



# OPERATING BUDGET

FISCAL YEARS  
**2025/26 AND 2026/27**





## Vision Statement

To become a City that provides  
its citizens with exceptional quality of life  
while maintaining  
its small-town sense of community



City Council



JILL GAYALDO  
Mayor



DAVID BASS  
Vice-Mayor



KEN BROADWAY  
Councilmember



BILL HALLDIN  
Councilmember



GREG JANDA  
Councilmember

## City Officials

### **COUNCIL-APPOINTED REPRESENTATIVES**

Aly Zimmermann, *City Manager*  
Matthew McOmber, *City Attorney*  
Avinta Singh, *City Clerk*  
Daniel Choe, *City Treasurer*

### **DEPARTMENT DIRECTORS**

Andrew Keys, *Assistant City Manager*  
Tameka Usher, *Administrative Services Director*  
David Mohlenbrok, *Community Development Director*  
Reginald Williams, *Fire Chief*  
Veronica Tracy, *Parks & Recreation Director*  
Rustin Banks, *Police Chief*  
Justin Nartker, *Public Works Director*

Prepared by  
**ADMINISTRATIVE SERVICES DEPARTMENT**  
**FINANCE DIVISION**

Daniel Choe, *Administrative Services Deputy Director/City Treasurer*  
Zonousia Lee, *Budget Officer*  
Megan Bressem, *Management Analyst*  
Diane Ahn, *Accounting Officer*  
Angela Doyle, *Senior Accountant*  
Taryn Purpura, *Accountant II*

*In conjunction with Department Staff*

3970 ROCKLIN ROAD  
ROCKLIN, CA 95677



## Table of Contents

<b>BUDGET MESSAGE .....</b>	<b>6</b>
<b>INTRODUCTION .....</b>	<b>11</b>
Rocklin at a Glance .....	12
About Rocklin .....	14
Organizational Chart .....	17
Reader's Guide to the Budget .....	18
<b>BUDGET OVERVIEW .....</b>	<b>19</b>
Budget Overview .....	20
General Fund Long-Term Forecast .....	26
Other Funds Long-Term Forecast .....	28
Operating Budget Awards .....	30
Basis of Budgeting .....	32
Key Management Practices .....	32
Budget Process .....	37
Two-Year Strategic Plan .....	39
<b>BUDGET SCHEDULES .....</b>	<b>40</b>
Schedule 1A: Appropriations by Departments .....	41
Schedule 1B: Appropriations by Category and Department .....	42
Schedule 2: Sources, Uses, and Changes in Fund Balance .....	43
Schedule 3: Revenues by Category for General Fund .....	47
Schedule 4: Revenues by Fund and Object .....	50
Schedule 5: Appropriations by Major Funds .....	58
Schedule 6: Capital Projects/Equipment by Fund .....	66
Schedule 7: Fleet Replacement by Unit and Fund .....	67
Schedule 8: General Fund Reserve .....	68
Schedule 9A: GANN Appropriations Limit (City-wide) .....	69
Schedule 9B: GANN Appropriations Limit (Special Districts) .....	70

Schedule 10A: Staffing (in Full-Time Equivalent) by Department.....	71
Schedule 10B: Staffing (in Full-Time Equivalent) by Fund and Department.....	72
<b>DEPARTMENTS .....</b>	<b>73</b>
City Council .....	75
City Manager .....	76
City Attorney .....	80
City Clerk .....	82
Administrative Services.....	84
Community Development.....	90
Fire .....	98
Parks & Recreation.....	104
Police.....	110
Public Works .....	116
Non-Departmental.....	122
<b>DEBT SERVICE .....</b>	<b>125</b>
Debt Service .....	126
<b>DEFINITIONS .....</b>	<b>128</b>
Governmental Funds.....	129
Internal Services Funds .....	133
Fiduciary Fund.....	133
Definitions.....	134
<b>APPENDICES.....</b>	<b>140</b>
Appendix A: Fund Analysis.....	141
Appendix B: Salary Schedule.....	145
Appendix C: Resolution.....	149



## BUDGET MESSAGE

July 1, 2025

Mayor, City Council Members, and Rocklin Community,

On behalf of Team Rocklin, I am pleased to present the City of Rocklin's Biennial Budget for Fiscal Years (FY) 2025/26 and 2026/27. This document marks a significant milestone in our financial planning, as it represents the first time the City has embarked on a two-year budget cycle - a forward looking approach that supports more strategic decision-making, strengthens continuity across service delivery, and better aligns with Rocklin's long-term priorities.

This budget reflects a steady approach to maintaining service levels and investing in our community infrastructure. The total budget for FY 2025/26 is \$111.8 million, including \$104.1 million for operations and \$7.7 million for capital expenditures. The FY 2026/27 total budget is \$137.5 million, including \$107.4 million for operations and \$30.1 million for capital expenditures.

Guided by the City Council's 2025 - 2027 Strategic Plan, the budget outlines core priorities including fiscal sustainability, public safety, infrastructure investment, economic vitality, and community enrichment. These priorities form the foundation of the City's policies, programs, and investments over the next two years.

Developed through a collaborative process across all departments, the budget ensures that limited resources are thoughtfully aligned with community needs. It supports essential services - such as police, fire, public works, recreation, community development, and administration - while maintaining a fiscally responsible framework.

### **Current Fiscal Year 2024/25**

The approved budget for FY 2024/25, totaled \$115.3 million across all funds, with \$105.4 million allocated for operations and \$9.9 million for capital expenditures. The budget supported 272.5 full-time equivalent (FTE) positions.

City staff continue to deliver exceptional service to the Rocklin community, advancing key initiatives while maintaining day-to-day excellence. This year, we've also made significant progress on several important projects and strategic investments, including:

- Adopted the City's first IT Strategic Plan.
- Completed construction of the Blue Oaks Blvd signalized pedestrian crossing.
- Established the Arts Commission and adopted a strategic visioning document.
- Implemented a comprehensive update to the Purchasing Code.
- Established an IRS Section 115 Trust to help manage future CalPERS obligations.
- Continued implementation of master plan projects at the Sunset Whitney Recreation Area.
- Upgraded the fire station alerting system at all three City Fire stations.
- Initiated the development of an Inclusionary Housing Ordinance and In Lieu Fee Study.
- Transitioned to NeoGov for a more modern, efficient recruitment and hiring process.

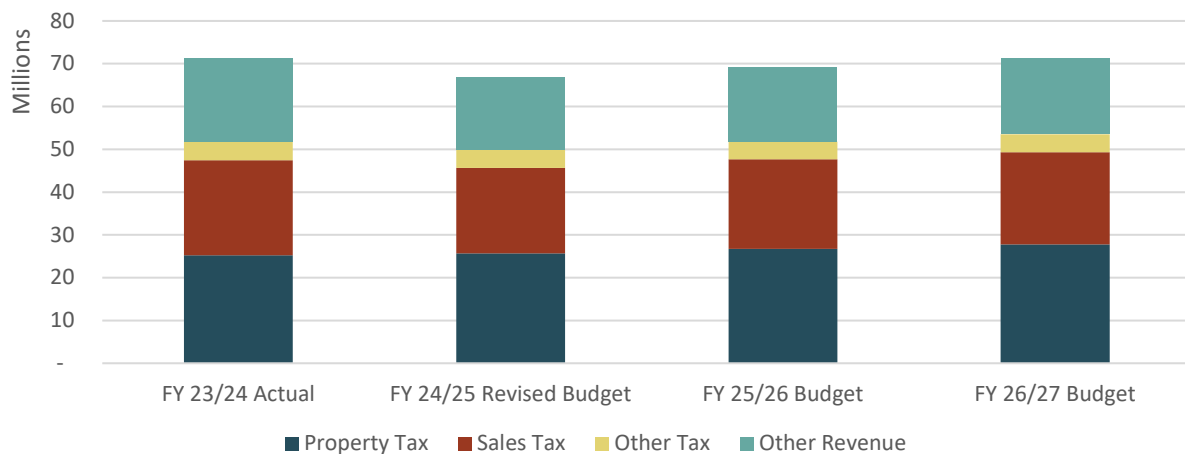


## **Fiscal Years 2025/26 and 2026/27**

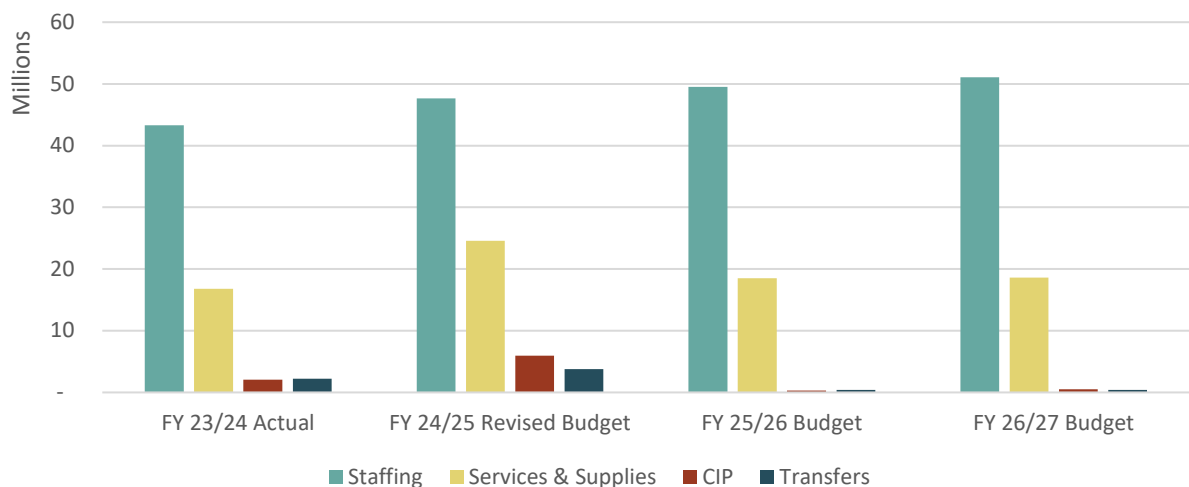
General Fund revenue projections for FY 2025/26 are \$69.3 million, with expenditures budgeted at \$68.7 million, including \$68.4 million for operations and \$328,000 for capital investments. The budget includes a \$200,000 use of reserves and \$668,100 in contributions to reserves.

For FY 2026/27, General Fund revenues are projected at \$71.1 million for operations, with expenditures budgeted at \$70.6 million, including \$70.1 million for operations and \$520,000 for capital investments. The budget includes \$517,600 in contributions to reserves.

### **General Fund Revenues**



### **General Fund Expenditures**



Of the numerous projects the City will undertake during this biennium, notable initiatives include:

- Completing the Zoning Code Update;
- Completing the Construction Documents for Fire Station 22;
- Completion and initial implementation of the Northwest Rocklin Community Parks Master Plan;
- Continuation of the Sunset Whitney Recreation Area (SWRA) Master Plan projects;
- Development of the former Big Gun Site into a retail destination;
- Implementation of comprehensive workforce development and succession planning programs;
- Monument Springs Drive Roadway and Bridge Improvements;
- Stormwater Pipe Replacement Program;
- Updating self-contained breathing apparatus units, improving firefighter safety; and
- Updating the existing legacy radio system with modern equipment to ensure quality communications between the Dispatch Center and the Rocklin Police and Fire Departments.

While the City's financial position remains stable, we are entering this biennial cycle with a cautious outlook. Rising costs and continued inflationary pressures will challenge our ability to maintain balanced budgets in the future. Additionally, the City's limited remaining commercial land is increasingly sought by non-revenue-generating uses, which places further strain on our ability to grow sales tax revenues. As traditional retail and sales tax models shift, it is critical that we plan carefully to preserve space for revenue-producing activities essential to Rocklin's financial sustainability.

This biennial budget adopts a conservative and measured approach, prioritizing the protection of core services, particularly in public safety, infrastructure, and quality-of-life programming. It also ensures that reserves are preserved for economic uncertainty and unexpected events. Importantly, this budget reflects our strong commitment to maintaining service levels and protecting City jobs. By carefully aligning resources and controlling expenditures, we are taking proactive steps to both maintain the services our community relies on every day, and prevent reductions. Our focus remains on long-term fiscal responsibility while sustaining the workforce and programs that support Rocklin's high quality of life.

This budget reflects the collective efforts of Team Rocklin, and I want to express sincere appreciation to all who contributed to its development. Special thanks to our Finance Division for their leadership, precision, and professionalism throughout the process. I also want to recognize staff across all departments for their thoughtful input and dedication to aligning resources with the priorities of the Rocklin community.



Finally, I want to thank the City Council for your ongoing leadership and strategic direction. Your dedication to fiscal stewardship and community well-being continues to guide Rocklin's progress and ensures that our City remains a place where people live, work, and thrive.

It is an honor to serve as your City Manager. I look forward to what we will accomplish together in the years ahead.

Respectfully submitted,

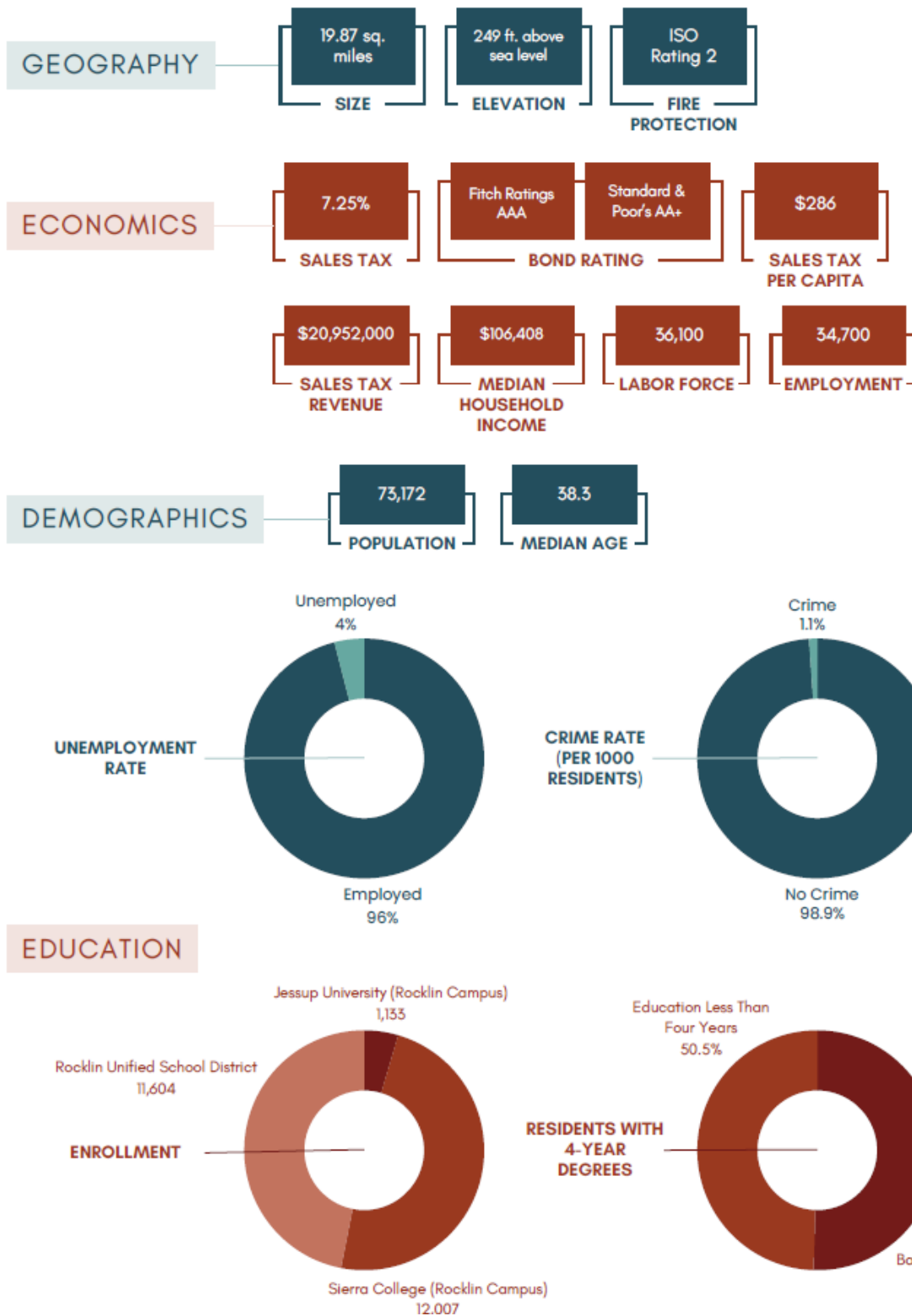


Aly Zimmermann  
City Manager

# INTRODUCTION



## Rocklin at a Glance



## TOP 10 EMPLOYERS

1. **Sierra Joint Community College District**
2. **Rocklin Unified School District**
3. **S.E. Scher Corporation**
4. **Oracle Corporation**
5. **American Healthcare Administrative Services, Inc.**
6. **United Natural Foods West, Inc.**
7. **Pacific Secured Equities, Inc.**
8. **City of Rocklin**
9. **Bi Warehousing, Inc.**
10. **SMA Solar Technology America LLC**

## TOP 10 PROPERTY TAXPAYERS

1. **PF Portfolio I LP**
2. **Meridian Apartments LP**
3. **Rhino Holdings Blue Oaks LLC**
4. **Rocklin Sierra Apartments II LLC**
5. **TCG Rocklin Campus LLC**
6. **Garnet Creek LLC**
7. **WC Properties (Edens) LLC**
8. **101 Gold Rocklin LLC**
9. **Stanford Terraces Inc**
10. **Winsted Apartments LP**

## TOP 25 SALES TAX GENERATORS:

- AI Appliance
- Arco AM PM
- Audi Rocklin
- Bass Pro Shops Outdoor World
- Boot Barn
- Dawson Oil
- Genesis Of Rocklin
- Hobby Lobby
- Home Goods
- Jaguar Rocklin Land Rover Rocklin
- Mercedes Benz Of Rocklin
- Porsche Rocklin
- Pottery World
- RC Willey Home Furnishings
- Rocklin AM PM
- Roseville Motorsports
- Safeway
- Safeway Fuel
- Sportsman's Warehouse
- Target
- Tesla
- TJ Maxx
- Tri Pacific Supply
- VW Credit Leasing
- Walmart

Note: This list is provided in alphabetical order and is not indicative of the amount of sales taxes produced

Sources: California Department of Finance, City of Rocklin Finance Department, Greater Sacramento Economic Council (GSEC), HdL Companies, HdL Coren and Cone, Jessup University, Rocklin Fire Department Annual Report 2024, Rocklin Police Department Annual Report 2024, Rocklin Unified School District, Sierra College, State of California Employment Development Department, United States Census Bureau.

# City of Rocklin

## About Rocklin

Located in south Placer County at the intersection of Interstate 80 and State Highway 65, Rocklin is characterized by rolling hill terrain with 360-degree panoramic views of the Sierra Nevada mountains to the northeast and to the Sutter-Butte mountain range in the west.

Rocklin is a preferred location to live, work, visit, and grow business because of its convenient location, excellent schools and universities, abundant recreational opportunities, and the highest commitment to public safety.

Rocklin is located in proximity to many tourist locations and recreational amenities; it is within 20 minutes of Folsom Lake, 30 minutes of downtown Sacramento, and less than two hours from Lake Tahoe, the Pacific Ocean, and the Bay Area.



Rocklin has been one of the fastest-growing cities in California. From 2000 to 2025, the City's population increased by 101.4%, reaching approximately 73,172 residents, according to the California Department of Finance. In 2021, Money Magazine ranked Rocklin among the top 50 Best Places to Live in America—one of only two California cities to make the list. More recently, in 2024, SafeWise ranked Rocklin among the top 10 safest cities in California, based on FBI crime statistics and demographic data.

The City's greatest asset is its people—residents whose input and engagement help define Rocklin's unique sense of community. When residents, businesses, and community leaders work together, we strengthen the foundation for a thriving and resilient city. As Rocklin approaches the next chapter in its development, we remain committed to preserving its character while embracing new opportunities for long-term sustainability.

## GOVERNANCE

The City operates under a Council-Manager form of government, which vests authority in an elected City Council. The City Council is the City's legislative and policy-making body and appoints the City Manager who is responsible for the overall administration of the City. In addition to the appointment of the City Manager, the City Council also appoints the City Attorney; City Clerk; City Treasurer; and members of the Architectural Review Committee, Arts Commission, Board of Appeals, Community Recognition Commission, Investment Advisory Committee, Parks & Recreation Commission, and Planning Commission.

The City-wide organizational chart displays the relationships between organizational units of the City government. Day-to-day operations are handled by the City departments, and departments are run by department directors who report to the City Manager. This organizational structure ensures the City Manager can keep the City Council apprised of operational issues of importance and of City-wide concern.



## HISTORY OF ROCKLIN

### Founded on Granite

While Rocklin has a long history, much of the growth has been within the last 35 years. Rocklin was first recognized as a destination along the transcontinental railroad in 1864, about the same time granite mining began. The City incorporated in 1893 during the heyday of railroad and granite mining activity. By 1910, 22 quarries operated in Rocklin and, in 1912 nearly 2,000 train carloads of granite were sent out of town to become part of the state capitol building in Sacramento and buildings in San Francisco.

### First Developed Land

North of Rocklin's core was Spring Valley Ranch, founded in 1855 by the Whitney family, which included sheep and a wide variety of agricultural products. Over the years, 25 miles of crushed stone roads, 12 granite bridges, stables, barns, and housing for 200 ranch hands and their families were all constructed on this sprawling 30,000 acres, now considered the first developed property in Rocklin.

