTUAL	as of	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
	2023-24	2022-23	2022-23	03/31/23	2021-22	2020-21	2019-20	2018-19	2017-18
STREET FUND REVENUE									
Gas Tax 2106	32,939	32,022	30,634	20,155	28,932	26,800	27,385	32,575	29,310
Gas Tax 2107	53,707	60,007	49,253	35,711	45,174	47,485	44,360	40,319	47,848
Gas Tax 2107.5	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Gas Tax 2105	44,713	43,924	41,115	26,425	37,782	35,092	35,131	39,413	36,766
Gas Tax 2103 (Formerly Traffic Cong Relief)	67,522	67,052	58,490	40,259	53,825	45,955	47,488	24,947	26,383
State General Fund Loan repayment	-	-	-	-	-	-	7,743	7,695	7,702
Road Maintenance Rehab account	168,444	155,186	147,784	99,270	136,751	122,639	123,401	117,166	25,339
Investment Earnings	1,000	1,000	-	-	(10,277)	1,948	7,008	6,937	2,362
Total Streets Revenue	370,325	361,191	329,276	223,820	294,187	281,919	294,516	271,052	177,711
TRANSPORTATION FUND REVENUE									
Transportation Allotment - Non Transit	526,384	434,217	564,873	-	564,873	298,643	458,150	376,752	367,876
Transportation - Bike/Ped	-	-	-	-	107,585	-	46,717	-	-
Transportation Allotment - Transit	62,696	78,931	69,813	-	69,813	27,981	-	45,341	55,037
CMAQ and other grants	-	-	-	-	100,357	-	152,445	115,613	1,801,850
Investment Earnings	300	300	-	-	(2,985)	4,452	-	961	363
Other	-	-	-	-	-	922,439	-	-	-
Total Transportation Revenue	589,380	513,448	634,686	-	839,643	1,253,515	657,312	538,667	2,225,127
TRANSPORTATION EXPENDITURES	1,200,075	1,157,075	897,744	681,426	1,210,945	2,399,005	1,048,400	834,304	2,941,865
OTHER SOURCES/(USES)									
General Fund Transfers	-	-	-	-	-	580,184	686,083	-	780,641
Allocation to Maintenance Districts	-	-	-	-	-	-	-	-	-
Other Reserves	-	-	-	-	-	-	-	-	-
Total Other Sources/(Uses)	-	-	-	-	-	580,184	686,083	-	780,641
EXCESS REVENUES OVER EXPENDITURES	(240,370)	(282,436)	66,218	(457,605)	(77,115)	(283,387)	589,510	(24,585)	241,613
BEGINNING FUND BALANCE	341,466	-	275,248	-	352,363	635,749	46,239	70,824	(170,789)
ENDING FUND BALANCE	101,096	-	341,466	-	275,248	352,363	635,749	46,239	70,824

PROGRAM DESCRIPTION

The Transportation Fund tracks the restricted revenues received for street and road maintenance and bus service, and the related costs.

There are two main revenue sources. First, funds are received from the State gas tax fund for road maintenance. A second allocation of the State gas tax fund comes to the Town by way of the Placer County Transportation Planning Agency (PCTPA) and must be first spent on transit needs (Bus and Dial-a-ride), with the remainder available for road construction and maintenance. The Town contracts with Placer County for the bus and Dial-a-ride services.

Other grants are received and tracked through this fund if they are restricted to similar purposes.

Staffing level: 2.35 full time equivalent employees

PROGRAM OBJECTIVES

Provide transit service and maintain a safe and useful road system.

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

TRANSPORTATION
EXPENDITURES - DETAIL

DESCRIPTION	PROPOSED BUDGET 2023-24	ADOPTED BUDGET 2022-23	PROJECTED ACTUAL 2022-23	ACTUAL as of 03/31/23	PRIOR YEARS ACTUAL 2021-22	ACTUAL 2020-21	ACTUAL 2019-20	ACTUAL 2018-19	ACTUAL 2017-18
PERSONNEL									
40110 Salaries	182,000	155,000	110,767	80,945	166,053	160,156	168,675	168,065	150,528
40210 Group Insurance	49,000	38,000	35,446	25,903	40,114	38,184	31,688	33,050	30,336
40220 Retirement	15,000	12,000	10,027	7,328	14,777	12,849	17,779	47,018	18,045
40230 Worker's Compensation	13,000	11,000	15,855	11,586	15,027	21,412	20,569	16,376	17,240
40310 Medicare/Fica	3,000	3,000	1,985	1,451	2,601	2,052	2,949	2,515	2,211
40320 Unemployment and Training Tax	1,500	1,500	374	273	438	477	950	505	1,231
SUPPLIES AND EQUIPMENT									
50110 Office Expenses	1,250	1,250	-	-	-	-			372
50120 Materials and Supplies	40,000	40,000	29,954	22,466	57,550	24,307	48,818	34,459	37,987
50160 Books and Publications	250	250	-	-	-	372	620		
50170 Fuel	8,000	8,000	9,257	6,942	12,483	11,080	7,213	6,912	9,725
50180 Equipment Rental	1,000	1,000	(986)	(740)	1,263	582	660	834	3,214
50210 Equipment Maintenance	10,000	10,000	21,582	16,186	10,539	12,813	9,478	2,500	6,565
50230 Signal Manintenance	10,000	10,000	10,497	7,873	11,550	13,900	13,273	27,571	16,139
61130 Street Light Service	15,000	15,000	28,013	21,010	14,179	17,396	15,091	18,973	17,717
COMMUNICATIONS									
50310 Postage	-	-	-	-					
50320 Telephone	2,500	2,500	409	273	622	1,650	2,366	1,950	890
CONTRACTED SERVICES									
51610 Transit Service	60,000	60,000	47,538	35,654	60,355	39,604	47,821	50,665	55,040
51210 Other			-	-					

RESOURCE DEVELOPMENT

60110 Memberships and Dues
60120 Travel and Meetings

1,000	1,000	-	-	1,231	1,327	967	1,577	949	
1,500	1,500	600	450	100	425	1,805	912	1,245	

OCCUPANCY

61110 Rents and Leases
61120 Utilities
61120 Corp Yard Maintenance

1,050	1,050	-	-						
30,000	30,000	48,288	36,216	46,387	39,675	38,044	33,381	32,486	
875	875	17,316	12,987	9,164	9,525			145	

CAPITAL OUTLAY

70010 Small Equipment
70430 Sidewalk Repair
70430 Street Signs repair and replace
Equipment Acquisition
70430 Contribution to Capital Improvement
Program

650	650	-	-		-		48	1,416	
5,000	5,000	-	-	14,250	-		11,998	3,944	
500	500	-	-		-				
10,000	10,000	2,831	2,124	-	32,881				
700,000	700,000	461,964	346,473	695,527	1,741,393	584,273	374,128	2,506,308	

MISCELLANEOUS

80110 Insurance and Bonds
80210 Fees
89110 Fund Transfers

30,000	30,000	37,231	37,231	31,367	29,633	27,622	25,688	20,670	
8,000	8,000	8,796	8,796	8,979	7,129	7,741	7,409	7,462	
		-	-	(3,610)	180,184		(32,228)		

TOTALS

1,200,075	1,157,075	897,744	681,426	1,210,945	2,399,005	1,048,400	834,304	2,941,865	
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TOWN OF LOOMIS
ADOPTED BUDGET
FOR THE YEAR ENDING JUNE 30, 2023

DEVELOPMENT IMPACT FEES - PARK DEVELOPMENT
FUND 316

DESCRIPTION	PROPOSED	ADOPTED	PROJECTED	ACTUAL	PRIOR YEARS				
	BUDGET	BUDGET	ACTUAL	as of	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
	2023-24	2022-23	2022-23	03/31/23	2021-22	2020-21	2019-20	2018-19	2017-18
REVENUES									
Park development	86,630	45,414	173,261	147,272	111,056	94,936	36,338	22,034	91,886
Total Revenue	86,630	45,414	173,261	147,272	111,056	94,936	36,338	22,034	91,886
EXPENDITURES									
Comfort Station at Sunrise Loomis Park Prop 68 Grant improvements	-	-	-	1,525	-		40,681		
Total Expenditures	-	-	-	1,525	-	-	40,681	-	-
OTHER SOURCES/(USES)									
Investment Income	15,000	16,000	17,029	12,771	17,154	20,988	21,234	17,806	15,373
Unrealized gains/(losses)			(27,518)	(24,766)	(66,817)	(12,734)	15,885	23,162	(13,572)
Fund transfers			-						
Total Other Sources/(Uses)	15,000	16,000	(10,489)	(11,994)	(49,663)	8,254	37,120	40,968	1,802
EXCESS REVENUES OVER EXPENDITURES	101,630	61,414	162,772	133,752	61,393	103,190	32,777	63,002	93,688
BEGINNING FUND BALANCE	1,194,217		1,031,445		970,052	866,862	834,085	771,083	677,396
ENDING FUND BALANCE	1,295,847		1,194,217		1,031,445	970,052	866,862	834,085	771,083
Projected Fund Balances at June 30, 2023 and 2022									
Park Aquistion	338,263		331,630						
Park Improvements	409,715		351,241						
Open Space/Passive Parks	369,358		362,116						
Total	<u>1,117,336</u>		<u>1,044,987</u>						

The Park Funds

During 2019/20 the Town contracted for an update of developer impact fees. The contractor recommended only one Park Development fee, and the Park Acquisition and Passive Park/Open Space fees were discontinued. This one fee is now collected to buy property and develop park facilities.

