



LOOMIS FIRE PROTECTION DISTRICT
FIRE SUPPRESSION AND PROTECTION SPECIAL TAX

TAX REPORT

FISCAL YEAR 2016-17

JUNE 2016

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LOGGING THE PROTECTION DISK
FOR SECURITY AND CONTROL PURPOSES

ACKNOWLEDGE

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MANUFACTURER

LOOMIS FIRE PROTECTION DISTRICT

BOARD OF DIRECTORS

Russ Kelley, President
Chris Gibson, Vice President
Daniel Gibson, Board Member
Thomas Millward, Board Member
William Tudsbury, Board Member

LOOMIS FIRE CHIEF

Eric Walder, Fire Chief

SECRETARY OF THE BOARD

Barbara Leak

ENGINEER OF WORK

SCI Consulting Group

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INTRODUCTION

On June 3, 1997, registered voters in the town of Loomis and some unincorporated areas that make up the Loomis Fire Protection District ("LFPD") voted to approve a special tax. After 67 years of providing fire protection and emergency medical services, the once all volunteer fire department was unable to keep up with the growth in the area and thus needed additional funding. The purpose of this tax is to ensure that Loomis continues to receive fire protection and emergency medical services. In addition, LFPD receives some minimal property tax revenues.

The Special Tax was collected for the first time in fiscal year 1997-98. This Report summarizes the purpose of the Special Tax, the fiscal year 2016-17 Special Tax, method of apportionment, and other related data as required by Government Code Section 50075.1 et seq.

In future years, the Special Tax will continue to be collected and its revenue will continue to be used to provide local fire suppression, protection and emergency response services in the Loomis area, as approved by its voters in June 3, 1997.

RATE AND SPECIAL TAX METHOD OF APPORTIONMENT

The passage of the Special Tax by the voters on June 3, 1997 authorized the District to levy the Special Tax at a rate of \$63.46 per tax unit or Single Family Residence for fiscal year 1996-97. In order to help ensure that the revenues from the special tax grow in line with the inflation-adjusted cost of providing local fire protection and medical emergency response services, the tax rate may be increased in future years by an annual amount determined by the Consumer Price Index. The Board of Directors has determined that the tax rate for fiscal year 2015-16 shall be increased by the total CPI change of 2.70%, according to the Consumer Price Index ("CPI") for All Urban Consumers – San Francisco Bay Area from April 2015 to April 2016, as determined by the United States Bureau of Labor Statistics.

Therefore, the rates shown for fiscal year 2016-17 are shown in the following Figure.

FIGURE 1 –SPECIAL TAX RATE

| Use of Property | 2012-13 Rate | 2013-14 Rate | 2014-15 Rate | 2015-16 Rate | 2016-17 Rate | Unit |
|-----------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|--|
| Single-Family | \$91.48 | \$93.65 | \$96.27 | \$98.61 | \$101.28 | per parcel |
| Multi-family Residential | \$44.73 | \$45.79 | \$47.07 | \$48.22 | \$49.52 | SFR rate + MFR for each additional unit |
| Apartment Building | \$91.48 | \$93.65 | \$96.27 | \$98.61 | \$101.28 | per parcel |
| Apartment Units | \$44.73 | \$45.79 | \$47.07 | \$48.22 | \$49.52 | per unit |
| Mobile Homes on a Separate Parcel | \$91.48 | \$93.65 | \$96.27 | \$98.61 | \$101.28 | per parcel |
| Mobile Home Park | \$91.48 | \$93.65 | \$96.27 | \$98.61 | \$101.28 | per parcel |
| Mobile Home Units | \$4.35 | \$4.45 | \$4.58 | \$4.69 | \$4.81 | per unit |
| Commercial/ Industrial | \$91.48 | \$93.65 | \$96.27 | \$98.61 | \$101.28 | per parcel |
| Agricultural / Vacant | \$91.48 | \$93.65 | \$96.27 | \$98.61 | \$101.28 | per parcel |
| All other uses | \$91.48 | \$93.65 | \$96.27 | \$98.61 | \$101.28 | per parcel |

EXPENDITURES FOR FISCAL YEAR 2015-16

FIGURE 2 – EXPENDITURES FOR FISCAL YEAR 2015-16**Expenditures for Fiscal Year 2015-16**

| | |
|------------------------------------|------------|
| Revenue | |
| Parcel Tax | \$409,904 |
| Expenses | |
| Staffing Costs | \$409,904 |
| Administrative Costs | \$0 |
| Operations, Maintenance & Supplies | \$0 |
| Ending Balance | \$0 |

SPECIAL TAX FISCAL YEAR 2016-17

Revenue from fiscal year 2016-17 property tax bill collections will be used to fund operating expenses in order to provide local fire protection and emergency medical services in the District.