The ranch was eventually subdivided and sold off to various development interests as the expansion of suburban communities from Sacramento to the northeast led to the growth of the housing market in Rocklin during the late 1950s and early 1960s. This resulted in the development of the Sunset Whitney neighborhood, centered around a beautiful golf course.

### Modern Business Expansion

Beginning in the 1980s, Rocklin realized the benefits of a lower cost of living and land that drew high technology firms and other industries to the region. This resulted in an expansion of commercial and residential development, including Stanford Ranch, the 3,000-acre master planned community that had also been part of Spring Valley Ranch. A steady period of growth continued in Rocklin with additional master plan areas including Whitney Oaks (1,000 acres) and Whitney Ranch (1,300 acres).



## Looking Forward

As Rocklin has evolved, the City preserved many of the original granite bridges that once crossed the creeks of Spring Valley Ranch and incorporate them into local park designs.

With few undeveloped parcels remaining and no prospect for annexation, Rocklin is nearing the end of its growth phase. City leaders are shifting focus from expansion to long-term sustainability, aiming to preserve the City's high quality of life. This transition calls for new approaches, but also opens the door to new opportunities.

A key part of this long-term vision is reinvesting in the City's core. Downtown and Historic Rocklin offer potential for redevelopment, while the remaining quarries present unique opportunities for community parks and recreational spaces.

1864



Rocklin becomes a destination on transcontinental railroad

1893



City of Rocklin incorporated

1905



Finnish Temperance Hall built

1950s-1980s



Major housing developments built (Sunset Whitney, Stanford Ranch, Whitney Oaks, & Whitney Ranch)

2006



Rocklin Train Station opens

2018



Quarry Park Adventures open

2019



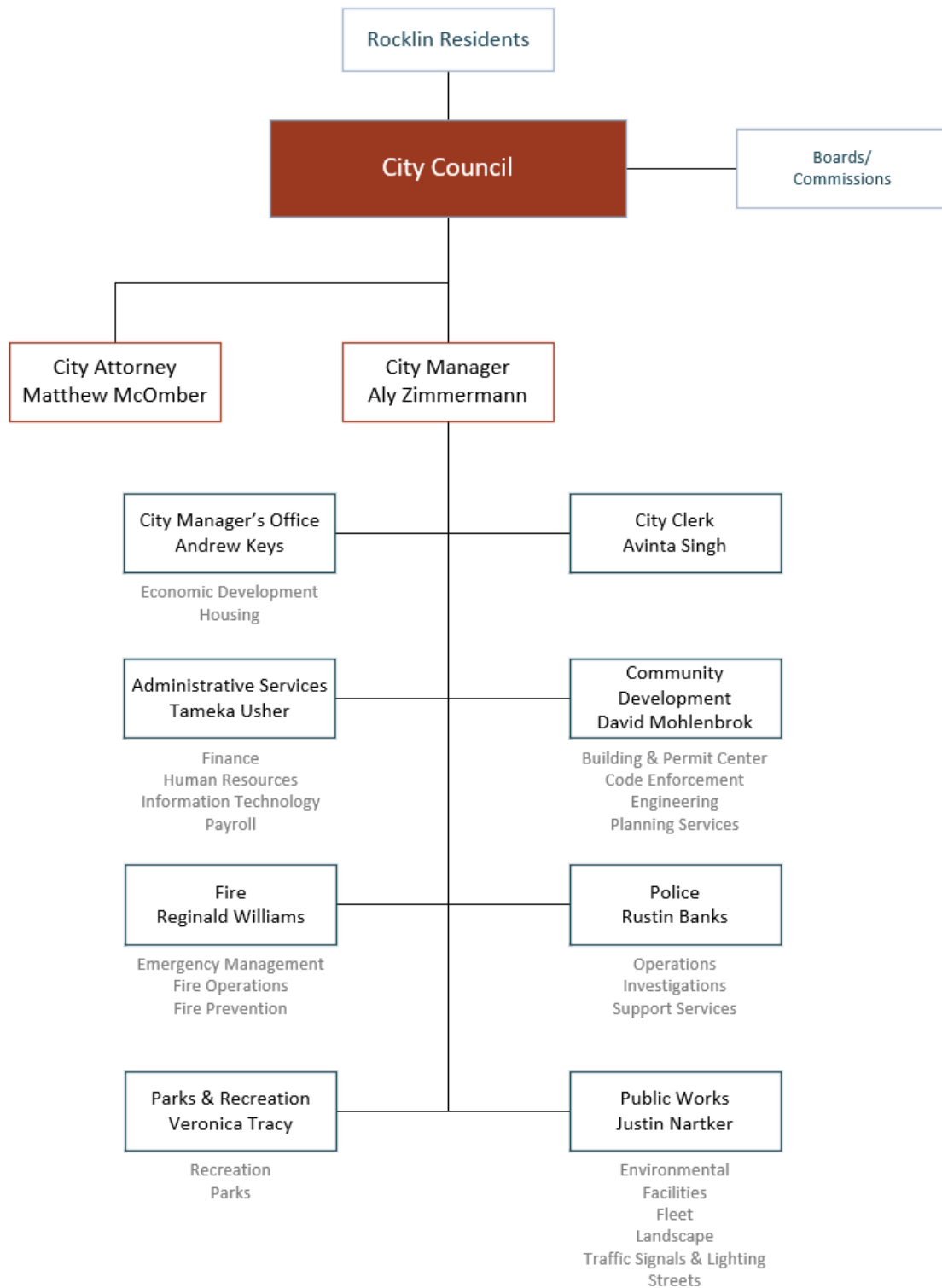
Sunset Whitney Recreation Area West Trails open

2024



Nugget Market groundbreaking

## Organizational Chart



## Reader's Guide to the Budget

The City of Rocklin's operating budget serves many purposes:

- To establish financial guidelines to meet the City Council's priorities and policies;
- To allocate or reallocate resources to reflect the City Council's priorities and policies;
- A communication tool for residents to understand City services and programs, and their cost; and
- A planning tool for City staff in programming and making spending decisions.

The City's fiscal year spans from July 1 through June 30. The City Council adopts the budget on a biennial basis, approving appropriations for the upcoming two fiscal years prior to July 1.

The budget document is divided into eight sections:

### BUDGET MESSAGE

This section includes the City Manager's budget message.

### INTRODUCTION

The Introductory section of the budget provides general information about the City, the City-wide organizational chart, the City's history, and a reader's guide.

### BUDGET OVERVIEW

This section provides an overview of the budget, including a summary of key financial and economic trends, the long-term forecast, the basis of budgeting, the budget process, and the City Council Two-Year Strategic Plan.

### BUDGET SCHEDULES

The Budget Schedules section provides information on appropriations, sources and uses of funds, changes in fund balance, a summary of capital improvement programs, and General Fund reserves.

### DEPARTMENTS

This section outlines major expenditure categories across the following service areas: General Government, Community Development, Fire, Police, Parks & Recreation, and Public Works. Each area includes a department-specific overview of services, an organizational chart, prior year accomplishments, goals and objectives for the upcoming year, significant changes from the previous budget, and corresponding budget and staffing charts.

### DEBT SERVICE

This section provides an overview of the City's outstanding debt obligations and associated debt service requirements.

### DEFINITIONS

This section includes information designed to help readers understand the budget and the terminology used throughout the document.

### APPENDICES

This section includes salary schedules, fund analysis, and the budget resolution.



## BUDGET OVERVIEW

## Budget Overview

The Operating and Capital Improvement Program (CIP) budgets total \$111.8 million for Fiscal Year (FY) 2025/26 and \$137.5 million for FY 2026/27 across all funds. These budgets include 268.5 full-time equivalent (FTE) positions and provide the resources necessary to deliver core essential public services. These services include police, fire, planning and community development, construction and maintenance of streets, storm drains and public infrastructure, parks & recreation, and general government operations.

Beginning with the FY 2025/26 budget cycle, the City is transitioning from an annual budget to a biennial (two-year) budget process. This shift is intended to promote long-term fiscal planning, improve alignment with City Council's two-year strategic planning process, and enhance operational efficiency. A two-year budget allows staff and decision-makers to focus more time on program evaluation, financial forecasting, and performance measurement, rather than on annual budget preparation. Additionally, it reduces administrative burden, improves continuity in service delivery, and enables better coordination of multi-year projects and funding strategies. The adoption of a two-year budget supports the City's commitment to fiscal sustainability and strategic resource management.

The General Fund budgets for FYs 2025/26 and 2026/27 are balanced. General Fund resources for FY 2025/26 total \$69.5 million, which includes \$69.3 million in projected revenues—a 3.8% increase compared to the FY 2024/25 budget—and a one-time appropriation of \$200,000 from the committed fund balance previously set aside by the City Council for the Secure Parking at City Facilities Project. For FY 2026/27, General Fund revenues are projected at \$71.2 million, representing a 2.7% increase over the prior year.

Despite being balanced, the General Fund budget maintains a status quo approach and does not include funding for new programs. While departments submitted General Fund requests totaling \$5.9 million in FY 2025/26 and \$2.4 million in FY 2026/27, none of these adjustments could be incorporated due to revenue constraints. The exclusion of these requests underscores the ongoing challenge of meeting growing community demands within the limits of available resources.

Revenue growth over the two-year period is primarily attributed to increases in property tax, sales tax, and other General Fund sources. Property tax revenue is expected to grow by 4.2% in FY 2025/26 and by an additional 3.9% in FY 2026/27, driven by rising assessed valuations of existing properties.

Sales tax revenue is projected to increase by 4.6% in FY 2025/26 relative to the FY 2024/25 budget. While this reflects growth, revenues are anticipated to remain below FY 2023/24 actuals, though slightly above FY 2022/23 levels—indicating a modest recovery amid evolving market conditions. For FY 2026/27, sales tax is forecasted to rise by 2.7% year-over-year.

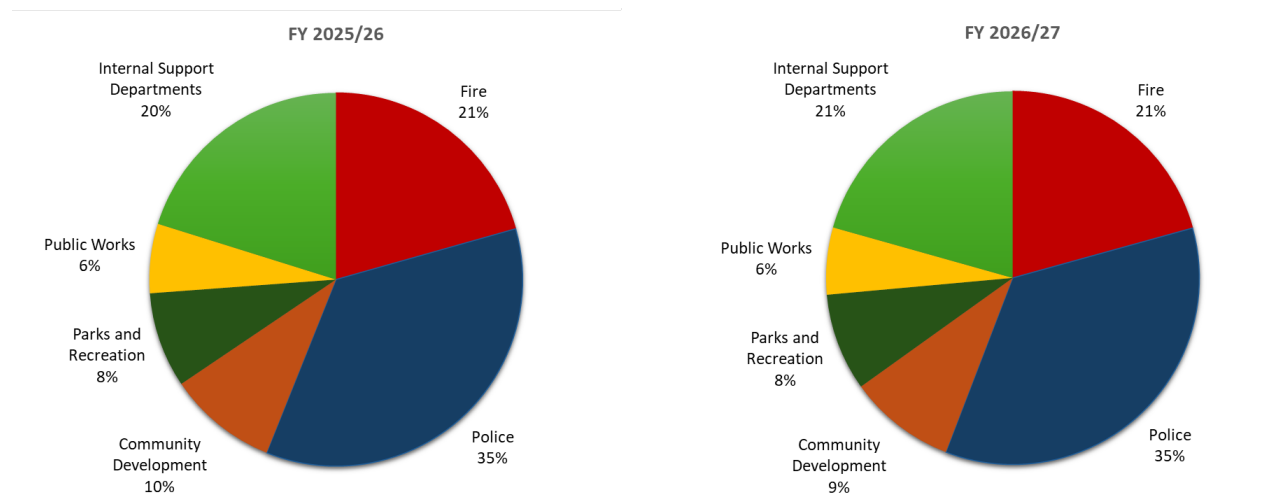
Other General Fund revenues are projected to grow by 2.6% in FY 2025/26 and 1.0% in FY 2026/27, contributing to the City's overall revenue growth during the two-year period.

A detailed breakdown of General Fund resources is provided in the following chart.

FY 2025/26		FY 2026/27		GENERAL FUND RESOURCES
26,745,000	38.5%	27,799,000	39.1%	<b>Property Tax.</b> The largest revenue resource for the General Fund. The City receives approximately 12.7% of the property taxes paid by property owners
20,952,000	30.1%	21,520,000	30.2%	<b>Sales and Use Tax.</b> The second largest revenue resource for the General Fund. The sales tax rate for Rocklin is 7.25%. The City receives 1% of the sales tax paid, with the remainder going to state, county, and transportation services.
1,068,000	1.5%	1,121,000	1.6%	<b>Transient Occupancy Tax.</b> Also known as hotel tax, is charged to individuals who rent rooms at hotels and lodging facilities in Rocklin.
2,612,000	3.8%	2,664,000	3.7%	<b>Utility Franchise Tax.</b> Accounts for taxes paid by utility companies or entities operating within the City's right-of-way.
4,321,600	6.2%	4,325,600	6.1%	<b>Licenses and Permits.</b> Accounts for regulatory permits and licenses related to businesses.
2,884,300	4.1%	2,703,000	3.8%	<b>Charges for Services.</b> Accounts for fees paid directly by the party benefiting from the service, rather than the general public.
4,259,100	6.1%	4,341,700	6.1%	<b>Other Revenues.</b> Accounts for fines, forfeitures, penalties, investment earnings, grants, donations, and reimbursements from other entities or government agencies.
6,479,200	9.3%	6,686,100	9.4%	<b>Other Sources.</b> Accounts for transfers in from other funds for General Fund staff performing services for non-General Fund programs.
200,000	0.4%	-	0.0%	<b>Use of Reserves.</b> Accounts for monies set aside in previous fiscal years for specific projects/purchases. A use of reserve occur when these monies are used to fund the project/purchases.
<b>\$ 69,521,200</b>	<b>100%</b>	<b>\$ 71,160,400</b>	<b>100%</b>	<b>Total Appropriations</b>

General Fund expenditures (Operating Expenses, and CIP) are projected at \$68.8 million for FY 2025/26, reflecting a 3.5% increase over the FY 2024/25 Adopted Budget. For FY 2026/27, expenditures are expected to rise to \$70.1 million, a 2.7% year-over-year increase.

In FY 2025/26, Public Safety accounts for approximately 56% of General Fund expenditures, with 35% allocated to the Police Department and 21% to the Fire Department. The remaining 44% supports non-public safety functions, including internal support departments such as the City Council, City Attorney, City Clerk, City Manager, Administrative Services, and non-departmental appropriations. Of these internal support costs, roughly 18% is dedicated to general liability insurance, which benefits both public safety and non-public safety operations. In FY 2026/27, the overall allocation percentage remains largely consistent.



The upward trajectory in General Fund expenditures is primarily driven by increased personnel costs and operational expenditures within the supplies and services category. Labor-related costs are projected to increase by 3.8% in FY 2025/26 and by an additional 3.1% in FY 2026/27. These increases are attributable to escalating pension contribution rates, rising retiree medical benefit obligations, and adjustments to workers' compensation premiums.

Supplies and services costs are forecasted to increase by 3.8% in FY 2025/26 and 0.7% in FY 2026/27. These increases are largely due to projected cost escalations in general liability insurance premiums, utility rates, and procurement of non-capital equipment and materials required for continued operations.

The City's general liability insurance premiums and workers' compensation budgets are set at \$4.9 million in FY 2025/26 and \$5.6 million in FY 2026/27. These figures incorporate both premium payments and expected claims expenses. The City participates in the Northern California Cities Self Insurance Fund (NCCSIF), a Joint Powers Authority (JPA), which pools risk among member agencies to achieve cost stabilization and shared services in claims management and loss control. NCCSIF utilizes actuarial assessments and loss history trends across its membership base to determine annual contribution levels and reserve requirements.

## GENERAL FUND REVENUES

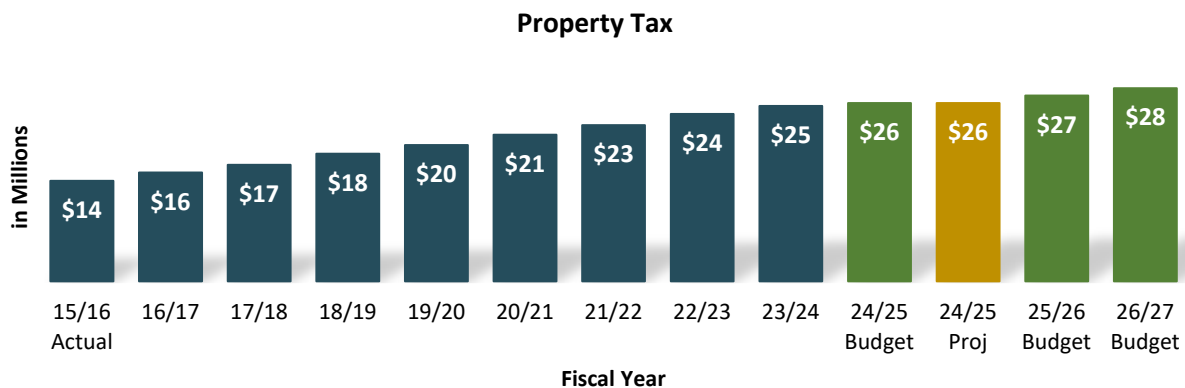
Major sources of the City’s General Fund revenue come from property tax and sales and use tax. Estimates were developed in coordination with the City’s tax revenue consultant based on economic indicators, information from other agencies, and historical data.

### Property Tax

Property taxes account for 38.6% of the total General Fund revenues. In FY 2025/26, property tax is projected at \$26.7 million, reflecting a 4.2% increase over the FY 2024/25 budget. For FY 2026/27, revenue is expected to increase by an additional 3.9%, reaching \$27.8 million and representing approximately 39.1% of total General Fund revenues.

The projected increase in property tax revenue is primarily driven by rising assessed valuations of existing properties. While home sales were strong early in 2024, momentum slowed in recent months due to broader economic uncertainty and a growing inventory of homes on the market. The resale market has experienced an increase in both supply and closed sales in 2024 and the first quarter of 2025 compared to prior years, reflecting a modest shift in market activity. Elevated interest rates continue to suppress demand in the single-family residential market. Many homeowners, benefiting from historically low mortgage rates, are choosing to stay put rather than face the higher costs associated with current home prices and borrowing rates. Although recent investor activity has increased demand for longer-term bonds—placing some downward pressure on interest rates—borrowing costs remain elevated. Despite these shifts, the underlying challenge in California’s housing market remains a persistent lack of supply, which continues to support property values and limit the potential for significant price declines.

Between FY 2015/16 and FY 2023/24, property tax revenue increased by \$10.8 million—a trend expected to continue through FY 2026/27, primarily due to rising assessed valuations of existing properties.



Under California law, property taxes are assessed and collected by the counties, typically up to 1% of the assessed value, with additional increases approved by the voters. These property taxes are pooled and subsequently allocated to cities based on statutory formula. Approximately 12.7% of ad valorem property taxes levied in Rocklin are allocated to the City.



## You Property Tax Dollars



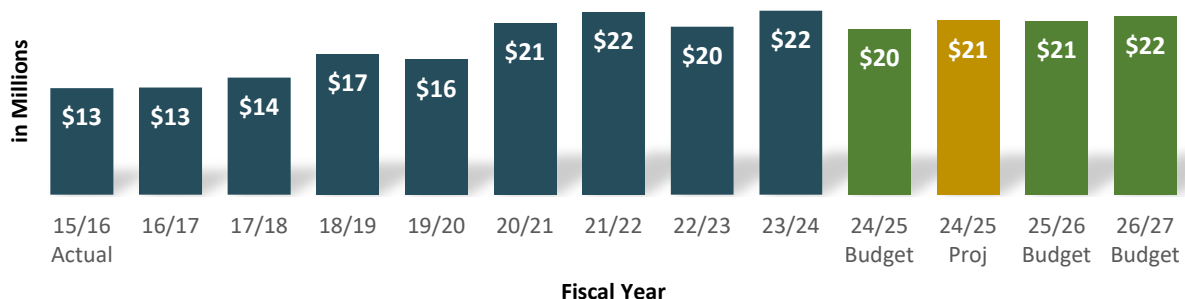
## Sales Tax

Sales and use tax represent the second largest General Fund revenues, contributing approximately 30.2% of the total. In FY 2025/26, sales tax revenue is projected at \$21.0 million, reflecting a 4.6% increase over the FY 2024/25 budget. In FY 2026/27, revenue is expected to grow by an additional 2.7%, reaching \$21.5 million.

Sales and use tax revenue is also projected to remain constrained across several key sectors—including dining, hospitality, grocery, and general retail—through FY 2025/26 and FY 2026/27. Although the automotive sector outperformed expectations in FY 2024/25, overall sales tax receipts have continued to exhibit year-over-year declines. Ongoing macroeconomic pressures—such as elevated interest rates, inflation, shifting consumer preferences, and reduced discretionary spending—are likely to weigh on retail performance. Further, new and/or expanded tariffs disrupt supply chains, increase import costs, and reduce consumer purchasing power.

Together, these factors contribute to a volatile economic environment that complicates sales tax forecasting and heightens the City’s exposure to revenue fluctuations. As such, staff will continue to closely monitor sales tax collections and assess performance against budget expectations to ensure timely adjustments, if necessary.