The rates are as follows: \$6,781 per single family housing unit and \$5,587 per multi-family housing unit.

Formerly, the fees were collected separately for Park Acquisition, Park Development and Passive Parks/Open Space. Although the balances for those various funds have been combined for reporting in this budget, the collected funds remain separate in the accounting records and are restricted for the purposes for which they were collected.

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

DEVELOPMENT IMPACT FEES - DRAINAGE
FUND 318

DESCRIPTION	PROPOSED BUDGET 2023-24	ADOPTED BUDGET 2022-23	PROJECTED ACTUAL 2022-23	ACTUAL as of 03/31/23	PRIOR YEARS ACTUAL 2021-22	ACTUAL 2020-21	ACTUAL 2019-20	ACTUAL 2018-19	ACTUAL 2017-18
REVENUES									
Development Fees	8,888	5,000	17,775	15,109	19,953	10,764	3,217	7,730	13,590
Total Revenue	8,888	5,000	17,775	15,109	19,953	10,764	3,217	7,730	13,590
EXPENDITURES									
Drainage Master Plan			-	-					
Storm Drain Improvements			2,100	2,100	-				
Fee update		-	-	-					
Total Expenditures	-	-	2,100	2,100	-	-	-	-	-
OTHER SOURCES/(USES)									
Investment Income	5,000	6,000	5,125	3,844	5,467	7,206	7,322	6,152	5,683
Unrealized gains/(losses)			(7,155)	(6,439)	(21,068)	(4,681)	5,655	7,937	(4,711)
Fund transfers									
Total Other Sources/(Uses)	5,000	6,000	(2,030)	(2,595)	(15,601)	2,525	12,977	14,090	972
EXCESS REVENUES OVER EXPENDITURES	13,888	11,000	13,646	10,414	4,352	13,289	16,194	21,820	14,562
BEGINNING FUND BALANCE	335,066		321,420		317,069	303,780	287,586	265,766	251,204
ENDING FUND BALANCE	348,954		335,066		321,420	317,069	303,780	287,586	265,766

Drainage Fund

The Drainage Fund collects fees charged on residential and commercial development. The rates were changed during 2019/20 and are as follows: Residential - \$994 per Single Family dwelling unit and \$605 per Multi-Family dwelling unit; \$0.455 per square foot for Commercial development and \$0.322 per square for Industrial development.

As more land is developed, less water from winter storms is able to be absorbed into the ground. This causes an increase in runoff, and the flooding that seems to be more prevalent these days.

The fees collected are used to create facilities that collect, retain, and re-route storm runoff water.

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

DEVELOPMENT IMPACT FEES - LOW INCOME DENSITY
FUND 319

DESCRIPTION	PROPOSED	ADOPTED	PROJECTED	ACTUAL	PRIOR YEARS				
	BUDGET 2023-24	BUDGET 2022-23	ACTUAL 2022-23	as of 03/31/23	ACTUAL 2021-22	ACTUAL 2020-21	ACTUAL 2019-20	ACTUAL 2018-19	ACTUAL 2017-18
REVENUES									
Development Fees	10,200	3,000	12,750	9,750	9,750	6,750	2,250	1,500	3,750
Loan Repayments	-	-	-	-		6,000			
Total Revenue	10,200	3,000	12,750	9,750	9,750	12,750	2,250	1,500	3,750
EXPENDITURES									
Fee update									
Façade improvement program		-	-	-		44,054	17,822	46,913	13,946
Economic development activities			-				2,500	2,500	3,945
Total Expenditures	-	-	-	-	-	44,054	20,322	49,413	17,891
OTHER SOURCES/(USES)									
Investment Income	5,000	8,500	6,190	4,642	6,806	10,091	10,594	10,054	9,882
Unrealized gains/(losses)			(6,735)	(7,483)	(26,093)	(7,268)	7,800	13,087	(8,210)
Fund transfers									
Total Other Sources/(Uses)	5,000	8,500	(545)	(2,841)	(19,287)	2,823	18,394	23,141	1,672
EXCESS REVENUES OVER EXPENDITURES	15,200	11,500	12,205	6,909	(9,537)	(28,481)	322	(24,772)	(12,469)
BEGINNING FUND BALANCE	407,570		395,365		404,901	433,383	433,061	457,833	470,302
ENDING FUND BALANCE	422,770		407,570		395,365	404,901	433,383	433,061	457,833

Low Income Density Bonus

This fee is charged on all development of five or more dwelling units at the rate of \$750 per developed 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. A portion of the fund was available for economic development projects. The Town has had a façade improvement program in the downtown area and has expended all of the available funds on that project.

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

Housing Acquisition Revolving loan Fund
FUND 319.300

DESCRIPTION	PROPOSED	ADOPTED	PROJECTED	ACTUAL	PRIOR YEARS				
	BUDGET 2023-24	BUDGET 2022-23	ACTUAL 2022-23	as of 03/31/23	ACTUAL 2021-22	ACTUAL 2020-21	ACTUAL 2019-20	ACTUAL 2018-19	ACTUAL 2017-18
REVENUES									
Loan Repayments			-						
Total Revenue	-	-	-	-	-	-	-	-	-
EXPENDITURES									
Loans made			-	-					
Total Expenditures	-	-	-	-	-	-	-	-	-
OTHER SOURCES/(USES)									
Investment Income	30	60	38	32	48	67	69	60	56
Unrealized gains/(losses)			(39)	(48)	(183)	(45)	53	77	(46)
Fund transfers			-						
Total Other Sources/(Uses)	30	60	(0)	(16)	(135)	22	122	137	9
EXCESS REVENUES OVER EXPENDITURES	30	60	(0)	(16)	(135)	22	122	137	9
BEGINNING FUND BALANCE	2,795		2,795		2,930	2,908	2,786	2,649	2,640
ENDING FUND BALANCE	2,825		2,795		2,795	2,930	2,908	2,786	2,649

Loan fund

During 2008, the Town Council chose to start a mortgage assistance program funded through Low Income developer fees and revenues from prior Community Development Block Grant loans repaid. Three loans were approved, using all the available funds. As these loans are repaid, the funds will be available to future home buyers.

At this time, none of the loans are expected to be repaid in the near future.

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

ROAD CIRCULATION
FUND 324

DESCRIPTION	PROPOSED	ADOPTED	PROJECTED	ACTUAL	PRIOR YEARS				
	BUDGET 2023-24	BUDGET 2022-23	ACTUAL 2022-23	as of 03/31/23	ACTUAL 2021-22	ACTUAL 2020-21	ACTUAL 2019-20	ACTUAL 2018-19	ACTUAL 2017-18
REVENUES									
Development Fees	58,303	15,000	116,605	106,765	111,086	45,459	17,047	19,018	116,731
Development Fees - King/Taylor Rds	-	-	-						
Total Revenue	58,303	15,000	116,605	106,765	111,086	45,459	17,047	19,018	116,731
EXPENDITURES									
Road construction			-						
Fee update						2,498			
Total Expenditures	-	-	-	-	-	2,498	-	-	-
OTHER SOURCES/(USES)									
Investment Income	10,000	13,000	12,131	9,098	12,248	14,795	14,837	12,171	10,489
Unrealized gains/(losses)			(15,144)	(16,827)	(47,817)	(9,369)	11,666	15,810	(9,347)
Transfers									
Miscellaneous			-						
Total Other Sources/(Uses)	10,000	13,000	(3,013)	(7,728)	(35,568)	5,426	26,503	27,981	1,143
EXCESS REVENUES OVER EXPENDITURES	68,303	28,000	113,592	99,037	75,518	48,387	43,550	46,999	117,874
BEGINNING FUND BALANCE	857,391		743,799		668,281	619,894	576,344	529,345	411,471
			-						
ENDING FUND BALANCE	925,694		857,391		743,799	668,281	619,894	576,344	529,345

Road Circulation Fund

These development fees were changed during 2019/20. They are \$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. The King/Taylor fee was discontinued as the project was completed during the 2005/06 year.

As the Town is developed, it will clearly need more and better roadways. This fund was created by Town Resolution 95-54 with eleven specific road projects, with a total estimated cost (in 1995 dollars) of \$5,175,000.00. The projects include the following streets and bridges: Horseshoe Bar Road Bridge, Brace Road Bridge, Barton Road, Sierra College Boulevard, Horseshoe Bar Road, Wells Avenue, Laird Road, Rippey Road, Bankhead Road and Taylor Road. Please see Resolution 95-54 for more details.