The Figure below displays the preliminary budget for the Loomis Fire Protection District for fiscal year 2016-17:

FIGURE 3 – PRELIMINARY BUDGET FOR FISCAL YEAR 2016-17

| | |
|-----------------------------|-------------|
| Revenues | |
| Special Parcel Tax | \$421,120 |
| Revenue from Other Sources | \$1,491,622 |
| | \$1,912,741 |
| Contingency & Reserves Fund | \$252,265 |
| Expenses | \$1,660,477 |
| Ending Balance | \$0 |

NOTE: Revenue from Other Sources include a fraction of ad valorem property taxes, fire protection and emergency response services assessment, mitigation fees, and other miscellaneous sources.

SUMMARY OF SPECIAL TAX REVENUES BY YEAR

The Special Tax revenue for fiscal year 2016-17, as well as the amounts for previous fiscal years, are summarized in Figure 3.

FIGURE 4 – SUMMARY OF SPECIAL TAX REVENUES

| Fiscal Year | Tax Units | Tax Amount per Tax Unit | Total Tax | Annual Change | |
|-------------|-----------|-------------------------|-----------|---------------|------------|
| | | | | Tax Units | Tax Amount |
| 2010-11 | 3,900 | \$87.15 | \$371,914 | 6 | \$9,442 |
| 2011-12 | 3,910 | \$89.61 | \$379,811 | 10 | \$7,897 |
| 2012-13 | 3,881 | \$91.48 | \$380,201 | (29) | \$390 |
| 2013-14 | 4,058 | \$93.65 | \$386,521 | 177 | \$6,320 |
| 2014-15 | 4,158 | \$96.27 | \$404,719 | 100 | \$18,198 |
| 2015-16 | 4,161 | \$98.61 | \$409,145 | 3 | \$4,426 |
| 2016-17 | 4,161 | \$101.28 | \$421,120 | 0 | \$11,975 |

ADMINISTRATION OF SPECIAL TAXES

GENERAL ADMINISTRATIVE REQUIREMENTS

The Special Tax levies are calculated for all parcels on the new fiscal year's assessor roll. This roll includes all parcels that are in existence prior to January 1 of the previous fiscal year. After the Special Tax levies have been computed, the levy data must be filed with the County Auditor prior to August 10 of each year for inclusion on property tax bills.

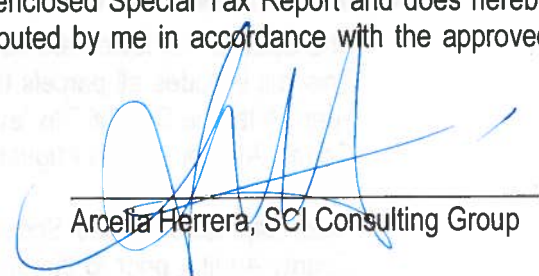
After submission of the Special Tax levies, the final levies should be confirmed with the County Auditor prior to the preparation of tax bills, which typically occurs in October. The Special Tax is collected in two equal installments on the tax bills that are due on December 10 and April 10.

USE OF PROCEEDS

All proceeds of the Special Tax levied and imposed shall be accounted for and paid into a special account designated for use of operations and maintenance of the District, pursuant to Government Code Section 50075.1(b) and (c).

CERTIFICATES

The undersigned respectfully submits the enclosed Special Tax Report and does hereby certify that this Tax Report has been computed by me in accordance with the approved Special Tax methodology.



Arceña Herrera, SCI Consulting Group

I, the County Auditor of the County of Placer, California, hereby certify that the Tax Roll and tax levies for the Loomis Fire Protection District, Special Tax for fiscal year 2016-17 were filed with me on _____.

County Auditor, County of Placer

EXHIBIT A – SPECIAL TAX ROLL, FISCAL YEAR 2016-17

Reference is hereby made to the Assessment Roll in and for the assessment proceedings is on file in the office of the Fire Chief of the Loomis Fire Protection District, as the Assessment Roll is too voluminous.