## Sales Tax

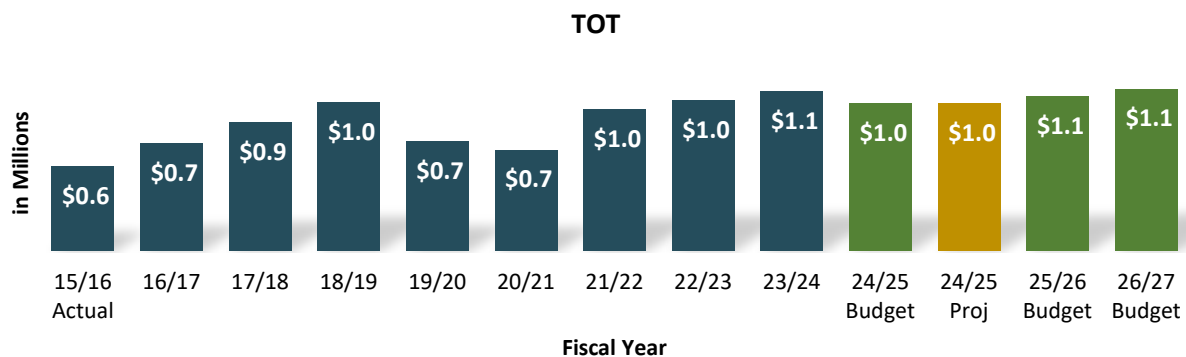


Sales tax is imposed on retailers who sell tangible personal property in California. A use tax is imposed on purchasers whenever sales tax does not apply, such as for goods purchased out of state for use in California. The current sales tax rate in Placer County – City of Rocklin – is 7.25%. The 7.25% is distributed to various agencies with 1% going to the City of Rocklin.

#### Transient Occupancy Tax

The transient occupancy tax (TOT) budget for FY 2025/26 is projected at \$1.1 million, representing a 4.9% increase over the FY 2024/25 budget. While this reflects modest growth, projected revenues are expected to align closely with FY 2023/24 actuals and remain slightly above FY 2022/23 levels—indicating a modest recovery. For FY 2026/27, TOT revenue is anticipated to remain relatively flat.

TOT is imposed on the rent charged to transient guests in various accommodations such as hotels, inns, tourist homes or houses, motels, studio hotels, and any facilities intended for short-term dwelling, lodging or sleeping purposes. The City’s current TOT rate is set at 10% on rents. TOT collected from short-term rental facilities makes up approximately 1.7% of total TOT revenues.



#### Charges for Services

The FY 2025/26 budget projects \$2.9 million in revenue from fees and charges, representing 4.2% of total General Fund revenues. For FY 2026/27, fees and charges revenues are estimated at \$2.7 million, or 3.8% of the total General Fund revenues. Local government has the authority to implement fees to fund City facilities, infrastructure, and services. Chapter 3.32 of the Rocklin Municipal Code establishes a framework for developing service fees based on the principle of costs reasonably borne. This system is designed to recover some or all of the costs incurred in providing services that are voluntary and limited in nature. The goal is to ensure that general tax revenues are preserved for broad-based public services, rather than used to subsidize services that primarily benefit specific individuals or groups.

The City periodically reviews and updates its service fees, rental fees, regulatory charges, and penalties to reflect changes in the costs reasonably borne to provide these services. To implement any proposed fee adjustments, the Administrative Services Department will present an updated Schedule of Fees to the City Council for consideration and adoption by resolution at a public hearing.

#### Licenses and Permits

The FY 2025/26 budget includes approximately \$4.3 million in revenue from licenses and permits, representing 6.2% of total General Fund revenues. This reflects a stable trend compared to the prior year. For FY 2026/27, license and permit revenues are projected to remain flat, accounting for 6.1% of total

General Fund revenues. These revenues are derived from the issuance of various licenses and permits associated with regulated activities such as certificates of occupancy, building construction, obtaining zoning permissions, and other functions that require review and authorization by the City to ensure compliance with municipal codes and land use regulations.

Building permit revenues comprise the majority of this category, with projected collections of \$3.9 million in both FY 2025/26 and FY 2026/27. These revenues are primarily realized at the time permits are issued. Several significant development projects are expected to contribute to this revenue stream, including—but not limited to—The Harper Apartments, Placer Creek Apartments, The Steven Apartments (Senior Affordable Living), College Park, Vista Oaks Phase III, Quarry Row, Estia, and various commercial tenants within the Whitney Ranch Retail shopping center.

#### Key Management Practices

By the end of FY 2025/26, the General Fund operating reserve is projected to total approximately \$16.9 million, increasing to \$17.4 million by the end of FY 2026/27. In addition, the City maintains dedicated reserves of \$1 million for emergencies and \$2 million for self-insured losses. The ratio of personnel expenditures to operations/maintenance across all funds is projected at 64:36 for both FY 2025/26 and FY 2026/27, which remains consistent with the City's "75:25" Operating Expenditure Rule.

The projected ending fund balance for all funds is estimated at approximately \$149.6 million at the close of FY 2025/26, including \$27.7 million in the General Fund. By the end of FY 2026/27, the total ending fund balance across all funds is projected to be approximately \$124.9 million, with the General Fund balance remaining at \$27.7 million.

### General Fund Long-Term Forecast

The General Fund forecast is a financial tool to help evaluate current and future fiscal conditions to guide policy and programmatic decisions, including identifying future revenue and expenditure trends that may have immediate or long-term influence on City policies, strategic goals, and delivering City services.

In an effort to develop a budget with focus on both short- and long-term context, staff developed the following General Fund long-term forecast as part of the budget process:

General Fund Forecast	FY2025/26 Approved	FY2026/27 Approved	FY2027/28 Projection	FY2028/29 Projection	FY2029/30 Projection	FY2030/31 Projection
<b>Revenues</b>						
Taxes (Property, Sales, & Other Taxes)	\$ 51,802,000	\$ 53,531,000	\$ 55,396,100	\$ 57,346,790	\$ 59,381,560	\$ 61,423,530
Other Revenues	17,519,200	17,629,400	17,354,300	17,306,140	17,433,840	17,562,820
<b>Total Revenues</b>	<b>69,321,200</b>	<b>71,160,400</b>	<b>72,750,400</b>	<b>74,652,930</b>	<b>76,815,400</b>	<b>78,986,350</b>
<b>Expenditures</b>						
Operating Expenses	68,427,150	70,091,700	71,902,815	73,990,926	76,161,959	77,863,171
Capital Improvements	328,000	520,000	285,000	330,000	330,000	330,000
<b>Total Expenditures</b>	<b>68,755,150</b>	<b>70,611,700</b>	<b>72,187,815</b>	<b>74,320,926</b>	<b>76,491,959</b>	<b>78,193,171</b>
<b>Net Operating</b>	<b>566,050</b>	<b>548,700</b>	<b>562,585</b>	<b>332,004</b>	<b>323,441</b>	<b>793,179</b>
<b>Other Sources and Uses</b>						
Use of Reserves	200,000					
Required Reserve Funding	(668,100)	(517,600)	(350,100)	(519,300)	(540,100)	(422,400)
<b>Surplus / (Deficit)</b>	<b>\$ 97,950</b>	<b>\$ 31,100</b>	<b>\$ 212,485</b>	<b>\$ (187,296)</b>	<b>\$ (216,659)</b>	<b>\$ 370,779</b>

The revenue forecast is based on the FYs 2025/26 and 2026/27 budgets, developed in coordination with the City's tax revenue consultant, and draws on a broad range of data sources—including national, state, regional, and local economic indicators; departmental input; historical trends; and peer agency benchmarks. Expenditures align with the City's Key Management Practices, including the maintenance of an operating reserve equal to 25% of General Fund budgeted expenditures, excluding capital equipment, fleet purchases, projects, and transfers out.

The General Fund Forecast is expected to remain structurally balanced through FY 2027/28. Beginning in FY 2028/29, total projected obligations (total expenditures and required reserve funding) are expected to outpace General Fund revenues, resulting in a net deficit. Key cost drivers contributing to the anticipated imbalance include rising labor costs, utility rate increases, and long-term liabilities—including a projected \$2.7 million increase in insurance premiums and workers' compensation costs over the forecast period. In addition, as development slows and the City approaches full buildout, building permit revenue is expected to plateau, limiting future revenue growth from that source.

The forecast also does not account for the addition of new staff or programmatic expansions. As the City grows and service demands rise, continued investment in public safety, infrastructure, and general government operations will be critical. These evolving needs have been explored in several public workshops, particularly in relation to the Police and Fire departments and the infrastructure required to sustain current service levels or achieve best practices across service areas.

While the forecast reflects the best information currently available, it does not incorporate potential shifts in federal policy that could materially affect broader market conditions, unfunded state mandates, and the local economy. Risks include the possible elimination of tax-exempt bonds—an essential tool for financing local infrastructure and construction projects—reduced access to federal grants, and the imposition or expansion of tariffs, which could disrupt supply chains, increase project costs, and suppress consumer spending. These developments may impact consumer behavior, which is closely tied to key local revenue sources such as sales tax.

To effectively navigate these challenges, the City must remain both proactive and fiscally disciplined. Maintaining strong reserves, strategically deploying one-time resources, and identifying opportunities to grow and diversify revenues will be essential to preserving long-term financial stability and ensuring the continued delivery of high-quality public services.

## Other Funds Long-Term Forecast

Other non-general fund resources include gas tax related revenues from the State of California to support construction, maintenance, and rehabilitation efforts for local streets and roadways. These revenues are generated from fuel taxes, vehicle registration fees, and statewide sales tax allocations. The primary funding sources received by the City include traditional Gas Tax allocations under the California Streets and Highways Code, SB 1 (Road Maintenance and Rehabilitation Account), and SB 325 (Local Transportation Fund and State Transit Assistance Fund).

### Gas Tax

Gas Tax revenues include amounts received and expended for construction and street maintenance purposes, as defined in Sections 2103, 2105, 2106, 2107, and 2107.5 of the California Streets and Highways Code. These revenues are derived from motor vehicle fuel taxes and are allocated to cities and counties by the State Controller's Office based on population, road miles maintained, and other statutory formulas. The funds are used for local street and road improvement projects. The budget totals \$2.1 million for FY 2025/26 and \$1.9 million for FY 2026/27.

However, gas tax revenues face several challenges. A primary concern is the increasing adoption of zero-emission vehicles and improvements in fuel efficiency among internal combustion engine vehicles - both of which reduce gasoline consumption and, consequently, gas tax collections. California's 2035 zero-emission vehicle mandate (Executive Order N-79-20) is expected to accelerate this trend, contributing to a gradual but significant decline in gas tax revenue over time. The long-term Gas Tax Fund forecast is structurally imbalanced and is expected to deplete its resources by FY 2029/30.

The following chart outlines the long-term forecast for the Gas Tax Fund.

Gas Tax Forecast	FY2025/26 Approved	FY2026/27 Approved	FY2027/28 Projection	FY2028/29 Projection	FY2029/30 Projection	FY2030/31 Projection
<b>Sources</b>						
Revenue	\$ 2,074,200	\$ 1,944,700	\$ 1,829,300	\$ 1,738,100	\$ 1,651,300	\$ 1,568,900
<b>Total Resources</b>	<b>2,074,200</b>	<b>1,944,700</b>	<b>1,829,300</b>	<b>1,738,100</b>	<b>1,651,300</b>	<b>1,568,900</b>
<b>Uses</b>						
Operating Expenses	2,160,000	1,877,900	1,918,978	1,960,994	2,003,971	2,047,932
Capital Improvements	1,711,600	325,000	-	-	-	-
<b>Total Uses</b>	<b>3,871,600</b>	<b>2,202,900</b>	<b>1,918,978</b>	<b>1,960,994</b>	<b>2,003,971</b>	<b>2,047,932</b>
<b>Net Resources / (Deficit)</b>	<b>(1,797,400)</b>	<b>(258,200)</b>	<b>(89,678)</b>	<b>(222,894)</b>	<b>(352,671)</b>	<b>(479,032)</b>
Beginning Fund Balance	2,574,000	776,600	518,400	428,723	205,829	(146,843)
Ending Fund Balance	776,600	518,400	428,723	205,829	(146,843)	(625,875)

### SB1 - Road Maintenance & Rehabilitation (SB1 - RMRA)

RMRA allocates funds to support local road maintenance projects in accordance with Senate Bill 1 (SB 1). For both FY 2025/26 and FY 2026/27, the RMRA budget is approximately \$2 million.

RMRA is supported by a diversified and stable set of revenue streams, making it less vulnerable to fluctuations in fuel consumption compared to traditional gas tax sources. Funding includes a 12-cent per gallon increase in the gasoline excise tax and a 20-cent per gallon increase in the diesel fuel excise tax. In



addition, the RMRA is funded through a Transportation Improvement Fee applied to vehicle registrations—calculated based on vehicle value—as well as a \$100 annual registration fee for zero-emission vehicles (model year 2020 and newer), with all fees subject to annual inflationary adjustments.

The following chart reflects the City's long-term financial forecast for SB 1 RMRA.

SB1 - RMRA Forecast	FY2025/26 Approved	FY2026/27 Approved	FY2027/28 Projection	FY2028/29 Projection	FY2029/30 Projection	FY2030/31 Projection
<b>Sources</b>						
Revenue	\$ 2,003,700	\$ 2,012,100	\$ 1,878,600	\$ 1,869,600	\$ 1,857,500	\$ 1,845,400
<b>Total Resources</b>	<b>2,003,700</b>	<b>2,012,100</b>	<b>1,878,600</b>	<b>1,869,600</b>	<b>1,857,500</b>	<b>1,845,400</b>
<b>Uses</b>						
Capital Improvements	2,487,000	1,975,750	2,130,650	1,805,000	1,805,000	1,805,000
<b>Total Uses</b>	<b>2,487,000</b>	<b>1,975,750</b>	<b>2,130,650</b>	<b>1,805,000</b>	<b>1,805,000</b>	<b>1,805,000</b>
<b>Net Resources / (Deficit)</b>	<b>(483,300)</b>	<b>36,350</b>	<b>(252,050)</b>	<b>64,600</b>	<b>52,500</b>	<b>40,400</b>
Beginning Fund Balance	4,054,700	3,571,400	3,607,750	3,355,700	3,420,300	3,472,800
Ending Fund Balance	3,571,400	3,607,750	3,355,700	3,420,300	3,472,800	3,513,200

#### Senate Bill (SB) 325 Sales Tax

SB 325 Sales Tax includes funding from the Local Transportation Fund (LTF), which is derived from a ¼ cent of the general sales tax collected statewide, and from the State Transit Assistance Fund (STA), which is derived from sales tax on gasoline and diesel fuel. Of the STA funding, 50% is allocated based on population. These funds are allocated to support the repair and maintenance of City streets in accordance with SB 325.

The following chart reflects the SB 325 Sales Tax forecast over the forecast period.

SB325 Sales Tax Forecast	FY2025/26 Approved	FY2026/27 Approved	FY2027/28 Projection	FY2028/29 Projection	FY2029/30 Projection	FY2030/31 Projection
<b>Sources</b>						
Revenue	\$ 4,761,100	\$ 4,763,600	\$ 4,765,800	\$ 4,894,000	\$ 5,029,000	\$ 5,152,100
<b>Total Resources</b>	<b>4,761,100</b>	<b>4,763,600</b>	<b>4,765,800</b>	<b>4,894,000</b>	<b>5,029,000</b>	<b>5,152,100</b>
<b>Uses</b>						
Operating Expenses	2,320,300	2,695,400	2,738,798	2,782,921	2,827,782	2,873,394
Capital Improvements	1,107,500	3,357,500	1,713,500	1,357,500	1,157,500	1,157,500
<b>Total Uses</b>	<b>3,427,800</b>	<b>6,052,900</b>	<b>4,452,298</b>	<b>4,140,421</b>	<b>3,985,282</b>	<b>4,030,894</b>
<b>Net Resources / (Deficit)</b>	<b>1,333,300</b>	<b>(1,289,300)</b>	<b>313,502</b>	<b>753,579</b>	<b>1,043,718</b>	<b>1,121,206</b>
Beginning Fund Balance	1,398,900	2,732,200	1,442,900	1,756,402	2,509,981	3,553,699
Ending Fund Balance	2,732,200	1,442,900	1,756,402	2,509,981	3,553,699	4,674,905

## Operating Budget Awards

The City's FY 2024/25 Adopted Operating Budget received two prestigious honors: the Operating Excellence Award from the California Society of Municipal Finance Officers (CSMFO) and the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA). Both awards involve a rigorous peer review process designed to uphold professional standards, enhanced the quality and transparency of municipal budgeting, and reinforce the credibility of the City's financial planning practices.





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Rocklin  
California**

For the Fiscal Year Beginning

**July 01, 2024**

*Christopher P. Morill*

Executive Director

## Basis of Budgeting

City accounts are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate.

Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned, while expenses are recognized in the period in which the liability is incurred.

Descriptions of the funds included in the budget are found in the Definitions section.

The City's budget process and financial procedures are in accordance with all applicable standards of the Government Accounting Standards Board, Generally Accepted Accounting Principles, and the City's internal financial policies and Key Management Practices.

## Key Management Practices

The City's budget is developed following the City's Key Management Practices as detailed herein:

### Capital Improvement Program

The City will develop and implement a six-year capital improvement program requiring the City to anticipate long-term needs, which will determine the capital improvement priorities, provide for current fiscal year projects, and provide for forecasting and anticipation of future fiscal year expenditures.

### Capital Assets

Capital assets, including property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are defined by the City as assets with an initial individual cost equal to or greater than \$10,000 or \$100,000 for infrastructure, with an estimated life in excess of one year.

### Fleet Equipment

The City's budget will provide for the adequate maintenance and repair of fleet equipment and for orderly replacement.

### Risk Management

The City operates a risk management and loss prevention program to minimize losses.

### One-Time Revenue

An organization that depends on one-time revenue or on a source of revenue that will soon disappear, can, in essence, create deficits for itself. As such, the City will utilize the General Fund for one-time or temporary funds to obtain capital assets, fund capital projects, replenish the General Fund Operating Reserve, and/or make other nonrecurring purchases. Otherwise, strategic planning to earmark replacement revenue must be identified at the onset.

## Debt Policy

Sound budget management requires the City to determine the availability of revenue to support future capital improvements. In addition to the policies and procedures for land-secured financing as enacted by Resolution No. 2005-112 and Debt Management Policy Resolution No. 2018-291, the City utilizes “Capital Needs Financing”, as noted below, and conducts ongoing analysis of refunding opportunities.

## Capital Needs Financing

The City will, where possible, and in accordance with the adopted Capital Improvement Program, employ pay-as-you-go financing to save interest expenditures, preserve debt capacity for future borrowing, and not encumber future budgets with mandatory debt service expenditures. Exceptions to this practice will be for capital expenditures, which are determined to be time sensitive for purposes of public health, safety, or welfare, projects that offer clear economic benefits, or situations where financing provides a strategic balance between meeting capital improvement needs and maintaining the City’s ability to support ongoing operational obligations.

## Capital Expenditures

All capital projects planned and budgeted for in any given fiscal year will have funding identified and proven to be available. This means that all projects are subject to funding already received in prior fiscal years. Funds that are earmarked for receipt in the current fiscal year will not be utilized for current year expenditures.

## Indirect Cost Allocation

As part of the two-year budget development process, the City performs an Indirect Cost Allocation (ICA) to equitably distribute General Fund support unit costs across applicable operating units. Support units include City Council, City Clerk, City Attorney, City Manager, Finance, Human Resources, Information Technology, and Building Maintenance (including the Building Repair Allocation). These units collectively comprise the City’s indirect cost pool.

Indirect costs are allocated to operating units on a prorated basis, using each unit’s total expenditures as the allocation factor. This approach ensures that divisions receiving administrative and operational support contribute proportionally to the costs incurred by those units. To promote fiscal sustainability and avoid reliance on nonrecurring revenues, Capital Project Funds are excluded from ICA calculations during the budget development process. Since these funds are primarily used for one-time expenditures, their exclusion ensures the General Fund is not balanced using temporary sources. However, Capital Project Funds are included in ICA calculations at year-end to provide a comprehensive and accurate allocation of support unit costs based on actual expenditures across all City operations.

## Operating Funds – Operating Expenditures

All non-General Fund operating funds will maintain sufficient cash balances to cover a minimum of seven months of operating expenditures planned and budgeted at the end of each fiscal year. This means that operations within these funds are subject to funding already received. This policy will ensure the City maintains sufficient cash on hand to cover its normal operations and enable it to identify and avoid potential cash flow issues.



## De-Obligation

In the event an unplanned capital project is identified as a higher priority than a budget initially appropriated, the funded project list may be altered to take the new project into account. In this event, all projects will be reviewed, and a new priority list established. Any projects that are removed from the current funded project list will have the attached funding source de-obligated and that funding source will be attached to the new projects and/or returned to the reserve.

## General Fund Operating Reserve

The City will maintain an operating reserve in the General Fund equivalent to, at a minimum, 25% of the planned budgeted operating expenditures. These reserved dollars will be used to support unforeseen emergencies, operating insufficiencies, and short-term internal loans. Management will exercise every mechanism available (e.g., budget cuts, hiring freezes, etc.) to avoid use of the reserve. To the extent the reserve level falls below 25%, a plan will be developed and executed to replenish the reserve at the targeted funding level within three years.

## Building Reserve

The City will maintain a building reserve to fund capital maintenance projects to sustain existing City facilities or to support the expansion of existing City facilities to address workforce needs of City services.

## Disaster Contingency Reserve

The City will maintain an emergency reserve equal to \$1 million as established by Resolution No. 2012-136. These reserve dollars will be used in the event of a “declared emergency” providing financial support for recovery efforts as directed by the City Council.

## Fleet Capital Reserve

The City will maintain Fleet Capital Reserves within the Fleet Fund to support the purchase of new and replacement vehicles and other capital assets. Reserve contributions will be charged to the operating fund corresponding to the division to which each vehicle is assigned. These contributions will be calculated based on either the annual depreciation expense of each asset or the projected annual cost of asset purchases over the next five years, and allocated through a modified Fleet Allocation process. If reserves in the Fleet Fund are insufficient to fully fund the replacement or purchase of a specific asset the shortfall will be charged to the appropriate operating division in the year the purchase occurs.