Taylor Road, from King Road to the Town limit was reconstructed during 2005/06 which depleted the funds. Because this project benefits future development, the negative balance was through subsequent impact fees and mitigation payments from development outside of the Town limits.

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

DEVELOPMENT IMPACT FEES - INTERCHANGE
FUND 324.200

DESCRIPTION	PROPOSED BUDGET 2023-24	ADOPTED BUDGET 2022-23	PROJECTED ACTUAL 2022-23	ACTUAL as of 03/31/23	PRIOR YEARS ACTUAL 2021-22	ACTUAL 2020-21	ACTUAL 2019-20	ACTUAL 2018-19	ACTUAL 2017-18
REVENUES									
Development Fees	46,174	7,500	92,348	86,688	89,844	28,860	9,807	10,631	67,155
Total Revenue	46,174	7,500	92,348	86,688	89,844	28,860	9,807	10,631	67,155
EXPENDITURES									
Fee update						1,000			
Interchange study			17,362	17,362	13,540		5,975		
Total Expenditures	-	-	17,362	17,362	13,540	1,000	5,975	-	-
OTHER SOURCES/(USES)									
Investment Income	42,000	52,000	41,020	30,765	45,433	61,928	63,644	54,388	50,258
Unrealized gains/(losses)			(52,614)	(47,352)	(174,258)	(41,255)	48,743	70,563	(42,195)
Sales Tax allocation	-	-	-						
Fund Transfers									
Total Other Sources/(Uses)	42,000	52,000	(11,594)	(16,587)	(128,825)	20,673	112,387	124,951	8,064
EXCESS REVENUES OVER EXPENDITURES	88,174	59,500	63,393	52,739	(52,521)	48,533	116,219	135,582	75,219
BEGINNING FUND BALANCE	2,687,280		2,623,887		2,676,409	2,627,875	2,511,656	2,376,074	2,300,856
ENDING FUND BALANCE	2,775,454		2,687,280		2,623,887	2,676,409	2,627,875	2,511,656	2,376,074

Interchange Fund

This development fee was created specifically for improvements to the Horseshoe Bar Road and Interstate 80 Interchange, as follows: Phase 1 - add left turn lanes and signals and widen on and off ramps (completed in 1996). Phase 2 - Add two additional lanes in a parallel overpass, west of existing. Phase 3 - Replace existing overpass. Total project cost (in 1995 dollars) \$5,227,000.

The Town reviewed and updated the development fees during 2019/20. The new rate 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.

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

DEVELOPMENT IMPACT FEES - SIERRA COLLEGE BLVD
FUND 324.300/324.400

DESCRIPTION	PROPOSED	ADOPTED	PROJECTED	ACTUAL	PRIOR YEARS				
	BUDGET	BUDGET	ACTUAL	as of	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
	2023-24	2022-23	2022-23	03/31/23	2021-22	2020-21	2019-20	2018-19	2017-18
REVENUES									
Development Fees	20,620	5,000	41,240	38,192	39,927	14,631	5,281	5,895	36,165
Settlement			90,000	90,000					
Other mitigation fees	21,825	30,000	43,650	43,650	45,552	32,700	33,750	33,150	76,275
Total Revenue	42,445	35,000	174,890	171,842	85,479	47,331	39,031	39,045	112,440
EXPENDITURES									
Capital projects			32,291	29,062	31,853	13,435	24,771		
Fee update									
Total Expenditures	-	-	32,291	29,062	31,853	13,435	24,771	-	-
OTHER SOURCES/(USES)									
Investment Income	22,000	29,000	23,259	17,444	25,501	31,668	32,338	29,489	23,705
Unrealized gains/(losses)			(35,037)	(31,533)	(98,221)	(20,853)	25,088	38,125	(20,706)
Sales Tax allocation	-								
Fund Transfers		-							
Total Other Sources/(Uses)	22,000	29,000	(11,778)	(14,089)	(72,721)	10,815	57,426	67,614	2,999
EXCESS REVENUES OVER EXPENDITURES	64,445	64,000	130,821	128,691	(19,094)	44,711	71,686	106,659	115,439
BEGINNING FUND BALANCE	1,608,488		1,477,666		1,496,761	1,452,049	1,380,363	1,273,705	1,158,265
			-						
ENDING FUND BALANCE	1,672,933		1,608,488		1,477,666	1,496,761	1,452,049	1,380,363	1,273,705

Sierra College Blvd Fund

This development fee was created specifically for improvements to the Sierra College Blvd (SCB). The impacts to SCB come from development both inside and outside the Town limits. It is intended that this fund will also be funded through both impacts.

The fees were reviewed during 2019/20 and increased. The current rates are: \$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.

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

DEVELOPMENT IMPACT FEES - COMMUNITY FACILITIES
FUND 325

DESCRIPTION	PROPOSED BUDGET 2023-24	ADOPTED BUDGET 2022-23	PROJECTED ACTUAL 2022-23	ACTUAL as of 03/31/23	PRIOR YEARS ACTUAL 2021-22	ACTUAL 2020-21	ACTUAL 2019-20	ACTUAL 2018-19	ACTUAL 2017-18
REVENUES									
Development Fees	67,031	14,000	83,789	73,837	57,044	40,314	13,966	9,336	47,944
Total Revenue	67,031	14,000	83,789	73,837	57,044	40,314	13,966	9,336	47,944
EXPENDITURES									
Library parking lot			75	75					
ADA Transition plan		-	75	75					
Fee update									
Total Expenditures	-	-	149	149	-	-	-	-	-
OTHER SOURCES/(USES)									
Investment Income	15,000	17,000	15,027	11,270	16,048	21,028	21,243	17,937	16,178
Unrealized gains/(losses)			(21,299)	(19,169)	(61,844)	(13,498)	16,407	23,291	(13,836)
Fund transfers			-						
Total Other Sources/(Uses)	15,000	17,000	(21,299)	(7,899)	(45,795)	7,529	37,650	41,228	2,341
EXCESS REVENUES OVER EXPENDITURES	82,031	31,000	(21,299)	65,789	11,249	47,843	51,616	50,564	50,285
BEGINNING FUND BALANCE	921,377		942,675		931,427	883,583	831,967	781,404	731,119
			-						
ENDING FUND BALANCE	1,003,408		921,377		942,675	931,427	883,583	831,967	781,404

Community Facilities Fund

This development fee is collected for the future purchase and/or construction of a Loomis Town Hall.

The fees were reviewed during 2019/20 and increased. The current rates are \$2,637 for each Single Family residential unit, \$2,173 for each Multi-Family residential unit. There are no Community Facilities Fees charged on commercial or industrial development. Funds were used to purchase and remodel the new Town Hall at 3665 Taylor Road.

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

TREE FUND
FUND 145

DESCRIPTION	PROPOSED	ADOPTED	PROJECTED	ACTUAL	PRIOR YEARS				
	BUDGET 2023-24	BUDGET 2022-23	ACTUAL 2022-23	as of 03/31/23	ACTUAL 2021-22	ACTUAL 2020-21	ACTUAL 2019-20	ACTUAL 2018-19	ACTUAL 2017-18
REVENUES									
Tree Removal Penalties			-						
Dedication fees			-			25,000		9,980	
Total Revenue	-	-	-	-	-	25,000	-	9,980	-
EXPENDITURES									
Supplies/Contracts	60,000	60,000	443,770	100,943	106,148	8,357	13,718	5,010	
Fee update									
Total Expenditures	60,000	60,000	443,770	100,943	106,148	8,357	13,718	5,010	-
OTHER SOURCES/(USES)									
Investment Income	6,000	9,000	4,005	3,004	6,456	8,925	9,530	8,324	7,577
Unrealized gains/(losses)			4,133	3,720	(21,985)	(5,986)	7,083	10,597	(6,308)
Total Other Sources/(Uses)	6,000	9,000	8,138	6,723	(15,529)	2,939	16,613	18,920	1,269
EXCESS REVENUES OVER EXPENDITURES	(54,000)	(51,000)	(435,632)	(94,219)	(121,677)	19,583	2,895	23,891	1,269
BEGINNING FUND BALANCE	(156,004)		279,628		401,305	381,722	378,827	354,937	353,668
ENDING FUND BALANCE	(210,004)		(156,004)		279,628	401,305	381,722	378,827	354,937

Tree Fund

The Town of Loomis values its trees. The Town adopted an updated Tree Ordinance during the 2014-15 fiscal year. Any lot within the Town that cannot be further subdivided can get a tree removal permit at no cost. Larger lots and developments will have fees negotiated depending on the specifics of the property and the number of trees to be removed.

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

SOLID WASTE REDUCTION
FUND 560

DESCRIPTION	PROPOSED BUDGET 2023-24	ADOPTED BUDGET 2022-23	PROJECTED ACTUAL 2022-23	ACTUAL as of 03/31/23	PRIOR YEARS ACTUAL 2021-22	ACTUAL 2020-21	ACTUAL 2019-20	ACTUAL 2018-19	ACTUAL 2017-18
REVENUES									
Surcharges	15,000	15,000	15,146	7,573	14,853	15,088	11,468	15,062	14,753
Total Revenue	15,000	15,000	15,146	7,573	14,853	15,088	11,468	15,062	14,753
EXPENDITURES									
Salaries and Benefits	52,955		81,437	59,512	13,172				
Solid Waste Program		-		10,540				243	
Fall/Spring cleanup days Chipper/Shredder	5,000	5,000	8,821	4,411	6,206	8,572	800	1,600	1,600
Total Expenditures	57,955	5,000	90,258	74,462	19,378	8,572	800	1,843	1,600
OTHER SOURCES/(USES)									
Investment Income	3,800	5,500	3,461	2,595	4,500	6,206	6,125	5,024	4,404
Unrealized gains/(losses)			(1,337)	(1,003)	(17,046)	(3,955)	4,878	6,413	(3,768)
Fund Transfers			-						
Total Other Sources/(Uses)	3,800	5,500	2,124	1,593	(12,547)	2,251	11,003	11,438	636
EXCESS REVENUES OVER EXPENDITURES	(39,155)	15,500	(72,989)	(65,297)	(17,071)	8,766	21,671	24,657	13,790
BEGINNING FUND BALANCE	177,133		250,122		267,193	258,427	236,756	212,099	198,309
ENDING FUND BALANCE	137,978		177,133		250,122	267,193	258,427	236,756	212,099

Solid Waste Reduction Fund

State Assembly Bill 939 requires the reduction of solid waste going into landfills through "diversion" - diverting garbage away from landfills and into recycling programs. To give agencies the funds to create and maintain diversion programs, a surcharge is attached to all refuse service. This surcharge revenue flows through to the Town.

Some of these funds are use to pay for a Town clean-up day where residents can bring, at no charge, refuse to dumpsters located at Del Oro High

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

RECYCLING GRANTS
FUND 560.010

DESCRIPTION	PROPOSED BUDGET 2023-24	ADOPTED BUDGET 2022-23	PROJECTED ACTUAL 2022-23	ACTUAL as of 03/31/23	PRIOR YEARS ACTUAL 2021-22	ACTUAL 2020-21	ACTUAL 2019-20	ACTUAL 2018-19	ACTUAL 2017-18
REVENUES									
Grants	5,000	-	5,000		25,669			5,000	5,000
Total Revenue	5,000	-	5,000	-	25,669	-	-	5,000	5,000
EXPENDITURES									
Grants disbursed	7,163	3,291	5,000		5,267	7,567		6,472	5,000
Total Expenditures	7,163	3,291	5,000	-	5,267	7,567	-	6,472	5,000
OTHER SOURCES/(USES)									
Investment Income	60	60	665	499	329	491	647	468	534
Unrealized gains/(losses)			(1,998)	(1,799)	(1,426)	(514)	493	644	(372)
Fund Transfers			-						
Total Other Sources/(Uses)	60	60	(1,333)	(1,300)	(1,097)	(23)	1,140	1,112	162
EXCESS REVENUES OVER EXPENDITURES	(2,103)	(3,231)	(1,333)	(1,300)	19,305	(7,590)	1,140	(359)	162
BEGINNING FUND BALANCE	20,795		22,128		2,823	10,414	9,273	9,633	9,470
ENDING FUND BALANCE	18,692		20,795		22,128	2,823	10,414	9,273	9,633

Recycling Grants

These are grant funds from the State to promote recycling. In the past, funds have been used to purchase special waste cans for local schools, to support organizations that promote recycling and recycling receptacles at the Blue Anchor Park and parking lot.

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

SUPPLEMENTAL LAW ENFORCEMENT
FUND 151

DESCRIPTION	PROPOSED BUDGET 2023-24	ADOPTED BUDGET 2022-23	PROJECTED ACTUAL 2022-23	ACTUAL as of 03/31/23	PRIOR YEARS ACTUAL 2021-22	ACTUAL 2020-21	ACTUAL 2019-20	ACTUAL 2018-19	ACTUAL 2017-18
REVENUES									
State Grants	150,000	150,000	165,271	165,271	160,876	156,110	155,948	148,747	139,416
Total Revenue	150,000	150,000	165,271	165,271	160,876	156,110	155,948	148,747	139,416
EXPENDITURES									
Supplies and Services	275,458	219,450	250,416	125,208	235,984	100,000	100,000	100,000	100,000
Rent									
Training									
Total Expenditures	275,458	219,450	250,416	125,208	235,984	100,000	100,000	100,000	100,000
OTHER SOURCES/(USES)									
Investment Income	2,500	2,000	3,396	2,547	5,046	6,707	5,425	3,253	2,211
Unrealized gains/(losses)		-	(1,431)	(1,288)	(18,189)	(3,456)	5,424	3,613	(2,467)
Costs transfered to General Fund	-		-						
Total Other Sources/(Uses)	2,500	2,000	1,965	1,259	(13,144)	3,252	10,850	6,866	(257)
EXCESS REVENUES OVER EXPENDITURES	(122,958)	(67,450)	(83,180)	41,322	(88,252)	59,362	66,797	55,613	39,160
BEGINNING FUND BALANCE	124,453		207,633		295,885	236,523	169,726	114,113	74,953
ENDING FUND BALANCE	1,495		124,453		207,633	295,885	236,523	169,726	114,113

Supplemental Law Enforcement

State Assembly Bill 3229 enacted the Supplemental Law Enforcement Fund. It was supposed to be a temporary funding source to be used for "front line" law enforcement. For the Town of Loomis, front line law enforcement is the Placer County Sheriff deputies on patrol in the Town limits. In prior years the fund has been used to purchase a radar trailer, a notepad computer, an autofocus camera, alcohol screening devices, hand held radio microphone extenders and an advanced latent print kit.

The State of California included additional local law enforcement funds in its 2001-02 budget. This came to Loomis in the form of two large apportionments; \$100,000 for additional "front line law enforcement" and \$102,048 for "high technology equipment."

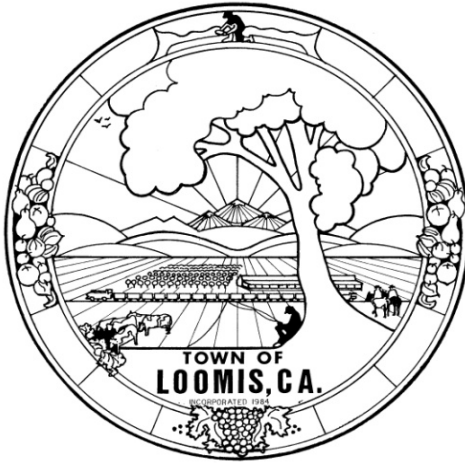
At the Sherriff's Office request, the Town has purchased additional patrol car computers, alcohol screening devices, defibrillators, cameras and radar equipment. Toward the end of fiscal year 2000/2001, an additional Sheriff deputy was hired and a patrol car purchased and outfitted with this money to exclusively perform traffic control within the Town limits.

The annual \$100,000 allocation has continued to be funded through additional State taxes and creative State funding swaps.

TheTown Council continues to fund the traffic control officer, even though the contract exceeds the available funding, with designated prior year reserves.



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

HUNTER'S CROSSING
FUND 428

DESCRIPTION	PROPOSED BUDGET 2023-24	ADOPTED BUDGET 2022-23	PROJECTED ACTUAL 2022-23	ACTUAL as of 03/31/23	PRIOR YEARS ACTUAL 2021-22	ACTUAL 2020-21	ACTUAL 2019-20	ACTUAL 2018-19	ACTUAL 2017-18
REVENUES									
Secured Taxes	9,153	8,717	9,175	5,046	8,728	8,580	8,580	7,943	7,687
Total Revenue	9,153	8,717	9,175	5,046	8,728	8,580	8,580	7,943	7,687
EXPENDITURES									
Utilities, Traffic Control	700	700	-			886	864	851	858
Maintenance	1,790	1,790	601	601					
Tax Administration	92	82	92	92	87	86	86	79	77
Total Expenditures	2,582	2,572	692	692	87	972	950	930	935
OTHER SOURCES/(USES)									
Investment Income	7,000	7,000	5,346	4,009	5,897	8,090	8,135	6,829	6,225
Unrealized gains/(losses)			(7,052)	(6,347)	(22,749)	(5,284)	6,388	8,860	(5,273)
Total Other Sources/(Uses)	7,000	7,000	(1,707)	(2,338)	(16,852)	2,806	14,524	15,689	952
EXCESS REVENUES OVER EXPENDITURES	13,571	13,145	6,776	2,016	(8,211)	10,414	22,154	22,701	7,705
BEGINNING FUND BALANCE	350,483		343,707		351,918	341,504	319,350	296,648	288,944
ENDING FUND BALANCE	364,054		350,483		343,707	351,918	341,504	319,350	296,648

Community Facilities District Number One - Hunter's Crossing Subdivision, was organized as a Mello-Roos maintenance district on February 23, 1988. Thirty-nine parcels, located on Brace Road, Hunters Drive, Ash Court and Elm Court are each assessed \$234.70 per year to maintain, repair and replace all curbs, gutters, streets, sidewalks, fire hydrants, drainage facilities, and operate and maintain street lights, over a fifty year time-table.