## Other Post Employment Benefits

The City will maintain a Pension Prefunding Trust and a Retirees' Health Fund to proactively manage long-term retirement-related liabilities within the scope of Other Post Employment Benefits (OPEB).

The Pension Prefunding Trust is established to reduce pension obligations associated with OPEB. The City will allocate unexpended pension obligations (actuals over budget), if realized, toward additional discretionary payments to CalPERS or contributions to the IRS Section 115 Pension Prefunding Trust, up to the maximum target level.

The Retirees' Health Fund provides resources for the Retirees' Health Trust, which offsets accrued liabilities related to retiree health benefits. The City will allocate any unobligated appropriations as of June 30 to this trust, up to the maximum target level.

If resources are realized within the Retirees' Health Fund or from funds earmarked for OPEB-related pension obligations, and either fund has achieved its target level, the City may redirect excess resources to the other OPEB trust that has not yet met its target—exclusively for the purpose of addressing OPEB-related liabilities.

## Park Infrastructure Reserve

The City will maintain a Park Infrastructure Reserve to fund capital improvements, maintenance projects, and equipment purchases necessary to sustain the long-term functionality of existing park facilities, amenities, and community centers. This reserve will be funded with one-time resources identified within the General Fund. Any unobligated General Fund appropriations in the Venue Rentals Division of the Parks & Recreation Department, as of June 30, will be transferred to the Park Infrastructure Reserve, provided the Department achieves positive net year-end General Fund results.

## Quarry Park Amphitheater Reserve

The City will maintain a Quarry Park Amphitheater Reserve to fund capital improvements, maintenance projects, equipment purchases, and to offset any negative operating results. This reserve will be funded by setting aside \$1 from each ticket sold in the Quarry Park Amphitheater Events Fund (Fund 111). The accumulated amount, as of June 30, will be transferred to the Quarry Park Amphitheater Reserve, provided the department achieves a positive net year-end balance.

## Self-Insured Losses Reserve

The City will maintain a self-insured loss reserve equal to \$2 million. These reserve dollars will be used for losses not covered under existing insurance programs.

## General Fund – Use of Surplus

In the event the General Fund realizes a surplus, after calculating the General Fund Operating Reserve target, remaining General Fund surplus (net amount by which the unreserved unassigned fund balance is increased in that fiscal year), in an amount not to exceed 5% of the current fiscal year's revenue budget will be assigned to: (i) fund long-term accrued liabilities, including but not limited to debt service, pension liability, and retiree's health benefits (e.g. other post-employment benefits liability, Section 115 Trust); (ii) provide funding for the Economic Reserve Fund; (iii) increase the contributions needed to fund the Fleet Capital Reserve; (iv) provide funding for the Building Reserve Fund; and (v) surplus funds in excess of the minimum reserve targets and requirements in this section can be used for other specific purposes consistent with the General Fund – use of surplus. After assigning the General Fund surplus as outlined

above, the remaining General Fund surplus may be used in the following ways provided that such action is approved by the City Council: (i) increase the contributions needed to fund one-time expenditures; or (ii) start-up expenditures for new programs or construction and considered in the context of multi-year projections of revenue and expenditures. Any remaining General Fund surplus shall be added to its unassigned fund balance.

#### Reserve Targets

Reserve	Minimum Target	Maximum Target
General Fund Operating Reserve	25% of planned operating expenditures	Undefined
Building Reserve	Value of five-year capital improvement	Undefined
Economic Reserve	Undefined	Undefined
Fleet Capital Reserve	Value of fleet replacement needs for next five years	Total purchase value of fleet assets
Park Infrastructure Reserve	Value of five-year capital improvement	Undefined
Pension Liability	80% funded status based on the most recent valuation report	100% funded status based on the most recent valuation report
Retiree's Health Fund	80% funded status based on the most recent valuation report	100% funded status based on the most recent valuation report

#### Monitoring Performance

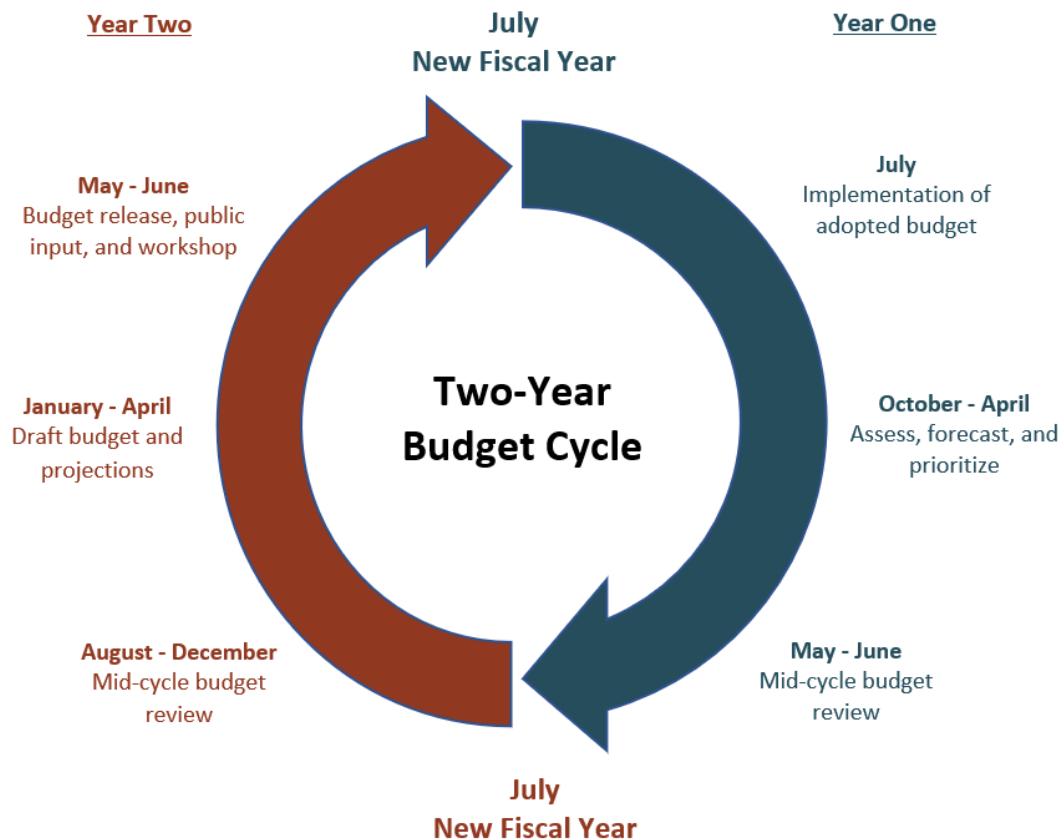
The City will review the current and six-year projected reserve to ensure that they are appropriate, given the economic and financial risk factors the City is subject to on a yearly basis.

#### "75:25" Operating Expenditure Rule

To support fiscal stability, the City will work to maintain personnel to operations/maintenance expenditure ratio no greater than 75:25. Pension and health care costs can be extremely volatile, and can lead to significant year-over-year expenditure increases. Maintaining a healthy balance between personnel and operations/maintenance expenditures allows for greater control over total expenditures and allows the City to more easily respond to unforeseen costs. The City will analyze its personnel to operations/maintenance expenditure ratio during the budget process each year and make prudent adjustments to bring the ratio back to appropriate levels within three years.

## Budget Process

The City prepares and submits a two-year operating budget and a six-year capital improvement program budget to the City Council for consideration. The operating budget is a plan of proposed expenditures for personnel services, supplies and services, and other expenses for FY 2025/26 and FY 2026/27. The two-year operating budget process is driven by the City Council's Strategic Plan.



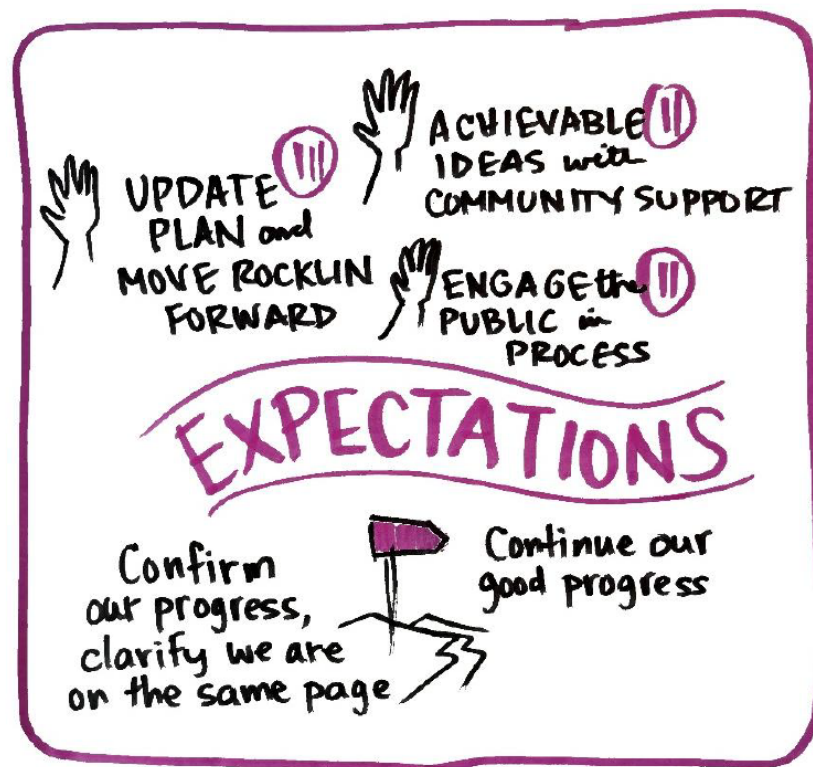
The two-year operating budget preparation process starts with the development of a budget calendar that outlines key dates to ensure timely progress and successful budget adoption. In accordance with Rocklin Municipal Code Chapter 3.28, the City Council must adopt the final budget on or before June 30<sup>th</sup>.

Before the formal two-year budget development process begins, departments estimate revenue and expenditures for the current operating fiscal year to establish baseline funding, or beginning fund balance. This step provides a foundation for understanding available resources for the upcoming budget cycle.

To establish the two-year operating budget, departments review their current budgets and propose adjustments for the upcoming fiscal years. Staff estimate anticipated revenue and operating expenses to support City Council priorities, program objectives, and proposed program expansion and augmentations. Estimates are refined through a series of meetings with departments, Finance and the City Manager. Revisions from these meetings are incorporated into the proposed budget and necessary adjustments are made until the budget is balanced.

When the City Manager is satisfied with the proposed operating and capital improvement program budgets, the documents are transmitted to the City Council no later than May 15. The City Council reviews the proposed budget during a public workshop and may recommend revisions. Any changes approved during the workshop are incorporated into the final budget. The budget is then formally adopted by the City Council prior to the June 30 deadline.

Once the budget is adopted, departments begin operating under their approved appropriations, which include hiring staff, executing contracts, and implementing programs. Throughout the fiscal year, staff monitor actual revenues and expenditures against the adopted budget and prepare quarterly financial reports. If new priorities emerge or unanticipated changes occur, staff will propose budget amendments for City Council consideration, either as standalone items, as part of quarterly reports, or during the mid-cycle budget review.



## Two-Year Strategic Plan

On March 22, 2023, the City Council established the following “five pillars” along with directional statements for each area. On March 18, 2025, the City Council reaffirmed its commitment to these “five pillars”.



### RESILIENT

Rocklin is resilient and seeks ways to assist the community, businesses and citizens to be adaptable in the face of a changing world. The community is connected through a network of roadways, trails, and sidewalks that allow people and goods to move safely and efficiently throughout the City. Rocklin's infrastructure is designed, built, and maintained to withstand and quickly recover from disasters and disruptions.

### VIBRANT

Rocklin stimulates a vibrant and diverse community through technology and efficient planning that is flexible and responsive. Rocklin's business-friendly environment promotes economic vitality, welcoming new and supporting existing businesses through excellent customer service.

### LIVABLE

Rocklin is responsive to the unique and emerging needs of the community and offers a quality of life that supports health, happiness, and prosperity to all. This results in a community where residents have access to diverse parks, unique amenities, inviting gathering spaces, quality events, and exceptional educational opportunities.

### SUSTAINABLE

Rocklin seeks opportunities to diversify its funding sources to ensure a strong fiscal foundation. Intentional long-term financial planning ensures community success and supports the City's quality of life.

### SAFE

Rocklin residents feel comfortable traveling throughout the community, enjoying parks and public spaces, and know that the City is prioritizing the safety, health and well-being of its community. Rocklin invests in public safety by engaging community partners, providing resources and technology to consistently reduce crime and ensure the community remains safe.



## BUDGET SCHEDULES

Schedule 1A  
Appropriations by Departments

	Actual FY2022/23	Actual FY2023/24	Original Budget FY2024/25	Revised Budget <sup>(5)</sup> FY2024/25	Approved Budget FY2025/26	Approved Budget FY2026/27
<b>DEPARTMENT</b>						
City Council	\$ 67,045	\$ 81,732	\$ 120,500	\$ 131,200	\$ 137,100	\$ 158,600
City Manager <sup>(1)</sup>	4,827,998	2,817,126	6,897,300	9,219,155	2,404,750	2,323,850
City Attorney	1,817,278	1,512,560	1,157,800	1,160,050	1,202,800	1,223,400
City Clerk	352,598	310,584	405,550	425,127	334,400	412,500
Administrative Services	11,595,532	13,863,588	15,340,330	15,717,076	16,840,450	17,701,950
Community Development <sup>(2)</sup>	4,633,616	10,001,470	13,991,100	24,523,799	12,978,200	34,196,700
Fire	14,330,419	16,291,082	15,573,400	16,903,235	16,750,700	17,234,800
Information Technology <sup>(3)</sup>	3,216,959	-	-	-	-	-
Parks & Recreation	8,866,698	9,327,643	9,630,300	16,644,125	9,848,200	9,930,400
Police	28,152,067	22,561,510	24,591,100	26,348,099	24,854,050	25,243,850
Public Works <sup>(4)</sup>	24,659,566	20,062,903	21,545,500	26,243,695	19,986,550	22,542,500
Non-Departmental	30,625,530	6,760,633	6,053,700	12,263,500	6,447,700	6,543,200
<b>TOTAL</b>	<b>\$ 133,145,305</b>	<b>\$ 103,590,832</b>	<b>\$ 115,306,580</b>	<b>\$ 149,579,062</b>	<b>\$ 111,784,900</b>	<b>\$ 137,511,750</b>

<sup>(1)</sup> The Housing Division was consolidated into the City Manager's Office from the Community Development Department in FY 2023/24.

<sup>(2)(4)</sup> The Engineering Services Division was consolidated into the Community Development Department from the Public Works Department in FY 2023/24

<sup>(3)</sup> The Information Technology Division was consolidated into the Administrative Services Department starting in FY 2023/24.

<sup>(5)</sup> The FY 2024/25 Revised Budget includes carryforward funds from FY 2023/24 to account for previously appropriated funds for projects that were not completed and are continuing in FY 2024/25, and City Council budget amendments through March 2025.

Note: Totals for charts in this section may not sum precisely due to rounding.

Schedule 1B  
Appropriations by Category and Department  
Fiscal Year 2025/26

	Revenues	Staffing	Contracted Services	Operating Expenses	Other Uses/ Debt Service/ Depreciation	Capital Outlay	Total Obligations	Net Operating
<b>DEPARTMENT</b>								
City Council	\$ -	\$ 55,100	\$ 22,500	\$ 59,500	\$ -	\$ -	\$ 137,100	\$ (137,100)
City Manager	255,250	1,482,200	597,750	162,300	162,500	-	2,404,750	(2,149,500)
City Attorney	28,100	755,700	400,000	19,000	28,100	-	1,202,800	(1,174,700)
City Clerk	-	305,350	2,000	27,050	-	-	334,400	(334,400)
Administrative Services	9,028,100	10,442,600	1,560,250	3,725,200	1,112,400	-	16,840,450	(7,812,350)
Community Development	6,046,700	4,639,800	1,996,000	404,000	389,600	5,548,800	12,978,200	(6,931,500)
Fire	5,791,300	12,275,700	293,800	1,657,400	2,495,800	28,000	16,750,700	(10,959,400)
Parks & Recreation	5,093,800	3,419,300	2,008,650	3,463,350	731,900	225,000	9,848,200	(4,754,400)
Police	2,075,500	21,019,500	923,100	2,469,250	442,200	-	24,854,050	(22,778,550)
Public Works	3,893,950	6,210,000	4,048,900	6,587,700	1,235,700	1,904,250	19,986,550	(16,092,600)
Non-Departmental	82,730,300	-	-	3,811,500	2,636,200	-	6,447,700	76,282,600
<b>TOTAL</b>	<b>\$114,943,000</b>	<b>\$ 60,605,250</b>	<b>\$ 11,852,950</b>	<b>\$ 22,386,250</b>	<b>\$ 9,234,400</b>	<b>\$ 7,706,050</b>	<b>\$111,784,900</b>	<b>\$ 3,158,100</b>

Fiscal Year 2026/27

	Revenues	Staffing	Contracted Services	Operating Expenses	Other Uses/ Debt Service/ Depreciation	Capital Outlay	Total Obligations	Net Operating
<b>DEPARTMENT</b>								
City Council	\$ -	\$ 55,100	\$ 39,000	\$ 64,500	\$ -	\$ -	\$ 158,600	\$ (158,600)
City Manager	255,250	1,510,300	490,025	161,025	162,500	-	2,323,850	(2,068,600)
City Attorney	28,100	776,300	400,000	19,000	28,100	-	1,223,400	(1,195,300)
City Clerk	-	312,050	2,000	98,450	-	-	412,500	(412,500)
Administrative Services	9,799,400	11,022,400	1,635,800	3,931,750	1,112,000	-	17,701,950	(7,902,550)
Community Development	10,783,200	4,766,100	1,911,000	376,600	991,000	26,152,000	34,196,700	(23,413,500)
Fire	5,892,800	12,777,200	288,800	1,596,200	2,542,600	30,000	17,234,800	(11,342,000)
Parks & Recreation	5,094,000	3,521,400	2,077,750	3,357,450	733,800	240,000	9,930,400	(4,836,400)
Police	1,964,500	21,655,700	942,200	2,254,250	391,700	-	25,243,850	(23,279,350)
Public Works	3,764,550	6,403,000	4,249,500	7,012,700	1,189,800	3,687,500	22,542,500	(18,777,950)
Non-Departmental	85,221,200	-	-	4,261,500	2,281,700	-	6,543,200	78,678,000
<b>TOTAL</b>	<b>\$122,803,000</b>	<b>\$ 62,799,550</b>	<b>\$ 12,036,075</b>	<b>\$ 23,133,425</b>	<b>\$ 9,433,200</b>	<b>\$ 30,109,500</b>	<b>\$137,511,750</b>	<b>\$ (14,708,750)</b>

Schedule 2  
Sources, Uses, and Changes in Fund Balance  
For Fiscal Year 2025/26

	Sources		Uses		Contribution		Fund Balance	
					Total	/ Use of	Beginning	Ending
	Revenues	Operations	CIP	Obligations	Reserve	(Deficit)	Balance	Balance
FUNDS								
General Funds								
General Fund (100)	\$ 69,321,200	\$ 68,427,150	\$ 328,000	\$ 68,755,150	\$ (468,100)	\$ 97,950	\$ 27,568,600	\$ 27,666,550
General Fund Committed Fund Balance	-	-	-	-	468,100	468,100	21,451,600	21,919,700
Boroski Landfill Monitoring (727)	28,100	28,100	-	28,100	-	-	-	-
Building Reserve (180)	-	-	-	-	-	-	1,387,000	1,387,000
Economic Development (122)	-	120,600	-	120,600	-	(120,600)	617,900	497,300
General Fund ARPA (166)	-	110,000	-	110,000	-	(110,000)	836,100	726,100
Park Infrastructure Reserve (170)	-	-	-	-	-	-	664,100	664,100
Quarry Park Amphitheater Events (111)	135,000	144,600	-	144,600	-	(9,600)	(31,100)	(40,700)
Retirees Health (151)	2,603,200	2,583,200	-	2,583,200	-	20,000	1,539,500	1,559,500
Technology Fee (130)	475,700	638,550	-	638,550	-	(162,850)	408,100	245,250
Subtotal General Funds	72,563,200	72,052,200	328,000	72,380,200	-	183,000	54,441,800	54,624,800
Capital Projects Funds								
Capital Construction Fees (304)	949,700	605,800	-	605,800	-	343,900	3,789,500	4,133,400
Reserve for LRBS Debt Service	-	-	-	-	-	-	1,059,300	1,059,300
Community Park Fees (301)	1,170,100	-	-	-	-	1,170,100	1,718,700	2,888,800
Community Recreation Center Facility Impact Fees (328)	163,900	-	-	-	-	163,900	374,700	538,600
North West Rocklin Community Park Fees (307)	641,800	-	-	-	-	641,800	1,049,800	1,691,600
Oak Tree Mitigation Fees (305)	39,500	159,200	-	159,200	-	(119,700)	438,000	318,300
Public Facilities Impact Fees (308)	417,000	-	-	-	-	417,000	2,031,300	2,448,300
Traffic Circulation Impact Fee (302)	1,876,200	194,300	450,000	644,300	-	1,231,900	18,196,700	19,428,600
Traffic Circulation Impact Fee (302) Loan	-	-	-	-	-	-	521,200	521,200
Trails Impact Fees (321)	48,300	-	-	-	-	48,300	85,300	133,600
Whitney Ranch Interchange Fees (325)	163,900	-	-	-	-	163,900	1,143,800	1,307,700
Whitney Ranch Trunk Sewer Project (306)	35,000	35,000	-	35,000	-	-	-	-
Subtotal Capital Projects Funds	5,505,400	994,300	450,000	1,444,300	-	4,061,100	30,408,300	34,469,400
Debt Service Fund								
Capital Construction - Debt Service (400)	531,300	531,300	-	531,300	-	-	-	-
Subtotal Debt Service Fund	531,300	531,300	-	531,300	-	-	-	-
Internal Service Funds								
Risk Management (525)	5,584,100	5,544,100	-	5,544,100	-	40,000	1,360,900	1,400,900
Self-Insured Losses	-	-	-	-	-	-	3,568,800	3,568,800
Disaster Contingency	-	-	-	-	-	-	1,000,000	1,000,000
Vehicle Fleet Management (500)	3,407,000	3,764,100	-	3,764,100	-	(357,100)	6,686,700	6,329,600
Vehicle Fleet Net Capitalized Assets	-	-	-	-	-	-	7,067,500	7,067,500
Subtotal Internal Service Funds	8,991,100	9,308,200	-	9,308,200	-	(317,100)	19,683,900	19,366,800
Permanent Funds								
Cons. Easement Endowment (729)	13,400	13,400	-	13,400	-	-	453,500	453,500
Wetlands Maintenance Parcel 34 (728)	900	2,800	-	2,800	-	(1,900)	54,800	52,900
Subtotal Permanent Funds	14,300	16,200	-	16,200	-	(1,900)	508,300	506,400
Special Revenue Funds								
Asset Forfeiture - Federal (243)	600	-	-	-	-	600	21,000	21,600
Asset Forfeiture - State (242)	16,000	30,000	-	30,000	-	(14,000)	378,900	364,900
CASp Certification & Training (248)	-	10,000	-	10,000	-	(10,000)	89,300	79,300
CDBG - First Time Home Buyers (254)	-	-	-	-	-	-	103,200	103,200
CDBG - First Time Home Buyers (254) Loan	-	-	-	-	-	-	21,000	21,000
CDBG - HUD Entitlement (257)	302,750	102,750	200,000	302,750	-	-	-	-
CDBG 2000 - Oak Court (253)	-	-	-	-	-	-	265,600	265,600
CDBG 2000 - Oak Court (253) Loan	-	-	-	-	-	-	110,000	110,000
CDBG Housing Rehabilitation (251)	-	-	-	-	-	-	157,400	157,400
CDBG Housing Rehabilitation (251) Loan	-	-	-	-	-	-	188,000	188,000