Unused budget carries forward as restricted fund balance, for use on future maintenance projects.

The Mello-Roos Community Facilities Act of 1982 allows for annual tax rate increases or decreases based on the national consumer price index changes between years, but not more than 7% over the previous year.

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

LOOMIS MAINTENANCE DISTRICT NO. 1
FUND 429

DESCRIPTION	PROPOSED BUDGET 2023-24	ADOPTED BUDGET 2022-23	PROJECTED ACTUAL 2022-23	ACTUAL as of 03/31/23	PRIOR YEARS ACTUAL 2021-22	ACTUAL 2020-21	ACTUAL 2019-20	ACTUAL 2018-19	ACTUAL 2017-18
REVENUES									
Secured Taxes	500	500	500	275	500	500	500	500	500
Total Revenue	500	500	500	275	500	500	500	500	500
EXPENDITURES									
Utilities, Traffic Control Maintenance	-	-	-	-	601				
Tax Administration	5	5	5	5	5	5	5	5	5
Total Expenditures	5	5	5	606	5	5	5	5	5
OTHER SOURCES/(USES)									
Investment Income	150	150	121	91	131	172	165	131	111
Unrealized gains/(losses)			(131)	(118)	(513)	(107)	137	169	(99)
Total Other Sources/(Uses)	150	150	(10)	(27)	(382)	66	302	300	13
EXCESS REVENUES OVER EXPENDITURES	645	645	485	(357)	113	561	797	795	508
BEGINNING FUND BALANCE	8,316		7,830		7,717	7,157	6,359	5,564	5,057
ENDING FUND BALANCE	8,961		8,316		7,830	7,717	7,157	6,359	5,564

Loomis Maintenance District Number One - Olive Gardens Subdivision, was organized on January 28, 1986. Fifty parcels, located on portions of Laird Street and Thornwood Drive are each assessed \$10.00 per year to maintain, repair and replace all curbs, gutters, streets, sidewalks, drainage facilities, and operate and maintain street lights, over a fifty year time-table.

Unused budget carries forward as restricted fund balance for use on future maintenance projects.

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

LOOMIS MAINTENANCE DISTRICT NO. 2
FUND 430

DESCRIPTION	PROPOSED BUDGET 2023-24	ADOPTED BUDGET 2022-23	PROJECTED ACTUAL 2022-23	ACTUAL as of 03/31/23	PRIOR YEARS ACTUAL 2021-22	ACTUAL 2020-21	ACTUAL 2019-20	ACTUAL 2018-19	ACTUAL 2017-18
REVENUES									
Secured Taxes	1,030	1,030	1,030	567	1,030	1,030	1,030	1,030	1,030
Total Revenue	1,030	1,030	1,030	567	1,030	1,030	1,030	1,030	1,030
EXPENDITURES									
Utilities, Traffic Control Maintenance	-	-	-	545					
Tax Administration	10	10	10	10	10	10	10	10	10
Total Expenditures	10	10	10	555	10	10	10	10	10
OTHER SOURCES/(USES)									
Investment Income	650	650	544	408	599	816	815	677	610
Unrealized gains/(losses)			(689)	(621)	(2,311)	(528)	645	878	(520)
Total Other Sources/(Uses)	650	650	(146)	(213)	(1,712)	288	1,459	1,555	90
EXCESS REVENUES OVER EXPENDITURES	1,670	1,670	874	(202)	(693)	1,308	2,479	2,575	1,109
BEGINNING FUND BALANCE	35,838		34,963		35,656	34,348	31,869	29,294	28,185
ENDING FUND BALANCE	37,508		35,838		34,963	35,656	34,348	31,869	29,294

Loomis Maintenance District Number Two - Village Gardens Subdivision, was organized on January 28, 1986. One hundred-three parcels, located on portions of Laird Street, Thornwood Drive and Sunknoll Drive are each assessed \$10.00 per year to maintain, repair and replace all curbs, gutters, streets, sidewalks, drainage facilities, and operate and maintain street lights, over a fifty year time-table.

Unused budget carries forward as restricted fund balance for use on future maintenance projects.

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

HEATHER HEIGHTS
FUND 431

DESCRIPTION	PROPOSED	ADOPTED	PROJECTED	ACTUAL	PRIOR YEARS				
	BUDGET 2023-24	BUDGET 2022-23	ACTUAL 2022-23	as of 03/31/23	ACTUAL 2021-22	ACTUAL 2020-21	ACTUAL 2019-20	ACTUAL 2018-19	ACTUAL 2017-18
REVENUES									
Secured Taxes	10,390	9,895	9,895	5,865	9,752	9,755	9,755	9,380	9,075
Total Revenue	10,390	9,895	9,895	5,865	9,752	9,755	9,755	9,380	9,075
EXPENDITURES									
Utilities, Traffic Control Maintenance	-	-	-	-					
Tax Administration	2,728	2,728	545	545		-	1,901	17,814	
	104	99	104	104	99	97	97	94	91
Total Expenditures	2,832	2,827	649	649	99	97	1,998	17,908	91
OTHER SOURCES/(USES)									
Investment Income	8,000	8,000	6,182	4,637	6,826	9,347	9,823	8,279	7,531
Unrealized gains/(losses)			(8,179)	(7,361)	(26,337)	(6,583)	7,688	10,743	(6,388)
Total Other Sources/(Uses)	8,000	8,000	(1,997)	(2,725)	(19,511)	2,764	17,511	19,021	1,143
EXCESS REVENUES OVER EXPENDITURES	15,558	15,068	7,249	2,492	(9,858)	12,421	25,268	10,494	10,127
BEGINNING FUND BALANCE	405,048		397,799		407,658	395,236	369,968	359,475	349,347
ENDING FUND BALANCE	420,606		405,048		397,799	407,658	395,236	369,968	359,475

Community Facilities District Number Three - Heather Heights Subdivision, was organized as a Mello-Roos maintenance district on November 22, 1988. Thirty-one parcels, located on Jenny Way and Helens Court are each assessed \$335.16 per year to maintain, repair and replace all curbs, gutters, streets, sidewalks, fire hydrants, drainage facilities, and operate and maintain street lights, over a fifty year time-table.

Unused budget carries forward as restricted fund balance, for use on future maintenance projects.

The Mello-Roos Community Facilities Act of 1982 allows for annual tax rate increases or decreases based on the national consumer price index changes between years, but not more than 7% over the previous year.

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

SUNRISE LOOMIS
FUND 432

DESCRIPTION	PROPOSED BUDGET 2023-24	ADOPTED BUDGET 2022-23	PROJECTED ACTUAL 2022-23	ACTUAL as of 03/31/23	PRIOR YEARS ACTUAL 2021-22	ACTUAL 2020-21	ACTUAL 2019-20	ACTUAL 2018-19	ACTUAL 2017-18
REVENUES									
Secured Taxes	7,917	7,540	7,540	4,028	8,262	7,421	7,436	7,136	6,914
Total Revenue	7,917	7,540	7,540	4,028	8,262	7,421	7,436	7,136	6,914
EXPENDITURES									
Utilities, Traffic Control Maintenance	1,825	1,825	601	601		-	1,795	16,825	
Tax Administration	79	75	79	79	75	74	74	71	69
Total Expenditures	1,904	1,900	680	680	75	74	1,869	16,896	69
OTHER SOURCES/(USES)									
Investment Income	6,000	6,000	4,480	3,360	4,940	6,754	7,185	6,067	5,514
Unrealized gains/(losses)			(5,940)	(5,346)	(19,085)	(4,861)	5,624	7,867	(4,675)
Total Other Sources/(Uses)	6,000	6,000	(1,460)	(1,986)	(14,145)	1,894	12,809	13,934	839
EXCESS REVENUES OVER EXPENDITURES	12,013	11,640	5,400	1,362	(5,959)	9,240	18,376	4,174	7,683
BEGINNING FUND BALANCE	294,335		288,935		294,894	285,654	267,278	263,104	255,421
ENDING FUND BALANCE	306,348		294,335		288,935	294,894	285,654	267,278	263,104

Community Facilities District Number Two - Sunrise Loomis Subdivision, was organized as a Mello-Roos maintenance district on December 13, 1988. Twenty-five parcels, located on Terrace Park Way, Lawnview Avenue and Lawnview Court are each assessed 316.66 per year to maintain, repair and replace all curbs, gutters, streets, sidewalks, fire hydrants, drainage facilities, and operate and maintain street lights, over a fifty year time-table.

Unused budget carries forward as restricted fund balance, for use on future maintenance projects.

The Mello-Roos Community Facilities Act of 1982 allows for annual tax rate increases or decreases based on the national consumer price index changes between years, but not more than 7% over the previous year.

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

LIVE OAK
FUND 433

DESCRIPTION	PROPOSED	ADOPTED	PROJECTED	ACTUAL	PRIOR YEARS				
	BUDGET 2023-24	BUDGET 2022-23	ACTUAL 2022-23	as of 03/31/23	ACTUAL 2021-22	ACTUAL 2020-21	ACTUAL 2019-20	ACTUAL 2018-19	ACTUAL 2017-18
REVENUES									
Secured Taxes	12,791	10,831	12,182	6,700	10,151	10,688	10,674	10,250	9,944
Total Revenue	12,791	10,831	12,182	6,700	10,151	10,688	10,674	10,250	9,944
EXPENDITURES									
Utilities, Traffic Control	-	-	-						
Maintenance	2,565	2,565	601	601		-	1,560	36,120	
Tax Administration	128	107	114	114	108	107	107	103	99
Total Expenditures	2,693	2,672	714	714	108	107	1,667	36,223	99
OTHER SOURCES/(USES)									
Investment Income	2,000	3,200	2,315	1,736	2,453	3,202	3,059	2,741	2,797
Unrealized gains/(losses)			(3,338)	(3,005)	(9,743)	(1,965)	2,539	3,856	(2,452)
Reimbursed costs									
Total Other Sources/(Uses)	2,000	2,900	(1,024)	(1,268)	(7,290)	1,237	5,598	6,596	345
EXCESS REVENUES OVER EXPENDITURES	12,099	11,059	10,444	4,718	2,753	11,818	14,605	(19,376)	10,191
BEGINNING FUND BALANCE	158,286		147,842		145,089	133,271	118,666	138,042	127,851
ENDING FUND BALANCE	170,385		158,286		147,842	145,089	133,271	118,666	138,042

Community Facilities District Number Four - Live Oak Estates Subdivision, was organized as a Mello-Roos maintenance district on November 22, 1988. Thirty-nine parcels, located on Mareta Lane are each assessed \$291.62 per year to maintain, repair and replace all curbs, gutters, streets, sidewalks, fire hydrants, and drainage facilities.

Unused budget carries forward as restricted fund balance, for use on future maintenance projects.

The Mello-Roos Community Facilities Act of 1982 allows for annual tax rate increases or decreases based on the national consumer price index changes between years, but not more than 7% over the previous year.

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

LOOMIS ACRES
FUND 451

DESCRIPTION	PROPOSED	ADOPTED	PROJECTED	ACTUAL	PRIOR YEARS				
	BUDGET 2023-24	BUDGET 2022-23	ACTUAL 2022-23	as of 03/31/23	ACTUAL 2021-22	ACTUAL 2020-21	ACTUAL 2019-20	ACTUAL 2018-19	ACTUAL 2017-18
REVENUES									
Secured Taxes/Direct Charges	4,997	4,997	4,997	2,748	4,997	4,997	4,997	4,997	4,997
Total Revenue	4,997	4,997	4,997	2,748	4,997	4,997	4,997	4,997	4,997
EXPENDITURES									
Utilities, Traffic Control	-	-	-						
Maintenance	1,353	1,353	601	601		-	950		
Tax Administration	50	50	50	50	50	50	50	50	50
Total Expenditures	1,403	1,403	651	651	50	50	1,000	50	50
OTHER SOURCES/(USES)									
Investment Income	2,800	4,000	3,195	2,396	3,527	4,833	5,073	4,274	3,882
Unrealized gains/(losses)			(4,194)	(3,774)	(13,606)	(3,393)	3,966	5,540	(3,292)
Total Other Sources/(Uses)	2,800	4,000	(999)	(1,378)	(10,079)	1,440	9,039	9,814	590
EXCESS REVENUES OVER EXPENDITURES									
	6,394	7,594	3,347	720	(5,132)	6,387	13,035	14,761	5,536
BEGINNING FUND BALANCE									
	217,690		214,342		219,474	213,087	200,052	185,291	179,754
ENDING FUND BALANCE									
	224,084		217,690		214,342	219,474	213,087	200,052	185,291

The Loomis Acres Unit No. 4 Maintenance District, was organized on May 22, 1990. Twenty parcels, located on portions of Eldon and David Avenues, also known as Silver Ranch Road are each assessed \$249.84 per year to maintain, repair and replace all curbs, gutters, streets, sidewalks, fire hydrants ,drainage facilities, and operate and maintain street lights, over a fifty year time-table.

Unused budget carries forward as restricted fund balance for use on future maintenance projects.

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

HUNTER'S CROSSING II
FUND 452

DESCRIPTION	PROPOSED BUDGET 2023-24	ADOPTED BUDGET 2022-23	PROJECTED ACTUAL 2022-23	ACTUAL as of 03/31/23	PRIOR YEARS ACTUAL 2021-22	ACTUAL 2020-21	ACTUAL 2019-20	ACTUAL 2018-19	ACTUAL 2017-18
REVENUES									
Secured Taxes/Direct Charges	3,084	3,084	3,084	1,696	3,084	3,084	3,084	3,084	3,084
Total Revenue	3,084	3,084	3,084	1,696	3,084	3,084	3,084	3,084	3,084
EXPENDITURES									
Utilities, Traffic Control	500	500	-	-	351	354	317	399	478
Maintenance	775	775	601	601	-	-	634	5,938	-
Tax Administration	31	31	31	31	31	31	31	31	31
Total Expenditures	1,306	1,306	631	631	382	385	981	6,368	509
OTHER SOURCES/(USES)									
Investment Income	1,600	2,300	1,772	1,329	1,957	2,683	2,840	2,397	2,180
Unrealized gains/(losses)	-	-	(2,320)	(2,088)	(7,510)	(1,913)	2,220	3,069	(1,849)
Total Other Sources/(Uses)	1,600	2,300	(548)	(759)	(5,553)	770	5,061	5,466	331
EXCESS REVENUES OVER EXPENDITURES									
	3,378	4,078	1,905	306	(2,851)	3,468	7,163	2,182	2,906
BEGINNING FUND BALANCE									
	115,890	-	113,985	-	116,836	113,368	106,204	104,022	101,116
ENDING FUND BALANCE									
	119,268	-	115,890	-	113,985	116,836	113,368	106,204	104,022

The Hunters Crossing II Maintenance District, was organized on October 9, 1990, as a Mello-Roos district. Fifteen parcels, located on portions of Tudor Way are each assessed \$205.60 per year to maintain, repair and replace all curbs, gutters, streets, sidewalks, fire hydrants, drainage facilities, and operate and maintain street lights, over a fifty year time-table.

Unused budget carries forward as restricted fund balance for use on future maintenance projects.

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

KING ROAD VILLAGE
FUND 453

DESCRIPTION	PROPOSED	ADOPTED	PROJECTED	ACTUAL	PRIOR YEARS				
	BUDGET 2023-24	BUDGET 2022-23	ACTUAL 2022-23	as of 03/31/23	ACTUAL 2021-22	ACTUAL 2020-21	ACTUAL 2019-20	ACTUAL 2018-19	ACTUAL 2017-18
REVENUES									
Secured Taxes/Direct Charges	7,802	7,802	7,802	4,291	7,802	7,802	7,802	7,802	7,802
Total Revenue	7,802	7,802	7,802	4,291	7,802	7,802	7,802	7,802	7,802
EXPENDITURES									
Utilities, Traffic Control	1,300	1,300	2,160	1,620	1,534	1,313	1,379	1,180	1,790
Maintenance	2,651	2,651	2,433	1,825	1,855	1,841	2,698	9,601	1,836
Tax Administration	80	80	78	78	78	78	78	78	78
Total Expenditures	4,031	4,031	4,671	3,523	3,467	3,233	4,155	10,859	3,704
OTHER SOURCES/(USES)									
Investment Income	2,800	4,000	2,988	2,241	3,311	4,536	4,754	4,004	3,641
Unrealized gains/(losses)			(3,868)	(3,481)	(12,793)	(3,189)	3,729	5,191	(3,096)
Total Other Sources/(Uses)	2,800	4,000	(880)	(1,240)	(9,482)	1,348	8,483	9,195	545
EXCESS REVENUES OVER EXPENDITURES	6,571	7,771	2,250	(472)	(5,147)	5,917	12,131	6,139	4,642
BEGINNING FUND BALANCE	195,082		192,832		197,979	192,062	179,931	173,793	169,150
ENDING FUND BALANCE	201,653		195,082		192,832	197,979	192,062	179,931	173,793

The King Road Maintenance District, was organized on November 13, 1990. Twenty-one parcels, located on Shelter Cove Road, Smokewood Court and Camphor Court are each assessed \$371.52 per year to maintain, repair and replace all curbs, gutters, streets, sidewalks, fire hydrants ,drainage facilities, and operate and maintain street lights, over a fifty year time-table.