Schedule 2 (continued)  
Sources, Uses, and Changes in Fund Balance  
For FY 2025/26

	Sources		Uses		Contribution			Fund Balance	
	Revenues	Operations	CIP	Total Obligations	/ Use of Reserve	Surplus/ (Deficit)	Beginning Balance	Ending Balance	
FUNDS (Continued)									
CFD No. 6 Open Space Maintenance (233)	\$ 408,400	\$ 380,100	\$ -	\$ 380,100	\$ -	\$ 28,300	\$ 414,600	\$ 442,900	
Community Facilities District No. 1 (231)	2,500,000	2,500,000	-	2,500,000	-	-	-	-	
Community Facilities District No. 5 (232)	7,879,900	7,247,400	225,000	7,472,400	-	407,500	6,869,700	7,277,200	
Costco Settlement (209)	-	-	-	-	-	-	3,755,200	3,755,200	
Gas Tax (201)	2,074,200	2,171,600	1,700,000	3,871,600	-	(1,797,400)	2,574,000	776,600	
Grants/Other Reimbursables (275)	272,750	56,000	216,750	272,750	-	-	-	-	
Landscaping & Lighting Maint. District No. 2 (235)	2,859,800	3,144,900	-	3,144,900	-	(285,100)	1,167,300	882,200	
Lighting Maintenance District No. 1 (230)	251,800	251,800	-	251,800	-	-	-	-	
Low & Moderate Income Housing Asset (270)	147,000	392,500	-	392,500	-	(245,500)	5,211,600	4,966,100	
Low & Moderate Income Housing Asset (270) Loan	-	-	-	-	-	-	3,740,000	3,740,000	
Opioid Settlement (247)	192,000	187,000	-	187,000	-	5,000	16,600	21,600	
Park Development Fees (300)	379,600	-	-	-	-	379,600	811,300	1,190,900	
Park Tax Special Assessment (236)	663,100	663,100	-	663,100	-	-	-	-	
Recreation Facilities Contribution (221)	100	-	-	-	-	100	2,400	2,500	
Sales Tax SB 325 (210)	4,761,100	2,320,300	1,107,500	3,427,800	-	1,333,300	1,398,900	2,732,200	
SB 1 - Road Maintenance & Rehabilitation (205)	2,003,700	-	2,487,000	2,487,000	-	(483,300)	4,054,700	3,571,400	
SB 325 Transit Fund (211)	1,366,900	1,462,700	-	1,462,700	-	(95,800)	95,800	-	
Streets Sr/Grants Fund (240)	991,800	-	991,800	991,800	-	-	-	-	
Supp Law Enforcement Services AB 3229 (736)	199,700	190,000	-	190,000	-	9,700	1,700	11,400	
Traffic Safety/Police Grants (244)	66,500	66,500	-	66,500	-	-	-	-	
Subtotal Special Revenue Funds	27,337,700	21,176,650	6,928,050	28,104,700	-	(767,000)	31,448,200	30,681,200	
TOTAL	\$114,943,000	\$104,078,850	\$ 7,706,050	\$111,784,900	\$ -	\$ 3,158,100	\$136,490,500	\$139,648,600	

Schedule 2  
Sources, Uses, and Changes in Fund Balance  
For FY 2026/27

	Sources		Uses		Contribution		Fund Balance	
	Revenues	Operations	CIP	Total Obligations	/ Use of Reserve	Surplus/ (Deficit)	Beginning Balance	Ending Balance
FUNDS								
General Funds								
General Fund (100)	\$ 71,160,400	\$ 70,091,700	\$ 520,000	\$ 70,611,700	\$ (517,600)	\$ 31,100	\$ 27,666,600	\$ 27,697,700
General Fund Committed Fund Balance	-	-	-	-	517,600	517,600	21,919,700	22,437,300
Boroski Landfill Monitoring (727)	28,100	28,100	-	28,100	-	-	-	-
Building Reserve (180)	-	-	-	-	-	-	1,387,000	1,387,000
Economic Development (122)	-	115,100	-	115,100	-	(115,100)	497,300	382,200
General Fund ARPA (166)	-	-	-	-	-	-	726,100	726,100
Park Infrastructure Reserve (170)	-	-	-	-	-	-	664,100	664,100
Quarry Park Amphitheater Events (111)	135,000	145,000	-	145,000	-	(10,000)	(40,700)	(50,700)
Retirees Health (151)	2,752,300	2,727,000	-	2,727,000	-	25,300	1,559,500	1,584,800
Technology Fee (130)	466,500	528,300	-	528,300	-	(61,800)	245,300	183,500
Subtotal General Funds	74,542,300	73,635,200	520,000	74,155,200	-	387,100	54,624,900	55,012,000
Capital Projects Funds								
Capital Construction Fees (304)	978,900	605,600	-	605,600	-	373,300	4,133,400	4,506,700
Reserve for LRBS Debt Service	-	-	-	-	-	-	1,059,300	1,059,300
Community Park Fees (301)	1,217,700	-	-	-	-	1,217,700	2,888,800	4,106,500
Community Recreation Center Facility Impact Fees (328)	171,000	-	-	-	-	171,000	538,600	709,600
North West Rocklin Community Park Fees (307)	617,400	-	-	-	-	617,400	1,691,600	2,309,000
Oak Tree Mitigation Fees (305)	36,400	159,500	-	159,500	-	(123,100)	318,300	195,200
Public Facilities Impact Fees (308)	438,900	-	-	-	-	438,900	2,448,300	2,887,200
Traffic Circulation Impact Fee (302)	1,689,300	728,900	17,685,000	18,413,900	-	(16,724,600)	19,428,600	2,704,000
Traffic Circulation Impact Fee (302) Loan	-	-	-	-	-	-	521,200	521,200
Trails Impact Fees (321)	50,300	-	-	-	-	50,300	133,600	183,900
Whitney Ranch Interchange Fees (325)	152,900	-	-	-	-	152,900	1,307,700	1,460,600
Whitney Ranch Trunk Sewer Project (306)	35,000	35,000	-	35,000	-	-	-	-
Subtotal Capital Projects Funds	5,387,800	1,529,000	17,685,000	19,214,000	-	(13,826,200)	34,469,400	20,643,200
Debt Service Fund								
Capital Construction - Debt Service (400)	531,100	531,100	-	531,100	-	-	-	-
Subtotal Debt Service Fund	531,100	531,100	-	531,100	-	-	-	-
Internal Service Funds								
Risk Management (525)	6,242,100	6,192,900	-	6,192,900	-	49,200	1,400,900	1,450,100
Self-Insured Losses	-	-	-	-	-	-	3,568,800	3,568,800
Disaster Contingency	-	-	-	-	-	-	1,000,000	1,000,000
Vehicle Fleet Management (500)	3,461,700	4,246,500	-	4,246,500	-	(784,800)	6,329,600	5,544,800
Vehicle Fleet Net Capitalized Assets	-	-	-	-	-	-	7,067,500	7,067,500
Subtotal Internal Service Funds	9,703,800	10,439,400	-	10,439,400	-	(735,600)	19,366,800	18,631,200
Permanent Funds								
Cons. Easement Endowment (729)	14,900	14,900	-	14,900	-	-	453,500	453,500
Wetlands Maintenance Parcel 34 (728)	1,000	2,900	-	2,900	-	(1,900)	52,900	51,000
Subtotal Permanent Funds	15,900	17,800	-	17,800	-	(1,900)	506,400	504,500
Special Revenue Funds								
Asset Forfeiture - Federal (243)	700	-	-	-	-	700	21,600	22,300
Asset Forfeiture - State (242)	17,500	30,000	-	30,000	-	(12,500)	364,900	352,400
CASp Certification & Training (248)	-	10,000	-	10,000	-	(10,000)	79,300	69,300
CDBG - First Time Home Buyers (254)	-	-	-	-	-	-	103,200	103,200
CDBG - First Time Home Buyers (254) Loan	-	-	-	-	-	-	21,000	21,000
CDBG - HUD Entitlement (257)	302,750	102,750	200,000	302,750	-	-	-	-
CDBG 2000 - Oak Court (253)	-	-	-	-	-	-	265,600	265,600
CDBG 2000 - Oak Court (253) Loan	-	-	-	-	-	-	110,000	110,000
CDBG Housing Rehabilitation (251)	-	-	-	-	-	-	157,400	157,400
CDBG Housing Rehabilitation (251) Loan	-	-	-	-	-	-	188,000	188,000



Schedule 2 (continued)  
Sources, Uses, and Changes in Fund Balance  
For FY 2026/27

	Sources		Uses		Contribution			Fund Balance	
	Revenues	Operations	CIP	Total Obligations	/ Use of Reserve	Surplus/ (Deficit)	Beginning Balance	Ending Balance	
FUNDS (Continued)									
CFD No. 6 Open Space Maintenance (233)	\$ 426,900	\$ 379,700	\$ -	\$ 379,700	\$ -	\$ 47,200	\$ 442,900	\$ 490,100	
Community Facilities District No. 1 (231)	2,547,000	2,547,000	-	2,547,000	-	-	-	-	
Community Facilities District No. 5 (232)	8,234,100	7,126,700	-	7,126,700	-	1,107,400	7,277,200	8,384,600	
Costco Settlement (209)	-	-	-	-	-	-	3,755,200	3,755,200	
Gas Tax (201)	1,944,700	1,877,900	325,000	2,202,900	-	(258,200)	776,600	518,400	
Grants/Other Reimbursables (275)	139,250	10,000	129,250	139,250	-	-	-	-	
Landscaping & Lighting Maint. District No. 2 (235)	2,932,500	3,270,600	-	3,270,600	-	(338,100)	882,200	544,100	
Lighting Maintenance District No. 1 (230)	251,800	251,800	-	251,800	-	-	-	-	
Low & Moderate Income Housing Asset (270)	156,600	392,500	-	392,500	-	(235,900)	4,966,100	4,730,200	
Low & Moderate Income Housing Asset (270) Loan	-	-	-	-	-	-	3,740,000	3,740,000	
Opioid Settlement (247)	200,800	195,000	-	195,000	-	5,800	21,600	27,400	
Park Development Fees (300)	395,800	-	-	-	-	395,800	1,190,900	1,586,700	
Park Tax Special Assessment (236)	663,100	663,100	-	663,100	-	-	-	-	
Recreation Facilities Contribution (221)	100	-	-	-	-	100	2,500	2,600	
Sales Tax SB 325 (210)	4,763,600	2,695,400	3,357,500	6,052,900	-	(1,289,300)	2,732,200	1,442,900	
SB 1 - Road Maintenance & Rehabilitation (205)	2,012,100	-	1,975,750	1,975,750	-	36,350	3,571,400	3,607,750	
SB 325 Transit Fund (211)	1,499,300	1,499,300	-	1,499,300	-	-	-	-	
Streets Sr/Grants Fund (240)	5,917,000	-	5,917,000	5,917,000	-	-	-	-	
Supp Law Enforcement Services AB 3229 (736)	208,500	190,000	-	190,000	-	18,500	11,400	29,900	
Traffic Safety/Police Grants (244)	8,000	8,000	-	8,000	-	-	-	-	
Subtotal Special Revenue Funds	32,622,100	21,249,750	11,904,500	33,154,250	-	(532,150)	30,681,200	30,149,050	
TOTAL	\$122,803,000	\$107,402,250	\$30,109,500	\$137,511,750	\$ -	\$ (14,708,750)	\$139,648,700	\$124,939,950	

Schedule 3  
Revenues by Category for General Fund

	Actual FY2022/23	Actual FY2023/24	Original Budget FY2024/25	Revised Budget FY2024/25	Approved Budget FY2025/26	Approved Budget FY2026/27
<b>GENERAL FUND</b>						
<b>Taxes</b>						
Property Tax - Secured	\$ 14,574,138	\$ 15,585,922	\$ 15,570,000	\$ 15,570,000	\$ 16,357,000	\$ 17,039,000
Property Tax - RDA Residual Distribution	1,106,930	1,143,100	1,200,000	1,200,000	1,303,000	1,329,000
Property Tax - Unsecured	296,799	309,048	335,600	335,600	349,000	363,000
Property Tax - Prior Unsecured	5,777	7,444	1,700	1,700	4,000	5,000
Property Tax - Supplemental	742,379	478,959	550,000	550,000	441,000	441,000
Property Tax In Lieu MVLF	6,804,676	7,237,814	7,556,300	7,556,300	7,866,000	8,195,000
Transfer Tax	586,263	507,520	450,000	450,000	425,000	427,000
<b>Subtotal Property Taxes</b>	<b>24,116,961</b>	<b>25,269,807</b>	<b>25,663,600</b>	<b>25,663,600</b>	<b>26,745,000</b>	<b>27,799,000</b>
Sales Tax	19,607,292	21,556,489	19,405,300	19,405,300	20,287,000	20,855,000
Sales Tax - Public Safety	675,926	645,644	618,900	618,900	665,000	665,000
<b>Subtotal Sales Taxes</b>	<b>20,283,218</b>	<b>22,202,134</b>	<b>20,024,200</b>	<b>20,024,200</b>	<b>20,952,000</b>	<b>21,520,000</b>
Business License Tax	439,255	441,127	423,800	423,800	425,000	427,000
STR Transient Occupancy Tax	18,655	39,797	18,000	18,000	18,000	19,000
Transient Occupancy Tax	1,024,294	1,082,046	1,000,000	1,000,000	1,050,000	1,102,000
Utility Franchise Tax	2,615,012	2,790,010	2,802,900	2,802,900	2,612,000	2,664,000
<b>Subtotal Other Taxes</b>	<b>4,097,216</b>	<b>4,352,980</b>	<b>4,244,700</b>	<b>4,244,700</b>	<b>4,105,000</b>	<b>4,212,000</b>
<b>Total Taxes</b>	<b>48,497,396</b>	<b>51,824,920</b>	<b>49,932,500</b>	<b>49,932,500</b>	<b>51,802,000</b>	<b>53,531,000</b>
<b>Licenses and Permits</b>						
Animal License	58,904	58,104	60,000	60,000	60,000	60,000
Building Permit	2,969,765	3,016,779	3,881,900	3,881,900	3,880,800	3,880,800
Certificate of Occupancy	15,777	8,882	11,700	11,700	11,700	11,700
ELQ - CEQA	35,858	43,815	44,500	44,500	30,000	30,000
Encroachment Permit	70,791	73,638	90,000	90,000	75,000	75,000
Fire Operational Permit	89,603	75,153	45,000	45,000	85,000	90,000
Grazing Permit	618	578	800	800	700	700
Home Occupation Permit	31,008	30,972	29,700	29,700	29,700	29,700
Land Use Permit	123,994	157,885	131,500	131,500	131,500	131,500
Other Licenses & Permit	4,486	4,419	4,300	4,300	3,700	3,700
Oversize Load Permit	9,502	11,662	8,000	8,000	10,000	10,000
Plan Duplication Processing	383	836	400	400	1,000	1,000
Short Term Rental Permit	3,037	2,442	2,500	2,500	2,500	1,500
<b>Subtotal Licenses and Permits</b>	<b>3,413,726</b>	<b>3,485,164</b>	<b>4,310,300</b>	<b>4,310,300</b>	<b>4,321,600</b>	<b>4,325,600</b>
<b>Fines, Forfeitures, &amp; Penalties</b>						
Business License Penalty	9,952	8,863	7,000	7,000	8,000	8,000
DUI Cost Recovery	525	3,300	1,000	1,000	1,500	1,500
Parking Citation	15,466	14,867	15,000	15,000	10,000	10,000
Statute Violation Fine	74,627	53,525	60,000	60,000	60,000	60,000
Vehicle Cite Corr-Sign Off	333	1,120	500	500	500	500
Other Fine/Forfeiture/Penalty	22,495	18,847	10,600	10,600	11,500	11,500
<b>Subtotal Fines, Forfeitures, &amp; Penalties</b>	<b>123,398</b>	<b>100,521</b>	<b>94,100</b>	<b>94,100</b>	<b>91,500</b>	<b>91,500</b>
<b>Charges for Services</b>						
Admission Fee	6,066	12,515	8,000	8,000	-	-
Animal Return Fee	357	121	500	500	600	600
Annexation Fee	17,044	13,763	-	-	-	-
Annual Business Inspection	5,612	455	500	500	500	500
Brycer Inspection Compliance Fee	9,105	11,406	8,000	8,000	9,000	9,000
Business License Applic. Fee	15,976	16,380	15,000	15,000	16,000	16,000

Schedule 3 (continued)  
Revenues by Category for General Fund

	Actual FY2022/23	Actual FY2023/24	Original Budget FY2024/25	Revised Budget FY2024/25	Approved Budget FY2025/26	Approved Budget FY2026/27
<b>GENERAL FUND (continued)</b>						
<b>Charges for Services</b>						
Concurrent Application Fee	\$ 114,942	\$ 34,377	\$ 109,600	\$ 109,600	\$ 90,000	\$ 90,000
Contract Service	159,066	345,670	266,600	266,600	272,600	266,300
Copies	2,778	2,545	1,200	1,200	1,200	1,200
Engineering Inspection Fee	89,272	351,790	425,000	425,000	425,000	300,000
Engineering Map Check Fee	37,144	45,885	50,000	50,000	40,000	40,000
Engineering Plan Check Fee	215,251	483,887	375,000	375,000	300,000	250,000
False Alarm Fee	55,937	61,636	45,000	45,000	50,000	50,000
Fingerprinting Fee	10,272	9,552	10,000	10,000	13,000	13,000
Fire Fee	184,727	204,296	215,200	215,200	287,200	287,200
First Responder Fee	407,406	399,199	350,000	346,500	400,000	400,000
Flood Zone	-	373	1,500	1,500	-	-
Grading Plan Fee	-	14,433	-	-	-	-
Impound & Repo Fee	25,325	29,931	25,000	25,000	29,000	29,000
Improvement Plan Revision Fee	671	-	1,000	1,000	-	-
Massage Technician Permit	7,958	21,286	10,000	10,000	14,000	14,000
Miscellaneous Engineering Fee	-	1,524	3,000	3,000	3,000	3,000
Nwraa Admin Fee	-	10,611	-	-	-	-
Overage/Underage	0	(5)	-	-	-	-
Program Fee	228,508	169,353	235,100	243,350	180,000	180,000
Records Maintenance Fee	24,082	25,055	27,000	27,000	25,000	25,000
Reports	1,479	2,069	800	800	1,500	1,500
Sale of Advertising	14,500	13,875	27,500	27,500	27,500	27,500
SB 330 Fee	1,190	892	-	-	1,000	1,000
Sierra College Contract	552,362	666,981	615,000	615,000	615,000	615,000
State Bldg Stdtd Admin Fee	698	581	1,000	1,000	700	700
Tentative Subdivision Map	68,053	12,649	14,800	14,800	14,800	14,800
Weed Abatement Fee	62,093	74,787	50,000	50,000	67,700	67,700
<b>Subtotal Charges for Services</b>	<b>2,317,874</b>	<b>3,037,871</b>	<b>2,891,300</b>	<b>2,896,050</b>	<b>2,884,300</b>	<b>2,703,000</b>
<b>Intergovernmental</b>						
Federal Grant	18,823	52,100	-	-	8,000	8,000
Post Reimbursement	29,870	19,947	20,000	20,000	20,000	10,000
RATTF Revenue	120,222	127,057	100,000	100,000	115,000	115,000
Reimbursement Revenue	489,351	274,590	198,300	198,300	232,500	240,700
Special Revenue	-	1,115	-	3,500	3,500	3,500
State Grant	4,152	123,099	-	-	5,000	5,000
State HOPTR	82,486	81,388	80,300	80,300	79,000	78,000
State Motor Vehicle In - Lieu	73,456	88,058	60,000	60,000	65,000	69,000
State Realignment	100,000	100,000	100,000	100,000	100,000	100,000
Successor Agency Admin Fee	60,000	70,000	70,000	70,000	70,000	40,000
<b>Subtotal Intergovernmental</b>	<b>978,358</b>	<b>937,355</b>	<b>628,600</b>	<b>632,100</b>	<b>698,000</b>	<b>669,200</b>
<b>Miscellaneous</b>						
Cap Fac Impact Admin Fee	18,403	16,036	11,000	11,000	15,000	15,000
Contributed Capital	4,130,600	746,700	-	-	-	-
Donation	7,800	7,800	10,000	10,000	5,000	5,000
Mandated Payments Revenue	17,716	69,495	10,000	10,000	65,000	65,000
Miscellaneous Revenue	121,483	96,677	32,600	37,600	15,600	25,600
Rebate Payment	26,199	19,853	25,000	25,000	22,000	22,000
Sale of Taxable Item	273	61	600	600	100	100
Special Assessment Admin Fee	120,600	107,000	120,300	120,300	126,200	111,500
<b>Subtotal Miscellaneous</b>	<b>4,443,075</b>	<b>1,063,621</b>	<b>209,500</b>	<b>214,500</b>	<b>248,900</b>	<b>244,200</b>