Unused budget carries forward as restricted fund balance for use on future maintenance projects.

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

SAUNDERS AVENUE
FUND 454

DESCRIPTION	PROPOSED	ADOPTED	PROJECTED	ACTUAL	PRIOR YEARS				
	BUDGET 2023-24	BUDGET 2022-23	ACTUAL 2022-23	as of 03/31/23	ACTUAL 2021-22	ACTUAL 2020-21	ACTUAL 2019-20	ACTUAL 2018-19	ACTUAL 2017-18
REVENUES									
Secured Taxes/Direct Charges	960	960	960	528	960	960	960	960	960
Total Revenue	960	960	960	528	960	960	960	960	960
EXPENDITURES									
Utilities, Traffic Control Maintenance	-		801	601					
Tax Administration	10	10	10	10	10	10	10	10	10
Total Expenditures	10	10	810	610	10	10	10	10	10
OTHER SOURCES/(USES)									
Investment Income	500	500	444	333	488	663	658	545	488
Unrealized gains/(losses)			(557)	(502)	(1,887)	(427)	624	706	(418)
Bond Payments to General Fund		-							
Total Other Sources/(Uses)	500	500	(113)	(168)	(1,399)	236	1,282	1,250	70
EXCESS REVENUES OVER EXPENDITURES	1,450	1,450	37	(251)	(449)	1,187	2,232	2,201	1,020
BEGINNING FUND BALANCE	28,716		28,680		29,129	27,942	25,709	23,509	22,488
ENDING FUND BALANCE	30,166		28,716		28,680	29,129	27,942	25,709	23,509

The Saunders Avenue Improvement and Maintenance Districts were organized on January 22, 1991, under the Improvement Act of 1911, to construct and maintain 1,200 linear feet of roadway. The sixteen parcels located on Saunders Avenue were each assessed \$3,701.44. The owners of five of the assessed parcels chose to pay the assessment in full, with the remaining thirteen authorizing the Improvement District to issue bonds representing the unpaid balance to the Town. The bonds were issued at 9% interest per annum, collected semi-annually along with ad valorem real property taxes by Placer County. As of June 30, 2014, all the bonds have been paid off.

The sixteen parcel owners are additionally assessed \$60.00 per year to maintain, repair and replace the street and drainage facilities over a fifty year time-table. Unused budget carries forward as restricted fund balance for use on future maintenance projects.

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

RACHEL ESTATES
FUND 455

DESCRIPTION	PROPOSED BUDGET 2023-24	ADOPTED BUDGET 2022-23	PROJECTED ACTUAL 2022-23	ACTUAL as of 03/31/23	PRIOR YEARS ACTUAL 2021-22	ACTUAL 2020-21	ACTUAL 2019-20	ACTUAL 2018-19	ACTUAL 2017-18
REVENUES									
Secured Taxes/Direct Charges	13,684	12,182	13,033	7,168	12,412	11,990	11,990	11,529	11,172
Total Revenue	13,684	12,182	13,033	7,168	12,412	11,990	11,990	11,529	11,172
EXPENDITURES									
Utilities, Traffic Control Maintenance	3,846	3,846	1,304	978	572	568	571	518	563
Tax Administration	137	122	130	130	124	120	120	115	112
Total Expenditures	3,983	3,968	1,434	1,108	696	687	691	634	675
OTHER SOURCES/(USES)									
Investment Income	5,000	6,500	5,289	3,967	5,787	7,853	7,800	6,459	5,797
Unrealized gains/(losses)			(7,146)	(6,431)	(22,394)	(5,056)	6,209	8,370	(4,958)
Total Other Sources/(Uses)	5,000	6,500	(1,857)	(2,464)	(16,608)	2,797	14,009	14,828	840
EXCESS REVENUES OVER EXPENDITURES	14,702	14,714	9,742	3,595	(4,891)	14,100	25,308	25,723	11,336
BEGINNING FUND BALANCE	348,966		339,225		344,116	330,016	304,708	278,985	267,648
ENDING FUND BALANCE	363,668		348,966		339,225	344,116	330,016	304,708	278,985

The Rachel Estates Maintenance District, was organized on January 28, 1992, under the Benefit Assessment Act of 1982. Twenty-three parcels, located on Rachel Lane and Rachel Court are each assessed \$566.64 per year to maintain, repair and replace all curbs, gutters, streets, sidewalks, fire hydrants ,drainage facilities, and operate and maintain street lights, over a fifty year time-table.

Unused budget carries forward as restricted fund balance for use on future maintenance projects.

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

SHERWOOD ESTATES
FUND 457

DESCRIPTION	PROPOSED	ADOPTED	PROJECTED	ACTUAL	PRIOR YEARS				
	BUDGET 2023-24	BUDGET 2022-23	ACTUAL 2022-23	as of 03/31/23	ACTUAL 2021-22	ACTUAL 2020-21	ACTUAL 2019-20	ACTUAL 2018-19	ACTUAL 2017-18
REVENUES									
Secured Taxes/Direct Charges	8,229	7,464	7,837	4,310	7,464	7,346	7,346	7,064	6,844
Total Revenue	8,229	7,464	7,837	4,310	7,464	7,346	7,346	7,064	6,844
EXPENDITURES									
Utilities, Traffic Control Maintenance	2,447	2,447		601		-	1,056	9,897	
Tax Administration	82	75	78	78	75	73	73	71	68
Total Expenditures	2,529	2,522	78	679	75	73	1,129	9,967	68
OTHER SOURCES/(USES)									
Investment Income	2,000	3,000	2,384	1,788	2,578	3,447	3,614	2,975	2,628
Unrealized gains/(losses)			(3,288)	(2,959)	(10,052)	(2,454)	2,904	3,853	(2,271)
Total Other Sources/(Uses)	2,000	3,000	(904)	(1,171)	(7,474)	993	6,517	6,827	357
EXCESS REVENUES OVER EXPENDITURES	7,700	7,942	6,855	2,460	(85)	8,266	12,734	3,923	7,133
BEGINNING FUND BALANCE	159,538		152,683		152,768	144,502	131,768	127,844	120,711
ENDING FUND BALANCE	167,238		159,538		152,683	152,768	144,502	131,768	127,844

The Sherwood Estates Maintenance District, was organized on August 12, 1997. Twenty-one parcels, located on Sherwood Court are each assessed \$373.20 per year to maintain, repair and replace all curbs, gutters, streets, sidewalks, fire hydrants, drainage facilities, and operate and maintain street lights, over a fifty year time-table.

Unused budget carries forward as restricted fund balance for use on future maintenance projects.

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

HERITAGE PARK ESTATES #1
FUND 458

DESCRIPTION	PROPOSED BUDGET 2023-24	ADOPTED BUDGET 2022-23	PROJECTED ACTUAL 2022-23	ACTUAL as of 03/31/23	PRIOR YEARS ACTUAL 2021-22	ACTUAL 2020-21	ACTUAL 2019-20	ACTUAL 2018-19	ACTUAL 2017-18
REVENUES									
Secured Taxes/Direct Charges	21,313	19,332	20,298	11,164	19,332	19,027	19,027	18,295	17,728
Total Revenue	21,313	19,332	20,298	11,164	19,332	19,027	19,027	18,295	17,728
EXPENDITURES									
Utilities, Traffic Control Maintenance	6,258	6,258	-	601		-	1,267	11,876	
Tax Administration	213	193	203	203	193	190	190	183	177
Total Expenditures	6,471	6,451	203	804	193	190	1,457	12,059	177
OTHER SOURCES/(USES)									
Investment Income	5,000	7,300	5,728	4,296	6,174	8,222	8,288	6,746	5,914
Unrealized gains/(losses)			(8,021)	(7,219)	(24,083)	(5,501)	6,730	8,736	(5,138)
Total Other Sources/(Uses)	5,000	7,300	(2,293)	(2,923)	(17,909)	2,721	15,018	15,482	776
EXCESS REVENUES OVER EXPENDITURES									
	19,842	20,181	17,802	7,437	1,230	21,558	32,588	21,718	18,326
BEGINNING FUND BALANCE									
	384,131		366,329		365,100	343,542	310,954	289,237	270,910
ENDING FUND BALANCE									
	403,973		384,131		366,329	365,100	343,542	310,954	289,237

Heritage Park Estates #1 was organized on March 14, 2000. Twenty-eight parcels, located on Becky Way and Pauline Circle are each assessed \$724.94 per year to maintain, repair and replace all curbs, gutters, streets, sidewalks, fire hydrants, drainage facilities, and operate and maintain street lights, over a fifty year time-table.

Unused budget carries forward as restricted fund balance for use on future maintenance projects.