Schedule 3 (continued)  
Revenues By Category for General Fund

	Actual FY2022/23	Actual FY2023/24	Original Budget FY2024/25	Revised Budget FY2024/25	Approved Budget FY2025/26	Approved Budget FY2026/27
<b>GENERAL FUND (continued)</b>						
<b>Use of Money and Property</b>						
GASB No. 31 FMV Adjustment	\$ (482,854)	\$ 1,377,605	\$ -	\$ -	\$ -	\$ -
Interest Income	938,003	2,088,166	1,017,900	1,017,900	1,558,700	1,637,800
Rental Income	1,258,951	1,488,163	1,575,900	1,575,900	1,236,500	1,271,500
Sale of Asset	-	1,700	-	-	500	500
<b>Subtotal Use of Money and Property</b>	<b>1,714,100</b>	<b>4,955,634</b>	<b>2,593,800</b>	<b>2,593,800</b>	<b>2,795,700</b>	<b>2,909,800</b>
<b>Other Sources</b>						
Engineering Transfer In	165,600	105,759	61,900	61,900	104,200	717,000
Transfer In Fac Maint Allocation	179,100	197,879	218,800	218,800	205,900	204,500
Transfer In From General Fund	79,900	-	-	-	-	-
Transfer In From ISF	-	-	-	4,199	-	-
Transfer In From Spec Revenue	10,133,143	3,644,192	3,639,400	3,639,400	3,823,000	3,773,000
Transfer In From CIP	333,564	8,655	28,900	3,900	35,000	35,000
Transfer In From Trust/Agency	2,512	2,600	2,700	2,700	2,800	2,900
Transfer In Indirect Cost Allocation	1,786,489	1,915,881	2,160,800	2,160,800	2,308,300	1,953,700
<b>Subtotal Other Sources</b>	<b>12,680,308</b>	<b>5,874,965</b>	<b>6,112,500</b>	<b>6,091,699</b>	<b>6,479,200</b>	<b>6,686,100</b>
<b>TOTAL</b>	<b>\$ 74,168,236</b>	<b>\$ 71,280,052</b>	<b>\$ 66,772,600</b>	<b>\$ 66,765,049</b>	<b>\$ 69,321,200</b>	<b>\$ 71,160,400</b>

## Schedule 4

### Revenues by Fund and Object

Object Code	Object Description	Actual FY2022/23	Actual FY2023/24	Original Budget FY2024/25	Revised Budget FY2024/25	Approved Budget FY2025/26	Approved Budget FY2026/27
<b>GENERAL FUND (FUND 100)</b>							
<b>Charges for Services</b>							
4100	Business License Applic. Fee	\$ 15,976	\$ 16,380	\$ 15,000	\$ 15,000	\$ 16,000	\$ 16,000
4108	Records Maintenance Fee	24,082	25,055	27,000	27,000	25,000	25,000
4118	Engineering Inspection Fee	89,272	351,790	425,000	425,000	425,000	300,000
4120	Engineering Plan Check Fee	215,251	483,887	375,000	375,000	300,000	250,000
4122	Engineering Map Check Fee	37,144	45,885	50,000	50,000	40,000	40,000
4124	Grading Plan Fee	-	14,433	-	-	-	-
4128	Improvement Plan Revision Fee	671	-	1,000	1,000	-	-
4130	Miscellaneous Engineering Fee	-	1,524	3,000	3,000	3,000	3,000
4131	Flood Zone	-	373	1,500	1,500	-	-
4132	Fingerprinting Fee	10,272	9,552	10,000	10,000	13,000	13,000
4134	Reports	1,479	2,069	800	800	1,500	1,500
4135	Copies	2,778	2,545	1,200	1,200	1,200	1,200
4136	Animal Return Fee	357	121	500	500	600	600
4138	Massage Technician Permit	7,958	21,286	10,000	10,000	14,000	14,000
4140	False Alarm Fee	55,937	61,636	45,000	45,000	50,000	50,000
4141	Brycer Inspection Compliance Fee	9,105	11,406	8,000	8,000	9,000	9,000
4142	Impound & Repo Fee	25,325	29,931	25,000	25,000	29,000	29,000
4146	Weed Abatement Fee	62,093	74,787	50,000	50,000	67,700	67,700
4149	Fire Fee	184,727	204,296	215,200	215,200	287,200	287,200
4150	Tentative Subdivision Map	68,053	12,649	14,800	14,800	14,800	14,800
4151	Annual Business Inspection	5,612	455	500	500	500	500
4158	Concurrent Application Fee	114,942	34,377	109,600	109,600	90,000	90,000
4159	SB 330 Fee	1,190	892	-	-	1,000	1,000
4160	Annexation Fee	17,044	13,763	-	-	-	-
4170	Admission Fee	6,066	12,515	8,000	8,000	-	-
4172	Sale of Advertising	14,500	13,875	27,500	27,500	27,500	27,500
4235	Sierra College Contract	552,362	666,981	615,000	615,000	615,000	615,000
4240	Contract Service	159,066	345,670	266,600	266,600	272,600	266,300
4470	Nwraa Admin Fee	-	10,611	-	-	-	-
4475	State Bldg Stdrd Admin Fee	698	581	1,000	1,000	700	700
4511	First Responder Fee	407,406	399,199	350,000	346,500	400,000	400,000
4700	Program Fee	228,508	169,353	235,100	243,350	180,000	180,000
4705	Overage/Underage	0	(5)	-	-	-	-
<b>Subtotal Charges for Services</b>		<b>2,317,874</b>	<b>3,037,871</b>	<b>2,891,300</b>	<b>2,896,050</b>	<b>2,884,300</b>	<b>2,703,000</b>
<b>Fines, Forfeitures, &amp; Penalties</b>							
4102	Business License Penalty	9,952	8,863	7,000	7,000	8,000	8,000
4200	Statute Violation Fine	74,627	53,525	60,000	60,000	60,000	60,000
4210	Parking Citation	15,466	14,867	15,000	15,000	10,000	10,000
4215	Vehicle Cite Corr-Sign Off	333	1,120	500	500	500	500
4220	DUI Cost Recovery	525	3,300	1,000	1,000	1,500	1,500
4225	Other Fine/Forfeiture/Penalty	22,495	18,847	10,600	10,600	11,500	11,500
<b>Subtotal Fines, forfeitures, &amp; Penalties</b>		<b>123,398</b>	<b>100,521</b>	<b>94,100</b>	<b>94,100</b>	<b>91,500</b>	<b>91,500</b>
<b>Intergovernmental</b>							
4500	Federal Grant	18,823	52,100	-	-	8,000	8,000
4505	State Grant	4,152	123,099	-	-	5,000	5,000
4513	Special Revenue	-	1,115	-	3,500	3,500	3,500
4514	Reimbursement Revenue	489,351	274,590	198,300	198,300	232,500	240,700
4520	State Motor Vehicle In - Lieu	73,456	88,058	60,000	60,000	65,000	69,000

# Schedule 4 (continued)

## Revenues by Fund and Object

Object Code	Object Description	Actual FY2022/23	Actual FY2023/24	Original Budget FY2024/25	Revised Budget FY2024/25	Approved Budget FY2025/26	Approved Budget FY2026/27
<b>GENERAL FUND (FUND 100)</b>							
4521	RATTF Revenue	\$ 120,222	\$ 127,057	\$ 100,000	\$ 100,000	\$ 115,000	\$ 115,000
4522	State Realignment	100,000	100,000	100,000	100,000	100,000	100,000
4530	State HOPTR	82,486	81,388	80,300	80,300	79,000	78,000
4535	Post Reimbursement	29,870	19,947	20,000	20,000	20,000	10,000
4740	Successor Agency Admin Fee	60,000	70,000	70,000	70,000	70,000	40,000
	<b>Subtotal Intergovernmental</b>	<b>978,358</b>	<b>937,355</b>	<b>628,600</b>	<b>632,100</b>	<b>698,000</b>	<b>669,200</b>
<b>Licenses and Permits</b>							
4047	Short Term Rental Permit	3,037	2,442	2,500	2,500	2,500	1,500
4104	Animal License	58,904	58,104	60,000	60,000	60,000	60,000
4106	Building Permit	2,969,765	3,016,779	3,881,900	3,881,900	3,880,800	3,880,800
4107	Plan Duplication Processing	383	836	400	400	1,000	1,000
4110	Certificate of Occupancy	15,777	8,882	11,700	11,700	11,700	11,700
4112	Encroachment Permit	70,791	73,638	90,000	90,000	75,000	75,000
4114	Oversize Load Permit	9,502	11,662	8,000	8,000	10,000	10,000
4116	Other Licenses & Permit	4,486	4,419	4,300	4,300	3,700	3,700
4152	Land Use Permit	123,994	157,885	131,500	131,500	131,500	131,500
4155	Fire Operational Permit	89,603	75,153	45,000	45,000	85,000	90,000
4156	EIQ - CEQA	35,858	43,815	44,500	44,500	30,000	30,000
4164	Home Occupation Permit	31,008	30,972	29,700	29,700	29,700	29,700
4165	Grazing Permit	618	578	800	800	700	700
	<b>Subtotal Licenses and Permits</b>	<b>3,413,726</b>	<b>3,485,164</b>	<b>4,310,300</b>	<b>4,310,300</b>	<b>4,321,600</b>	<b>4,325,600</b>
<b>Taxes</b>							
4000	Property Tax - Secured	14,574,138	15,585,922	15,570,000	15,570,000	16,357,000	17,039,000
4005	Property Tax - Unsecured	296,799	309,048	335,600	335,600	349,000	363,000
4010	Property Tax - Prior Unsecured	5,777	7,444	1,700	1,700	4,000	5,000
4011	Property Tax - RDA Residual Distribution	1,106,930	1,143,100	1,200,000	1,200,000	1,303,000	1,329,000
4020	Property Tax - Supplemental	742,379	478,959	550,000	550,000	441,000	441,000
4030	Sales Tax	19,607,292	21,556,489	19,405,300	19,405,300	20,287,000	20,855,000
4035	Sales Tax - Public Safety	675,926	645,644	618,900	618,900	665,000	665,000
4040	Transfer Tax	586,263	507,520	450,000	450,000	425,000	427,000
4045	Transient Occupancy Tax	1,024,294	1,082,046	1,000,000	1,000,000	1,050,000	1,102,000
4046	STR Transient Occupancy Tax	18,655	39,797	18,000	18,000	18,000	19,000
4050	Utility Franchise Tax	2,615,012	2,790,010	2,802,900	2,802,900	2,612,000	2,664,000
4055	Business License Tax	439,255	441,127	423,800	423,800	425,000	427,000
4515	Property Tax In Lieu MVLF	6,804,676	7,237,814	7,556,300	7,556,300	7,866,000	8,195,000
	<b>Subtotal Taxes</b>	<b>48,497,396</b>	<b>51,824,920</b>	<b>49,932,500</b>	<b>49,932,500</b>	<b>51,802,000</b>	<b>53,531,000</b>
<b>Use of Money and Property</b>							
4300	Interest Income	938,003	2,088,166	1,017,900	1,017,900	1,558,700	1,637,800
4310	GASB No. 31 FMV Adjustment	(482,854)	1,377,605	-	-	-	-
4315	Rental Income	1,258,951	1,488,163	1,575,900	1,575,900	1,236,500	1,271,500
4400	Sale of Asset	-	1,700	-	-	500	500
	<b>Subtotal Use of Money and Property</b>	<b>1,714,100</b>	<b>4,955,634</b>	<b>2,593,800</b>	<b>2,593,800</b>	<b>2,795,700</b>	<b>2,909,800</b>



Schedule 4 (continued)  
Revenues by Fund and Object

Object Code	Object Description	Actual FY2022/23	Actual FY2023/24	Original Budget FY2024/25	Revised Budget FY2024/25	Approved Budget FY2025/26	Approved Budget FY2026/27
<b>GENERAL FUND (FUND 100)</b>							
<b>Miscellaneous</b>							
4320	Rebate Payment	\$ 26,199	\$ 19,853	\$ 25,000	\$ 25,000	\$ 22,000	\$ 22,000
4430	Special Assessment Admin Fee	120,600	107,000	120,300	120,300	126,200	111,500
4435	Miscellaneous Revenue	121,483	96,677	32,600	37,600	15,600	25,600
4437	Mandated Payments Revenue	17,716	69,495	10,000	10,000	65,000	65,000
4438	Cap Fac Impact Admin Fee	18,403	16,036	11,000	11,000	15,000	15,000
4440	Sale of Taxable Item	273	61	600	600	100	100
4600	Donation	7,800	7,800	10,000	10,000	5,000	5,000
4901	Contributed Capital	4,130,600	746,700	-	-	-	-
	<b>Subtotal Miscellaneous</b>	<b>4,443,075</b>	<b>1,063,621</b>	<b>209,500</b>	<b>214,500</b>	<b>248,900</b>	<b>244,200</b>
<b>Other Sources</b>							
4800	Transfer In From General Fund	79,900	-	-	-	-	-
4810	Transfer In From Spec Revenue	10,133,143	3,644,192	3,639,400	3,639,400	3,823,000	3,773,000
4820	Transfer In From CIP	333,564	8,655	28,900	3,900	35,000	35,000
4840	Transfer In From ISF	-	-	-	4,199	-	-
4850	Transfer In From Trust/Agency	2,512	2,600	2,700	2,700	2,800	2,900
4860	Transfer In Indirect Cost Allocation	1,786,489	1,915,881	2,160,800	2,160,800	2,308,300	1,953,700
4865	Transfer In Fac Maint Allocation	179,100	197,879	218,800	218,800	205,900	204,500
4895	Engineering Transfer In	165,600	105,759	61,900	61,900	104,200	717,000
	<b>Subtotal Other Sources</b>	<b>12,680,308</b>	<b>5,874,965</b>	<b>6,112,500</b>	<b>6,091,699</b>	<b>6,479,200</b>	<b>6,686,100</b>
	<b>GENERAL FUND TOTAL</b>	<b>\$ 74,168,236</b>	<b>\$ 71,280,052</b>	<b>\$ 66,772,600</b>	<b>\$ 66,765,049</b>	<b>\$ 69,321,200</b>	<b>\$ 71,160,400</b>
<b>QUARRY PARK AMPHITHEATER EVENTS (FUND 111)</b>							
4170	Admission Fee	159,953	182,254	50,000	50,000	75,000	75,000
4172	Sale of Advertising	55,000	-	-	-	-	-
4700	Program Fee	28,301	28,234	35,000	35,000	60,000	60,000
4514	Reimbursement Revenue	1,845	875	-	-	-	-
4315	Rental Income	2,800	450	-	-	-	-
	<b>QUARRY PARK AMPHITHEATER EVENTS TOTAL</b>	<b>247,899</b>	<b>211,812</b>	<b>85,000</b>	<b>85,000</b>	<b>135,000</b>	<b>135,000</b>
<b>ECONOMIC DEVELOPMENT (FUND 122)</b>							
4800	Transfer In From General Fund	449,000	-	-	500,000	-	-
	<b>ECONOMIC DEVELOPMENT TOTAL</b>	<b>449,000</b>	<b>-</b>	<b>-</b>	<b>500,000</b>	<b>-</b>	<b>-</b>
<b>TECHNOLOGY FEE (FUND 130)</b>							
4800	Transfer In From General Fund	181,000	50,000	-	-	-	-
4885	Transfer In -Tech Fee	325,240	374,991	510,800	510,800	475,700	466,500
	<b>TECHNOLOGY FEE TOTAL</b>	<b>506,240</b>	<b>424,991</b>	<b>510,800</b>	<b>510,800</b>	<b>475,700</b>	<b>466,500</b>
<b>RETIREEES HEALTH (FUND 151)</b>							
4300	Interest Income	14,238	39,816	50,000	50,000	40,000	45,400
4720	Retirees Health	2,289,933	2,365,044	1,931,000	1,931,000	2,563,200	2,706,900
4800	Transfer In From General Fund	224,500	-	-	-	-	-
	<b>RETIREEES HEALTH TOTAL</b>	<b>2,528,671</b>	<b>2,404,860</b>	<b>1,981,000</b>	<b>1,981,000</b>	<b>2,603,200</b>	<b>2,752,300</b>
<b>GENERAL FUND ARPA (FUND 166)</b>							
4800	Transfer In From General Fund	6,838,730	-	-	-	-	-
	<b>GENERAL FUND ARPA TOTAL</b>	<b>6,838,730</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Schedule 4 (continued)  
Revenues by Fund and Object

Object Code	Object Description	Actual FY2022/23	Actual FY2023/24	Original Budget FY2024/25	Revised Budget FY2024/25	Approved Budget FY2025/26	Approved Budget FY2026/27
<b>PARK INFRASTRUCTURE RESERVE (FUND 170)</b>							
4800	Transfer In From General Fund	\$ -	\$ 424,100	\$ 240,000	\$ 990,000	\$ -	\$ -
	<b>PARK INFRASTRUCTURE RESERVE TOTAL</b>	<b>-</b>	<b>424,100</b>	<b>240,000</b>	<b>990,000</b>	<b>-</b>	<b>-</b>
<b>BUILDING RESERVE (FUND 180)</b>							
4800	Transfer In From General Fund	-	1,387,026	-	750,000	-	-
	<b>BUILDING RESERVE TOTAL</b>	<b>-</b>	<b>1,387,026</b>	<b>-</b>	<b>750,000</b>	<b>-</b>	<b>-</b>
<b>GAS TAX (FUND 201)</b>							
4300	Interest Income	13,313	38,407	41,300	41,300	47,700	19,300
4542	Gas Tax Section 2103	619,694	648,499	633,100	633,100	651,600	619,000
4551	Gas Tax Section 2106	286,917	283,155	285,700	285,700	289,500	275,000
4552	Gas Tax Section 2107	601,212	585,396	604,900	604,900	622,100	590,900
4553	Gas Tax Section 2107.5	7,500	7,500	7,500	7,500	7,500	7,500
4555	Gas Tax Section 2105	440,842	432,478	442,600	442,600	455,800	433,000
	<b>GAS TAX TOTAL</b>	<b>1,969,477</b>	<b>1,995,435</b>	<b>2,015,100</b>	<b>2,015,100</b>	<b>2,074,200</b>	<b>1,944,700</b>
<b>SB 1 - ROAD MAINTENANCE &amp; REHABILITATION (FUND 205)</b>							
4300	Interest Income	22,646	55,409	52,400	52,400	125,000	132,200
4561	Road Maintenance & Rehabilitation SB 1	1,599,340	1,839,713	1,706,800	1,706,800	1,878,700	1,879,900
	<b>SB 1 ROAD MAINT. &amp; REHAB TOTAL</b>	<b>1,621,986</b>	<b>1,895,123</b>	<b>1,759,200</b>	<b>1,759,200</b>	<b>2,003,700</b>	<b>2,012,100</b>
<b>COSTCO SETTLEMENT (FUND 209)</b>							
4435	Miscellaneous Revenue	3,755,224	-	-	-	-	-
	<b>COSTCO SETTLEMENT TOTAL</b>	<b>3,755,224</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SALES TAX SB 325 (FUND 210)</b>							
4500	Federal Grant	1,532	78,868	-	-	-	-
4525	State Gas Tax	5,564,624	4,940,006	4,477,100	4,477,100	4,661,300	4,654,800
4300	Interest Income	83,398	206,819	54,200	54,200	99,800	108,800
	<b>SALES TAX SB 325 TOTAL</b>	<b>5,649,555</b>	<b>5,225,693</b>	<b>4,531,300</b>	<b>4,531,300</b>	<b>4,761,100</b>	<b>4,763,600</b>
<b>SB 325 TRANSIT FUND (FUND 211)</b>							
4540	State Gas Tax Article 8(C)	21,863	-	582,500	582,500	817,000	976,900
4543	STA Revenue	666,719	328,599	644,800	644,800	549,900	522,400
	<b>SB 325 TRANSIT FUND TOTAL</b>	<b>688,582</b>	<b>328,599</b>	<b>1,227,300</b>	<b>1,227,300</b>	<b>1,366,900</b>	<b>1,499,300</b>
<b>BICYCLE AND PEDESTRIAN (FUND 212)</b>							
4510	County/Local Grant	70,000	-	-	90,248	-	-
	<b>BICYCLE AND PEDESTRIAN TOTAL</b>	<b>70,000</b>	<b>-</b>	<b>-</b>	<b>90,248</b>	<b>-</b>	<b>-</b>
<b>RECREATION FACILITIES CONTRIBUTION (FUND 221)</b>							
4186	Whitney Oaks Park Dev Fee	500	-	-	-	-	-
4300	Interest Income	38	78	100	100	100	100
	<b>RECREATION FACILITIES CONTRIBUTION TOTAL</b>	<b>538</b>	<b>78</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>LIGHTING MAINTENANCE DISTRICT NO. 1 (FUND 230)</b>							
4162	Street Lighting Assessment	252,348	247,695	251,800	251,800	251,800	251,800
	<b>LIGHTING MAINTENANCE DISTRICT NO. 1 TOTAL</b>	<b>252,348</b>	<b>247,695</b>	<b>251,800</b>	<b>251,800</b>	<b>251,800</b>	<b>251,800</b>