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

HUNTER OAKS
FUND 459

DESCRIPTION	PROPOSED	ADOPTED	PROJECTED	ACTUAL	PRIOR YEARS				
	BUDGET	BUDGET	ACTUAL	as of	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
	2023-24	2022-23	2022-23	03/31/23	2021-22	2020-21	2019-20	2018-19	2017-18
REVENUES									
Secured Taxes/Direct Charges	27,232	24,700	25,936	14,265	24,700	24,311	24,311	23,376	22,651
Total Revenue	27,232	24,700	25,936	14,265	24,700	24,311	24,311	23,376	22,651
EXPENDITURES									
Utilities, Traffic Control	8,000	8,000	4,901	3,676	4,197	5,493	5,073	4,385	6,850
Maintenance	7,575	7,575	23,725	17,794	4,342	4,465	7,355	24,255	4,297
Tax Administration	272	247	259	259	247	243	243	234	227
Total Expenditures	15,847	15,822	28,886	21,729	8,786	10,201	12,671	28,873	11,373
OTHER SOURCES/(USES)									
Investment Income	4,000	5,700	4,438	3,329	4,780	6,363	6,678	5,505	4,848
Unrealized gains/(losses)			(6,183)	(5,564)	(18,801)	(4,598)	5,428	7,150	(4,230)
Total Other Sources/(Uses)	4,000	5,700	(1,744)	(2,236)	(14,021)	1,765	12,107	12,656	618
EXCESS REVENUES OVER EXPENDITURES									
	15,385	14,578	(4,695)	(9,700)	1,893	15,876	23,747	7,158	11,896
BEGINNING FUND BALANCE									
	281,227		285,922		284,028	268,153	244,406	237,247	225,351
-									
ENDING FUND BALANCE									
	296,612		281,227		285,922	284,028	268,153	244,406	237,247

Hunter Oaks was organized on January 14, 2003. Thirty-seven parcels, located on Hunter Oaks Lane, Sagehen Court, Grouse Court and Mallard Court are each assessed \$700.96 per year to maintain, repair and replace all curbs, gutters, streets, sidewalks, fire hydrants, drainage facilities, and operate and maintain street lights, over a fifty year time-table.

Unused budget carries forward as restricted fund balance for use on future maintenance projects.

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

Sierra de Montserrat
FUND 460

DESCRIPTION	PROPOSED	ADOPTED	PROJECTED	ACTUAL	PRIOR YEARS				
	BUDGET 2023-24	BUDGET 2022-23	ACTUAL 2022-23	as of 03/31/23	ACTUAL 2021-22	ACTUAL 2020-21	ACTUAL 2019-20	ACTUAL 2018-19	ACTUAL 2017-18
REVENUES									
Secured Taxes/Direct Charges	48,685	44,160	46,367	25,502	44,159	43,464	43,464	41,792	40,496
Total Revenue	48,685	44,160	46,367	25,502	44,159	43,464	43,464	41,792	40,496
EXPENDITURES									
Utilities, Traffic Control	2,000	2,000	1,294	971	1,190	1,409	1,393	1,641	1,805
Maintenance	15,554	15,554		2,186					
Tax Administration	487	442	464	464	442	435	435	418	405
Total Expenditures	18,041	17,996	1,758	3,621	1,632	1,844	1,827	2,059	2,210
OTHER SOURCES/(USES)									
Investment Income	8,000	9,500	8,350	6,263	8,791	11,364	10,657	8,254	6,866
Unrealized gains/(losses)			(12,328)	(11,095)	(34,664)	(6,885)	9,088	10,677	(6,192)
Total Other Sources/(Uses)	8,000	9,500	(3,977)	(4,832)	(25,874)	4,479	19,745	18,931	674
EXCESS REVENUES OVER EXPENDITURES	38,644	35,664	40,631	17,049	16,653	46,100	61,382	58,664	38,961
BEGINNING FUND BALANCE	572,004		531,373		514,720	468,620	407,238	348,574	309,613
ENDING FUND BALANCE	610,649		572,004		531,373	514,720	468,620	407,238	348,574

Sierra de Montserrat was organized in 2009. Fifty-nine parcels, located on Rutherford Canyon Road, Sable Ridge Court, Monsterrat Lane and Blackhawk Court are each assessed \$785.88 per year to maintain, repair and replace all curbs, gutters, streets, sidewalks, fire hydrants, drainage facilities, and operate and maintain street lights, over a fifty year time-table.

Unused budget carries forward as restricted fund balance for use on future maintenance projects.

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

TAYLOR ROAD MIXED USE MAINTENANCE DISTRICT 16
FUND 461

DESCRIPTION	PROPOSED	ADOPTED	PROJECTED	ACTUAL	PRIOR YEARS				
	BUDGET 2023-24	BUDGET 2022-23	ACTUAL 2022-23	as of 03/31/23	ACTUAL 2021-22	ACTUAL 2020-21	ACTUAL 2019-20	ACTUAL 2018-19	ACTUAL 2017-18
REVENUES									
Secured Taxes/Direct Charges	34,579	31,363	32,932	18,113	31,363	30,869			
Total Revenue	34,579	31,363	32,932	18,113	31,363	30,869	-	-	-
EXPENDITURES									
Utilities, Traffic Control Maintenance				392					
Tax Administration	346	314	329	329	314	309			
Total Expenditures	346	314	329	722	314	309	-	-	-
OTHER SOURCES/(USES)									
Investment Income	300	300	969	727	642	196			
Unrealized gains/(losses)			(2,558)	(2,302)	(3,431)	357			
Total Other Sources/(Uses)	300	300	(1,589)	(1,576)	(2,788)	553	-	-	-
EXCESS REVENUES OVER EXPENDITURES	34,533	31,349	31,013	15,815	28,261	31,114	-	-	-
BEGINNING FUND BALANCE	90,388		59,375		31,114	-	-	-	-
ENDING FUND BALANCE	124,921		90,388		59,375	31,114	-	-	-

Taylor Road Mixed Use Maintenance District No. 16 was organized in 2019. Twenty-eight parcels, located on Village Place, Stone Field Way and Water Well Place are each assessed \$1176.14 per year to maintain, repair and replace all curbs, gutters, streets, sidewalks, fire hydrants, drainage facilities, and operate and maintain street lights, over a fifty year time-table.

Unused budget carries forward as restricted fund balance for use on future maintenance projects.



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Appendix A

Authorized Staffing

**TOWN OF LOOMIS
 AUTHORIZED STAFFING LEVEL/MONTHLY PAY RANGES
 FOR THE YEAR ENDING JUNE 30, 2024**

POSITION	RANGE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	23/24		22/23		21/22		20/21	
							Positions		Positions		Positions		Positions	
							Authorized	Funded	Authorized	Funded	Authorized	Funded	Authorized	Funded

Elected Positions

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

Exempt Personnel

Town Manager	N/A	-	-	-	-	16,426	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Town Clerk/ Admin. Services Officer	36	6,558	6,886	7,231	7,592	7,972	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Engineer	57	10,896	11,441	12,013	12,613	13,244	1.00	1.00	1.00	1.00	1.00	1.00	-	-
PW Director	38	6,852	7,195	7,554	7,932	8,329	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Finance Director	50	9,250	9,713	10,198	10,708	11,244	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Community Engagement Librarian	33	5,729	6,016	6,316	6,632	6,964	-	-	1.00	1.00	1.00	1.00	1.00	1.00
Library Director	39	7,024	7,375	7,744	8,131	8,537	1.00	1.00						
Planning Director	51	9,478	9,952	10,449	10,972	11,520	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

Non Exempt Personnel

Associate Planner	30	5,729	6,016	6,316	6,632	6,964	-	-	1.00	-	1.00	-	1.00	-
Planning Assistant	22	4,637	4,869	5,113	5,368	5,637	1.00	1.00	1.00	-	1.00	-	1.00	-
Building Inspector	45	8,130	8,536	8,963	9,411	9,882	-	-	-	-	1.00	1.00		
Administrative Clerk	16	4,007	4,207	4,418	4,639	4,871	1.00	1.00						
Administrative Analyst	27	5,240	5,502	5,777	6,066	6,369	-	-	1.00	1.00	1.00	1.00	1.00	1.00
Librarian	13	3,726	3,912	4,107	4,313	4,529	1.00	1.00						
Library Assistants (FT)	12	3,633	3,814	4,005	4,205	4,416	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00
Library Assistants (PT)	7	3,052	3,205	3,365	3,534	3,710	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Operations Manager	30	5,729	6,016	6,316	6,632	6,964	-	-	1.00	-	1.00	-	1.00	-
Lead Worker	24	4,882	5,126	5,382	5,652	5,934	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
Maintenance Worker	18	4,201	4,411	4,631	4,863	5,106	3.00	3.00	3.00	2.00	3.00	2.00	3.00	3.00

Contract Positions

Building Official	**	-	-	-	-	-	0.80	0.80	0.80	0.80	0.25	0.25	0.25	0.25
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Total Personnel

23.80	23.80	25.80	21.80	26.25	22.25	24.25	20.25
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Appendix B

Gann Limit Calculations