Schedule 4 (continued)  
Revenues by Fund and Object

Object Code	Object Description	Actual FY2022/23	Actual FY2023/24	Original Budget FY2024/25	Revised Budget FY2024/25	Proposed Budget FY2025/26	Proposed Budget FY2026/27
<b>COMMUNITY FACILITIES DISTRICT NO. 1 (FUND 231)</b>							
4205	Int/Penalty Delinquent Assess	\$ 6,203	\$ 6,960	\$ -	\$ -	\$ -	\$ -
4425	Special Tax Revenue	2,262,604	2,364,205	2,410,200	2,410,200	2,500,000	2,547,000
<b>COMMUNITY FACILITIES DISTRICT NO. 1 TOTAL</b>		<b>2,268,807</b>	<b>2,371,164</b>	<b>2,410,200</b>	<b>2,410,200</b>	<b>2,500,000</b>	<b>2,547,000</b>
<b>COMMUNITY FACILITIES DISTRICT NO. 5 (FUND 232)</b>							
4205	Int/Penalty Delinquent Assess	17,005	17,732	-	-	-	-
4300	Interest Income	62,452	162,518	181,000	181,000	211,300	265,000
4415	Othr Income - Use of Mony/Prop	-	-	15,000	15,000	15,000	15,000
4425	Special Tax Revenue	6,720,291	6,898,057	7,311,200	7,311,200	7,640,200	7,939,200
4500	Federal Grant	-	30,818	-	-	-	-
4850	Transfer In From Trust/Agency	8,472	16,106	14,100	14,100	13,400	14,900
<b>COMMUNITY FACILITIES DISTRICT NO. 5 TOTAL</b>		<b>6,808,220</b>	<b>7,125,231</b>	<b>7,521,300</b>	<b>7,521,300</b>	<b>7,879,900</b>	<b>8,234,100</b>
<b>CFD NO. 6 OPEN SPACE MAINTENANCE (FUND 233)</b>							
4205	Int/Penalty Delinquent Assess	2,120	898	-	-	-	-
4300	Interest Income	4,983	10,545	8,600	8,600	12,700	15,400
4425	Special Tax Revenue	352,489	362,175	380,400	380,400	395,700	411,500
<b>CFD NO. 6 OPEN SPACE MAINTENANCE TOTAL</b>		<b>359,592</b>	<b>373,617</b>	<b>389,000</b>	<b>389,000</b>	<b>408,400</b>	<b>426,900</b>
<b>LANDSCAPING &amp; LIGHTING MAINT. DISTRICT NO. 2 (FUND 235)</b>							
4162	Street Lighting Assessment	2,591,555	2,670,515	2,757,900	2,757,900	2,834,700	2,914,700
4300	Interest Income	23,272	46,463	32,000	32,000	25,100	17,800
4500	Federal Grant	-	3,120	-	-	-	-
<b>LLMD NO. 2 TOTAL</b>		<b>2,614,826</b>	<b>2,720,098</b>	<b>2,789,900</b>	<b>2,789,900</b>	<b>2,859,800</b>	<b>2,932,500</b>
<b>PARK TAX SPECIAL ASSESSMENT (FUND 236)</b>							
4166	Special District Assessment	653,165	659,060	659,000	659,000	663,100	663,100
<b>PARK TAX SPECIAL ASSESSMENT TOTAL</b>		<b>653,165</b>	<b>659,060</b>	<b>659,000</b>	<b>659,000</b>	<b>663,100</b>	<b>663,100</b>
<b>STREETS SR/GRANTS FUND (FUND 240)</b>							
4500	Federal Grant	3,758,008	1,177,861	450,000	1,167,220	-	513,000
4513	Special Revenue	544,227	935,370	-	3,471,987	991,800	5,404,000
4514	Reimbursement Revenue	558,843	56,100	3,100,000	3,100,000	-	-
<b>STREETS SR/GRANTS FUND TOTAL</b>		<b>4,861,078</b>	<b>2,169,331</b>	<b>3,550,000</b>	<b>7,739,208</b>	<b>991,800</b>	<b>5,917,000</b>
<b>ASSET FORFEITURE - STATE (FUND 242)</b>							
4230	Asset Forfeiture	93,799	86,155	-	-	-	-
4300	Interest Income	-	-	17,500	17,500	16,000	17,500
<b>ASSET FORFEITURE - STATE TOTAL</b>		<b>93,799</b>	<b>86,155</b>	<b>17,500</b>	<b>17,500</b>	<b>16,000</b>	<b>17,500</b>
<b>ASSET FORFEITURE - FEDERAL (FUND 243)</b>							
4230	Asset Forfeiture	7,312	-	-	-	-	-
4300	Interest Income	275	630	600	600	600	700
<b>ASSET FORFEITURE - FEDERAL TOTAL</b>		<b>7,587</b>	<b>630</b>	<b>600</b>	<b>600</b>	<b>600</b>	<b>700</b>
<b>TRAFFIC SAFETY/POLICE GRANTS (FUND 244)</b>							
4500	Federal Grant	131,893	52,111	5,000	91,926	8,000	8,000
4505	State Grant	185,011	422,990	124,000	259,289	58,500	-
4510	County/Local Grant	9,730	1,020	1,700	56,900	-	-
4800	Transfer In From General Fund	11,442	1,123	-	-	-	-
<b>TRAFFIC SAFETY/POLICE GRANTS TOTAL</b>		<b>338,076</b>	<b>477,243</b>	<b>130,700</b>	<b>408,115</b>	<b>66,500</b>	<b>8,000</b>

Schedule 4 (continued)  
Revenues by Fund and Object

Object Code	Object Description	Actual FY2022/23	Actual FY2023/24	Original Budget FY2024/25	Revised Budget FY2024/25	Approved Budget FY2025/26	Approved Budget FY2026/27
<b>OPIOID SETTLEMENT (FUND 247)</b>							
4300	Interest Income	\$ -	\$ 170,143	\$ -	\$ -	\$ 187,000	\$ 195,000
4435	Miscellaneous Revenue	1,339	7,220	-	-	5,000	5,800
	<b>OPIOID SETTLEMENT TOTAL</b>	<b>1,339</b>	<b>177,363</b>	<b>-</b>	<b>-</b>	<b>192,000</b>	<b>200,800</b>
<b>CASP CERTIFICATION &amp; TRAINING (FUND 248)</b>							
4101	BL Casp Fee -SB 1186	16,850	16,894	-	-	-	-
	<b>CASP CERTIFICATION &amp; TRAINING TOTAL</b>	<b>16,850</b>	<b>16,894</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CDBG HOUSING REHABILITATION (FUND 251)</b>							
4300	Interest Income	1,063	1,686	-	-	-	-
	<b>CDBG HOUSING REHABILITATION TOTAL</b>	<b>1,063</b>	<b>1,686</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CDBG - HUD ENTITLEMENT (FUND 257)</b>							
4500	Federal Grant	281,972	297,229	302,750	302,750	302,750	302,750
	<b>CDBG - HUD ENTITLEMENT TOTAL</b>	<b>281,972</b>	<b>297,229</b>	<b>302,750</b>	<b>302,750</b>	<b>302,750</b>	<b>302,750</b>
<b>CDBG - COVID-19 CARES ACT (FUND 258)</b>							
4500	Federal Grant	338,611	40,080	-	27,134	-	-
	<b>CDBG - COVID-19 CARES ACT TOTAL</b>	<b>338,611</b>	<b>40,080</b>	<b>-</b>	<b>27,134</b>	<b>-</b>	<b>-</b>
<b>AMERICAN RESCUE PLAN ACT (FUND 266)</b>							
4500	Federal Grant	6,838,730	-	-	-	-	-
	<b>AMERICAN RESCUE PLAN ACT TOTAL</b>	<b>6,838,730</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>LOW &amp; MODERATE INCOME HOUSING ASSET (FUND 270)</b>							
4300	Interest Income	1,606,868	439,608	270,300	270,300	147,000	156,600
4800	Transfer In From General Fund	-	3,200	-	-	-	-
	<b>LOW &amp; MOD INCOME HOUSING TOTAL</b>	<b>1,606,868</b>	<b>442,808</b>	<b>270,300</b>	<b>270,300</b>	<b>147,000</b>	<b>156,600</b>
<b>GRANTS/OTHER REIMBURSABLES (FUND 275)</b>							
4500	Federal Grant	50,247	42,394	-	146,317	-	-
4505	State Grant	9,926	518,367	201,200	201,200	46,000	-
4510	County/Local Grant	-	12,394	-	400,000	-	-
4514	Reimbursement Revenue	-	105,908	50,000	257,100	226,750	139,250
	<b>GRANTS/OTHER REIMBURSABLES TOTAL</b>	<b>60,173</b>	<b>679,063</b>	<b>251,200</b>	<b>1,004,617</b>	<b>272,750</b>	<b>139,250</b>
<b>PARK DEVELOPMENT FEES (FUND 300)</b>							
4174	Park Development Fee	337,314	18,335	297,800	297,800	350,000	350,000
4300	Interest Income	14,107	21,349	-	-	29,600	45,800
	<b>PARK DEVELOPMENT FEES TOTAL</b>	<b>351,421</b>	<b>39,684</b>	<b>297,800</b>	<b>297,800</b>	<b>379,600</b>	<b>395,800</b>
<b>COMMUNITY PARK FEES (FUND 301)</b>							
4174	Park Development Fee	120,821	813,928	466,900	466,900	1,100,000	1,100,000
4300	Interest Income	-	2,239	-	-	70,100	117,700
	<b>COMMUNITY PARK FEES TOTAL</b>	<b>120,821</b>	<b>816,167</b>	<b>466,900</b>	<b>466,900</b>	<b>1,170,100</b>	<b>1,217,700</b>
<b>TRAFFIC CIRCULATION IMPACT FEE (FUND 302)</b>							
4176	Traffic Impact Fee	675,895	846,471	1,215,000	1,215,000	1,300,000	1,300,000
4300	Interest Income	301,608	661,819	521,000	521,000	576,200	389,300
4514	Reimbursement Revenue	502,511	502,511	502,500	502,500	-	-
	<b>TRAFFIC CIRCULATION IMPACT FEE TOTAL</b>	<b>1,480,014</b>	<b>2,010,801</b>	<b>2,238,500</b>	<b>2,238,500</b>	<b>1,876,200</b>	<b>1,689,300</b>

Schedule 4 (continued)  
Revenues by Fund and Object

Object Code	Object Description	Actual FY2022/23	Actual FY2023/24	Original Budget FY2024/25	Revised Budget FY2024/25	Approved Budget FY2025/26	Approved Budget FY2026/27
<b>CAPITAL CONSTRUCTION FEES (FUND 304)</b>							
4178	Capital Construction Fee	\$ 883,895	\$ 792,565	\$ 623,000	\$ 623,000	\$ 800,000	\$ 800,000
4300	Interest Income	107,605	222,211	-	-	149,700	178,900
4800	Transfer In From General Fund	-	500,000	-	-	-	-
	<b>CAPITAL CONSTRUCTION FEES TOTAL</b>	<b>991,500</b>	<b>1,514,776</b>	<b>623,000</b>	<b>623,000</b>	<b>949,700</b>	<b>978,900</b>
<b>OAK TREE MITIGATION FEES (FUND 305)</b>							
4184	Oak Tree Mitigation Fee	48,097	494,981	40,000	40,000	39,500	26,800
4300	Interest Income	5,892	8,657	-	-	-	9,600
	<b>OAK TREE MITIGATION FEES TOTAL</b>	<b>53,989</b>	<b>503,638</b>	<b>40,000</b>	<b>40,000</b>	<b>39,500</b>	<b>36,400</b>
<b>WHITNEY RANCH TRUNK SEWER PROJECT (FUND 306)</b>							
4195	Whitney Rnch Trunk Sew Prj Fee	18,760	37,623	28,900	28,900	35,000	35,000
4800	Transfer In From General Fund	1,098,000	-	-	-	-	-
	<b>WHITNEY RANCH TRUNK SEWER PROJECT TOTAL</b>	<b>1,116,760</b>	<b>37,623</b>	<b>28,900</b>	<b>28,900</b>	<b>35,000</b>	<b>35,000</b>
<b>NORTH WEST ROCKLIN COMMUNITY PARK FEES (FUND 307)</b>							
4196	Whitney Ranch- NWR Park Fee	10,290	423,109	71,100	71,100	600,000	550,000
4300	Interest Income	17,865	38,280	-	-	41,800	67,400
	<b>NW ROCKLIN COMMUNITY PARK FEES TOTAL</b>	<b>28,155</b>	<b>461,390</b>	<b>71,100</b>	<b>71,100</b>	<b>641,800</b>	<b>617,400</b>
<b>PUBLIC FACILITIES IMPACT FEES (FUND 308)</b>							
4190	Public Facilities Impact Fee	54,640	382,685	80,100	80,100	350,000	350,000
4300	Interest Income	18,760	41,327	-	-	67,000	88,900
	<b>PUBLIC FACILITIES IMPACT FEES TOTAL</b>	<b>73,400</b>	<b>424,012</b>	<b>80,100</b>	<b>80,100</b>	<b>417,000</b>	<b>438,900</b>
<b>COMMUNITY FACILITIES DISTRICT NO. 10 (FUND 318)</b>							
4300	Interest Income	87,969	-	-	-	-	-
4850	Transfer In From Trust/Agency	8,238	-	-	-	-	-
	<b>COMMUNITY FACILITIES DISTRICT NO. 10 TOTAL</b>	<b>96,206</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TRAILS IMPACT FEES (FUND 321)</b>							
4174	Park Development Fee	853	35,898	25,000	25,000	45,000	45,000
4300	Interest Income	1	445	1,200	1,200	3,300	5,300
	<b>TRAILS IMPACT FEES TOTAL</b>	<b>853</b>	<b>36,343</b>	<b>26,200</b>	<b>26,200</b>	<b>48,300</b>	<b>50,300</b>
<b>WHITNEY RANCH INTERCHANGE FEES (FUND 325)</b>							
4198	Whitney Ranch Interchange	43,540	231,960	53,300	53,300	126,000	105,300
4300	Interest Income	27,415	56,751	37,600	37,600	37,900	47,600
	<b>WHITNEY RANCH INTERCHANGE FEES TOTAL</b>	<b>70,955</b>	<b>288,710</b>	<b>90,900</b>	<b>90,900</b>	<b>163,900</b>	<b>152,900</b>
<b>COMMUNITY RECREATION CENTER FACILITY IMPACT FEES (FUND 328)</b>							
4190	Public Facilities Impact Fee	3,700	155,451	34,300	34,300	150,000	150,000
4300	Interest Income	3	1,924	2,600	2,600	13,900	21,000
	<b>COMM REC CENTER FACILITY IMPACT FEES TOTAL</b>	<b>3,703</b>	<b>157,375</b>	<b>36,900</b>	<b>36,900</b>	<b>163,900</b>	<b>171,000</b>
<b>CAPITAL CONSTRUCTION - DEBT SERVICE (FUND 400)</b>							
4300	Interest Income	419	748	-	-	500	500
4820	Transfer In From CIP	531,840	531,610	532,400	532,400	530,800	530,600
	<b>CAPITAL CONSTRUCTION - DEBT SERVICE TOTAL</b>	<b>532,259</b>	<b>532,358</b>	<b>532,400</b>	<b>532,400</b>	<b>531,300</b>	<b>531,100</b>

Schedule 4 (continued)  
Revenues by Fund and Object

Object Code	Object Description	Actual FY2022/23	Actual FY2023/24	Original Budget FY2024/25	Revised Budget FY2024/25	Approved Budget FY2025/26	Approved Budget FY2026/27
<b>VEHICLE FLEET MANAGEMENT (FUND 500)</b>							
4188	Insurance Claim Revenue	\$ -	\$ 210	\$ -	\$ -	\$ -	\$ -
4300	Interest Income	89,632	238,705	172,300	172,300	197,600	202,300
4435	Miscellaneous Revenue	11,047	27,361	-	-	-	-
4500	Federal Grant	2,804	1,806	-	-	-	-
4800	Transfer In From General Fund	898,000	54,550	-	1,340,000	-	-
4900	Fleet Internal Service Revenue	2,732,704	2,694,141	3,468,200	3,468,200	3,209,400	3,259,400
4901	Contributed Capital	402,595	1,899,151	-	-	-	-
	<b>VEHICLE FLEET MANAGEMENT TOTAL</b>	<b>4,136,782</b>	<b>4,915,924</b>	<b>3,640,500</b>	<b>4,980,500</b>	<b>3,407,000</b>	<b>3,461,700</b>
<b>RISK MANAGEMENT (FUND 525)</b>							
4188	Insurance Claim Revenue	8,853	3,565	-	4,199	-	-
4300	Interest Income	46,384	79,926	123,700	123,700	64,900	74,100
4710	Dental Benefits Revenue	359,697	368,532	407,700	407,700	423,800	423,800
4715	Vision Benefits Revenue	45,409	46,433	54,700	54,700	59,000	59,000
4718	Workers Compensation Insurance	1,508,092	1,959,012	2,208,500	2,208,500	2,498,200	2,822,600
4719	General Liability Insurance	1,255,521	2,094,916	2,193,800	2,193,800	2,498,200	2,822,600
4721	Unemployment Insurance Allocation	-	-	40,000	40,000	40,000	40,000
4735	Cobra Revenue	1,398	-	-	-	-	-
	<b>RISK MANAGEMENT TOTAL</b>	<b>3,225,354</b>	<b>4,552,384</b>	<b>5,028,400</b>	<b>5,032,599</b>	<b>5,584,100</b>	<b>6,242,100</b>
<b>BOROSKI LANDFILL MONITORING (FUND 727)</b>							
4800	Transfer In From General Fund	22,213	21,045	28,100	28,100	28,100	28,100
	<b>BOROSKI LANDFILL MONITORING TOTAL</b>	<b>22,213</b>	<b>21,045</b>	<b>28,100</b>	<b>28,100</b>	<b>28,100</b>	<b>28,100</b>
<b>WETLANDS MAINTENANCE PARCEL 34 (FUND 728)</b>							
4300	Interest Income	2,022	2,587	-	-	900	1,000
4310	GASB No. 31 FMV Adjustment	(1,409)	934	-	-	-	-
	<b>WETLANDS MAINTENANCE PARCEL 34 TOTAL</b>	<b>613</b>	<b>3,521</b>	<b>-</b>	<b>-</b>	<b>900</b>	<b>1,000</b>
<b>CONS. EASEMENT ENDOWMENT (FUND 729)</b>							
4300	Interest Income	8,472	16,106	14,100	14,100	13,400	14,900
	<b>CONS. EASEMENT ENDOWMENT TOTAL</b>	<b>8,472</b>	<b>16,106</b>	<b>14,100</b>	<b>14,100</b>	<b>13,400</b>	<b>14,900</b>
<b>SUPPLEMENTAL LAW ENFORCEMENT SERVICES AB 3229 (FUND 736)</b>							
4300	Interest Income	-	-	-	-	200	700
4505	State Grant	181,147	206,033	190,000	190,000	199,500	207,800
	<b>AB 3229 TOTAL</b>	<b>181,147</b>	<b>206,033</b>	<b>190,000</b>	<b>190,000</b>	<b>199,700</b>	<b>208,500</b>
	<b>GRAND TOTAL</b>	<b>\$138,391,861</b>	<b>\$120,001,004</b>	<b>\$111,100,450</b>	<b>\$119,774,519</b>	<b>\$114,943,000</b>	<b>\$122,803,000</b>



## Schedule 5

### Appropriations by Major Funds

	Actual FY2022/23	Actual FY2023/24	Original Budget FY2024/25	Revised Budget FY2024/25	Approved Budget FY2025/26	Approved Budget FY2026/27
<b>GENERAL FUND</b>						
<b>Staffing</b>						
Salaries & Benefits	\$42,483,653	\$43,268,639	\$47,675,200	\$47,662,329	\$49,497,550	\$51,049,850
<b>Subtotal Staffing</b>	<b>42,483,653</b>	<b>43,268,639</b>	<b>47,675,200</b>	<b>47,662,329</b>	<b>49,497,550</b>	<b>51,049,850</b>
<b>Contracted Services</b>						
Professional Services	5,088,163	4,836,409	4,481,400	6,443,282	4,516,200	4,493,000
Maintenance Contracts	913,645	914,147	1,290,300	1,316,120	1,266,350	1,307,550
<b>Subtotal Contracted Services</b>	<b>6,001,808</b>	<b>5,750,556</b>	<b>5,771,700</b>	<b>7,759,403</b>	<b>5,782,550</b>	<b>5,800,550</b>
<b>Operating Expenses</b>						
Advertising	57,430	123,578	83,400	92,733	85,900	79,600
Communications	517,106	529,374	593,700	596,915	616,900	636,000
Elections	71,013	75	61,300	61,300	-	71,300
Insurance Premiums	1,132,543	1,872,628	1,962,700	1,962,700	2,221,900	2,423,200
Licenses and Memberships	218,101	271,117	328,480	328,430	323,700	334,750
Non-Capital Equipment	315,826	287,559	336,000	1,078,960	507,800	452,900
Other Operating Expenses	12,493	56,064	836,300	2,705,400	1,037,100	1,237,100
Placer County Collection Fee	249,439	261,150	251,900	251,900	308,300	320,400
Recruitments	85,714	90,628	89,000	90,500	101,300	98,300
Rental/Lease	424,725	389,289	519,100	617,600	684,400	691,800
Repair & Maintenance	574,480	558,261	615,300	1,096,359	577,400	518,300
Supplies	740,930	752,716	841,450	825,155	873,150	886,250
Travel/Training/Meals	271,666	285,288	309,500	317,510	379,900	422,000
Uniforms	55,358	112,384	117,100	145,688	119,000	122,100
Utilities	1,335,267	1,679,972	1,793,500	1,793,500	1,927,700	1,928,800
Vehicle O&M/Fuel	2,164,907	2,109,905	2,743,900	2,743,900	2,557,400	2,599,000
Vehicle Replacement	402,595	1,638,868	563,600	2,116,415	397,200	-
<b>Subtotal Operating Expenses</b>	<b>8,629,594</b>	<b>11,018,858</b>	<b>12,046,230</b>	<b>16,824,964</b>	<b>12,719,050</b>	<b>12,821,800</b>
<b>Other Uses</b>						
Transfer to Capital Improvement	1,098,000	-	-	-	-	-
Transfer to General Fund	7,611,443	1,832,170	28,100	2,028,100	28,100	28,100
Transfer to Internal Service	898,000	54,550	-	1,340,000	-	-
Transfer To Special Revenue Fund	11,442	4,323	-	-	-	-
Transfer to Technology Fee	274,334	331,244	403,000	403,000	399,900	391,400
<b>Subtotal Other Uses</b>	<b>9,893,219</b>	<b>2,222,287</b>	<b>431,100</b>	<b>3,771,100</b>	<b>428,000</b>	<b>419,500</b>
<b>Debt Service/Depreciation</b>	<b>17,895</b>	<b>12,935</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital Outlay</b>	<b>5,406,638</b>	<b>2,045,410</b>	<b>484,500</b>	<b>5,969,396</b>	<b>328,000</b>	<b>520,000</b>
<b>TOTAL</b>	<b>\$72,432,807</b>	<b>\$64,318,685</b>	<b>\$66,408,730</b>	<b>\$81,987,192</b>	<b>\$68,755,150</b>	<b>\$70,611,700</b>

Schedule 5 (continued)  
Appropriations by Major Funds  
(Internal Service Fund)

	Actual FY2022/23	Actual FY2023/24	Original Budget FY2024/25	Revised Budget FY2024/25	Approved Budget FY2025/26	Approved Budget FY2026/27
<b>RISK MANAGEMENT</b>						
<b>Staffing</b>						
Worker's Compensation	\$ 1,769,722	\$ 1,883,725	\$ 2,696,600	\$ 2,696,600	\$ 2,975,900	\$ 3,300,300
<b>Subtotal Staffing</b>	<b>1,769,722</b>	<b>1,883,725</b>	<b>2,696,600</b>	<b>2,696,600</b>	<b>2,975,900</b>	<b>3,300,300</b>
<b>Contracted Services</b>						
Professional Services	-	-	-	20,000	-	-
<b>Subtotal Contracted Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>-</b>	<b>-</b>
<b>Operating Expenses</b>						
Insurance Premiums	1,216,357	2,094,916	2,208,500	2,188,500	2,498,200	2,822,600
Property Damage Expenditure	101,955	52,145	70,000	70,000	70,000	70,000
<b>Subtotal Operating Expenses</b>	<b>1,318,312</b>	<b>2,147,061</b>	<b>2,278,500</b>	<b>2,258,500</b>	<b>2,568,200</b>	<b>2,892,600</b>
<b>Other Uses</b>						
Transfer to General Fund	-	-	-	4,199	-	-
<b>Subtotal Other Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,199</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>\$ 3,088,034</b>	<b>\$ 4,030,786</b>	<b>\$ 4,975,100</b>	<b>\$ 4,979,299</b>	<b>\$ 5,544,100</b>	<b>\$ 6,192,900</b>

Schedule 5 (continued)  
Appropriations by Major Funds  
(Internal Service Fund)

	Actual FY2022/23	Actual FY2023/24	Original Budget FY2024/25	Revised Budget FY2024/25	Approved Budget FY2025/26	Approved Budget FY2026/27
<b>VEHICLE FLEET MANAGEMENT</b>						
<b>Staffing</b>						
Salaries & Benefits	\$ 496,660	\$ 507,788	\$ 691,100	\$ 691,100	\$ 733,300	\$ 759,600
<b>Subtotal Staffing</b>	<b>496,660</b>	<b>507,788</b>	<b>691,100</b>	<b>691,100</b>	<b>733,300</b>	<b>759,600</b>
<b>Contracted Services</b>						
Maintenance Contracts	22,127	8,441	20,000	26,050	28,500	28,500
Professional Services	307,911	365,913	345,000	352,408	360,000	365,000
<b>Subtotal Contracted Services</b>	<b>330,038</b>	<b>374,354</b>	<b>365,000</b>	<b>378,458</b>	<b>388,500</b>	<b>393,500</b>
<b>Operating Expenses</b>						
Communications	190	466	500	500	500	500
Fleet Non-Capital	9,947	9,737	10,000	10,000	10,000	10,000
Fuel/Oil	511,401	535,362	525,000	525,000	530,000	535,000
Insurance Premiums	128,760	145,044	170,300	170,300	180,400	189,900
Licenses and Memberships	11,645	10,273	9,500	3,450	1,600	1,600
Non-Capital Equipment	4,707	11,514	12,500	12,500	12,500	12,500
Rental/Lease	263	4,220	5,000	5,000	5,000	5,000
Supplies	28,215	18,598	31,700	31,700	31,700	31,700
Travel/Training/Meals	7,334	13,280	15,000	15,000	15,000	15,000
Uniforms	485	369	600	600	600	600
Vehicle O&M	203,180	186,730	225,000	225,000	230,000	235,000
Vehicle Replacement	32,187	138,999	240,600	499,287	383,100	815,100
<b>Subtotal Operating Expenses</b>	<b>938,312</b>	<b>1,074,593</b>	<b>1,245,700</b>	<b>1,498,337</b>	<b>1,400,400</b>	<b>1,851,900</b>
<b>Other Uses</b>						
Transfer to GF - Fac Maint. Allocation	53,500	60,151	65,400	65,400	63,100	62,700
<b>Subtotal Other Uses</b>	<b>53,500</b>	<b>60,151</b>	<b>65,400</b>	<b>65,400</b>	<b>63,100</b>	<b>62,700</b>
<b>Debt Service/Depreciation</b>	<b>992,751</b>	<b>988,788</b>	<b>1,338,200</b>	<b>1,338,200</b>	<b>1,178,800</b>	<b>1,178,800</b>
<b>Capital Outlay</b>	<b>(32,187)</b>	<b>(138,999)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>\$ 2,779,074</b>	<b>\$ 2,866,675</b>	<b>\$ 3,705,400</b>	<b>\$ 3,971,495</b>	<b>\$ 3,764,100</b>	<b>\$ 4,246,500</b>

Schedule 5 (continued)  
Appropriations by Major Funds

	Actual FY2022/23	Actual FY2023/24	Original Budget FY2024/25	Revised Budget FY2024/25	Approved Budget FY2025/26	Approved Budget FY2026/27
<b>COMMUNITY FACILITIES DISTRICT NO. 5</b>						
<b>Staffing</b>						
Salaries & Benefits	\$ 1,669,984	\$ 1,785,091	\$ 2,092,300	\$ 2,092,300	\$ 2,148,300	\$ 2,213,400
<b>Subtotal Staffing</b>	<b>1,669,984</b>	<b>1,785,091</b>	<b>2,092,300</b>	<b>2,092,300</b>	<b>2,148,300</b>	<b>2,213,400</b>
<b>Contracted Services</b>						
Professional Services	1,378,885	1,336,561	1,565,000	1,569,658	1,635,000	1,682,500
<b>Subtotal Contracted Services</b>	<b>1,378,885</b>	<b>1,336,561</b>	<b>1,565,000</b>	<b>1,569,658</b>	<b>1,635,000</b>	<b>1,682,500</b>
<b>Operating Expenses</b>						
Communications	22,169	18,495	21,000	21,000	28,500	30,500
Insurance Premiums	49,080	86,698	86,700	86,700	103,200	116,500
Licenses and Memberships	27,767	32,745	34,900	33,700	34,900	34,900
Placer County Collection Fee	67,286	70,341	73,100	73,100	76,400	79,400
Rental/Lease	40,965	31,124	36,000	36,000	36,000	36,000
Repair & Maintenance	258,144	296,259	299,500	299,500	320,500	318,500
Structure Maintenance Allocation	82	-	-	-	-	-
Supplies	229,146	317,629	334,300	329,800	356,300	356,300
Travel/Training/Meals	6,643	14,321	11,600	17,300	16,600	16,600
Uniforms	498	848	1,000	1,000	1,200	1,200
Utilities	850,907	1,118,500	1,208,800	1,208,800	1,124,900	1,165,200
Vehicle O&M/Fuel	183,678	198,928	256,300	256,300	231,400	236,300
Vehicle Replacement	-	-	3,400	216,500	119,300	33,800
<b>Subtotal Operating Expenses</b>	<b>1,736,364</b>	<b>2,185,888</b>	<b>2,366,600</b>	<b>2,579,700</b>	<b>2,449,200</b>	<b>2,425,200</b>
<b>Other Uses</b>						
Transfer to GF - Fac Maint. Allocation	69,300	75,714	83,400	83,400	80,100	79,500
Transfer to GF - ICA	688,109	688,409	787,300	787,300	934,800	726,100
<b>Subtotal Other Uses</b>	<b>757,409</b>	<b>764,123</b>	<b>870,700</b>	<b>870,700</b>	<b>1,014,900</b>	<b>805,600</b>
<b>Capital Outlay</b>						
	-	-	-	-	225,000	-
<b>TOTAL</b>	<b>\$ 5,542,642</b>	<b>\$ 6,071,664</b>	<b>\$ 6,894,600</b>	<b>\$ 7,112,358</b>	<b>\$ 7,472,400</b>	<b>\$ 7,126,700</b>

Schedule 5 (continued)  
Appropriations by Major Funds

	Actual FY2022/23	Actual FY2023/24	Original Budget FY2024/25	Revised Budget FY2024/25	Approved Budget FY2025/26	Approved Budget FY2026/27
<b>LIGHTING MAINTENANCE DISTRICT NO. 1</b>						
<b>Staffing</b>						
Salaries & Benefits	\$ 78,283	\$ 82,193	\$ 88,800	\$ 88,800	\$ 93,600	\$ 96,300
<b>Subtotal Staffing</b>	<b>78,283</b>	<b>82,193</b>	<b>88,800</b>	<b>88,800</b>	<b>93,600</b>	<b>96,300</b>
<b>Contracted Services</b>						
Professional Services	12,900	-	13,100	13,100	13,800	14,000
<b>Subtotal Contracted Services</b>	<b>12,900</b>	<b>-</b>	<b>13,100</b>	<b>13,100</b>	<b>13,800</b>	<b>14,000</b>
<b>Operating Expenses</b>						
Communications	1,424	1,280	1,400	1,400	1,400	1,400
Insurance Premiums	-	-	3,700	3,700	4,300	4,800
Placer County Collection Fee	2,523	2,518	2,500	2,500	2,500	2,500
Repair & Maintenance	10,253	10,232	10,400	10,400	10,400	10,400
Uniforms	41	53	100	100	100	100
Utilities	140,924	144,919	121,300	121,300	116,700	113,100
Vehicle O&M/Fuel	6,000	6,500	8,000	8,000	6,700	6,900
Vehicle Replacement	-	-	-	2,600	-	-
<b>Subtotal Operating Expenses</b>	<b>161,165</b>	<b>165,502</b>	<b>147,400</b>	<b>150,000</b>	<b>142,100</b>	<b>139,200</b>
<b>Other Uses</b>						
Transfer to GF - Fac Maint. Allocation	-	-	2,500	2,500	2,300	2,300
<b>Subtotal Other Uses</b>	<b>-</b>	<b>-</b>	<b>2,500</b>	<b>2,500</b>	<b>2,300</b>	<b>2,300</b>
<b>TOTAL</b>	<b>\$ 252,348</b>	<b>\$ 247,695</b>	<b>\$ 251,800</b>	<b>\$ 254,400</b>	<b>\$ 251,800</b>	<b>\$ 251,800</b>

Schedule 5 (continued)  
Appropriations by Major Funds

	Actual FY2022/23	Actual FY2023/24	Original Budget FY2024/25	Revised Budget FY2024/25	Approved Budget FY2025/26	Approved Budget FY2026/27
<b>LANDSCAPING &amp; LIGHTING MAINT. DISTRICT NO. 2</b>						
<b>Staffing</b>						
Salaries & Benefits	\$ 644,596	\$ 685,000	\$ 777,800	\$ 777,800	\$ 844,300	\$ 870,900
<b>Subtotal Staffing</b>	<b>644,596</b>	<b>685,000</b>	<b>777,800</b>	<b>777,800</b>	<b>844,300</b>	<b>870,900</b>
<b>Contracted Services</b>						
Maintenance Contracts	74,412	74,802	85,000	85,000	85,000	85,000
Professional Services	312,897	322,776	352,100	352,100	239,500	364,500
<b>Subtotal Contracted Services</b>	<b>387,309</b>	<b>397,578</b>	<b>437,100</b>	<b>437,100</b>	<b>324,500</b>	<b>449,500</b>
<b>Operating Expenses</b>						
Communications	6,549	3,403	4,600	4,600	10,600	16,600
Insurance Premiums	19,243	32,833	31,400	31,400	39,300	44,400
Licenses and Memberships	3,060	2,294	2,300	2,300	2,300	2,300
Non-Capital Equipment	5,934	4,933	5,000	5,000	5,000	5,000
Placer County Collection Fee	25,744	26,496	27,600	27,600	28,300	29,100
Rental/Lease	4,136	2,958	7,000	7,000	7,000	7,000
Repair & Maintenance	197,966	144,832	202,000	216,389	202,000	202,000
Supplies	125,442	114,970	115,500	124,225	125,500	125,500
Travel/Training/Meals	4,200	4,082	7,500	7,500	7,500	7,500
Uniforms	296	346	500	500	500	500
Utilities	719,934	927,524	1,061,300	1,061,300	1,004,000	1,046,400
Vehicle O&M/Fuel	64,355	86,514	115,600	115,600	98,900	102,800
Vehicle Replacement	-	-	-	54,500	23,300	-
<b>Subtotal Operating Expenses</b>	<b>1,176,860</b>	<b>1,351,184</b>	<b>1,580,300</b>	<b>1,657,913</b>	<b>1,554,200</b>	<b>1,589,100</b>
<b>Other Uses</b>						
Transfer to GF - Fac Maint. Allocation	17,600	18,306	19,400	19,400	19,800	19,500
Transfer to GF - ICA	318,113	316,581	367,200	367,200	402,100	341,600
<b>Subtotal Other Uses</b>	<b>335,713</b>	<b>334,887</b>	<b>386,600</b>	<b>386,600</b>	<b>421,900</b>	<b>361,100</b>
<b>TOTAL</b>	<b>\$ 2,544,478</b>	<b>\$ 2,768,648</b>	<b>\$ 3,181,800</b>	<b>\$ 3,259,413</b>	<b>\$ 3,144,900</b>	<b>\$ 3,270,600</b>

Schedule 5 (continued)  
Appropriations by Major Funds

	Actual FY2022/23	Actual FY2023/24	Original Budget FY2024/25	Revised Budget FY2024/25	Approved Budget FY2025/26	Approved Budget FY2026/27
<b>GAS TAX</b>						
<b>Staffing</b>						
Salaries & Benefits	\$ 1,098,850	\$ 655,493	\$ 1,197,000	\$ 1,197,000	\$ 1,252,800	\$ 1,290,900
<b>Subtotal Staffing</b>	<b>1,098,850</b>	<b>655,493</b>	<b>1,197,000</b>	<b>1,197,000</b>	<b>1,252,800</b>	<b>1,290,900</b>
<b>Contracted Services</b>						
Professional Services	2,996	2,926	-	-	-	-
<b>Subtotal Contracted Services</b>	<b>2,996</b>	<b>2,926</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operating Expenses</b>						
Insurance Premiums	31,746	32,210	50,200	50,200	59,100	66,700
Uniforms	742	1,033	1,300	1,300	1,300	1,300
Vehicle O&M/Fuel	242,152	97,628	266,900	266,900	251,200	251,000
Vehicle Replacement	-	-	27,000	88,000	11,600	-
<b>Subtotal Operating Expenses</b>	<b>274,640</b>	<b>130,872</b>	<b>345,400</b>	<b>406,400</b>	<b>323,200</b>	<b>319,000</b>
<b>Other Uses</b>						
Engineering Transfer Out	-	-	-	-	83,500	15,300
Transfer to GF - Fac Maint. Allocation	28,200	16,886	31,000	31,000	30,100	30,000
Transfer to GF - ICA	210,792	119,819	198,400	198,400	482,000	222,700
<b>Subtotal Other Uses</b>	<b>238,992</b>	<b>136,705</b>	<b>229,400</b>	<b>229,400</b>	<b>595,600</b>	<b>268,000</b>
<b>Capital Outlay</b>	<b>106,111</b>	<b>151,617</b>	<b>-</b>	<b>-</b>	<b>1,700,000</b>	<b>325,000</b>
<b>TOTAL</b>	<b>\$ 1,721,588</b>	<b>\$ 1,077,612</b>	<b>\$ 1,771,800</b>	<b>\$ 1,832,800</b>	<b>\$ 3,871,600</b>	<b>\$ 2,202,900</b>



Schedule 5 (continued)  
Appropriations by Major Funds

	Actual FY2022/23	Actual FY2023/24	Original Budget FY2024/25	Revised Budget FY2024/25	Approved Budget FY2025/26	Approved Budget FY2026/27
<b>SALES TAX SB 325</b>						
<b>Staffing</b>						
Salaries & Benefits	\$ 290,149	\$ 874,202	\$ 635,400	\$ 635,400	\$ 287,100	\$ 296,700
<b>Subtotal Staffing</b>	<b>290,149</b>	<b>874,202</b>	<b>635,400</b>	<b>635,400</b>	<b>287,100</b>	<b>296,700</b>
<b>Contracted Services</b>						
Maintenance Contracts	87,412	107,960	105,000	105,000	105,000	125,000
Professional Services	508,528	473,854	890,000	1,136,582	818,800	818,800
<b>Subtotal Contracted Services</b>	<b>595,940</b>	<b>581,815</b>	<b>995,000</b>	<b>1,241,582</b>	<b>923,800</b>	<b>943,800</b>
<b>Operating Expenses</b>						
Communications	10,496	5,970	7,800	7,800	8,800	17,800
Insurance Premiums	10,016	43,248	29,700	29,700	33,700	38,400
Licenses and Memberships	11,557	8,347	13,200	13,200	13,200	13,200
Rental/Lease	27,061	32,992	45,000	45,000	50,000	50,000
Repair & Maintenance	621,060	591,097	231,000	231,000	231,000	231,000
Supplies	134,861	130,589	131,300	131,300	144,300	144,300
Travel/Training/Meals	20,892	11,142	19,500	19,500	19,500	19,500
Uniforms	97	21	200	200	-	-
Utilities	74,414	93,020	98,100	98,100	97,500	100,500
Vehicle O&M/Fuel	63,429	192,619	75,600	75,600	62,300	61,800
<b>Subtotal Operating Expenses</b>	<b>973,882</b>	<b>1,109,046</b>	<b>651,400</b>	<b>651,400</b>	<b>660,300</b>	<b>676,500</b>
<b>Other Uses</b>						
Engineering Transfer Out	11,000	86,477	-	-	-	146,400
Transfer to GF - Fac Maint. Allocation	8,400	24,250	14,100	14,100	7,800	7,800
Transfer to GF - ICA	485,233	710,926	764,000	764,000	441,300	624,200
<b>Subtotal Other Uses</b>	<b>504,633</b>	<b>821,653</b>	<b>778,100</b>	<b>778,100</b>	<b>449,100</b>	<b>778,400</b>
<b>Capital Outlay</b>	<b>1,419,832</b>	<b>2,876,897</b>	<b>3,427,500</b>	<b>6,503,094</b>	<b>1,107,500</b>	<b>3,357,500</b>
<b>TOTAL</b>	<b>\$ 3,784,437</b>	<b>\$ 6,263,612</b>	<b>\$ 6,487,400</b>	<b>\$ 9,809,576</b>	<b>\$ 3,427,800</b>	<b>\$ 6,052,900</b>

## Schedule 6

### Capital Projects by Fund

	Approved Budget FY2025/26	Approved Budget FY2026/27	Estimate FY2027/28	Estimate FY2028/29	Estimate FY2029/30	Estimate FY2030/31
<b>FUND/PROJECT (PROJECT NO)</b>						
<b>General Fund (Fund 100)</b>						
Community Center Roof/Dryrot (82100)	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -
Mechanical Chest Compression Unit (11020)	28,000	30,000	30,000	30,000	-	-
Park Amenity Replacement Program (10605)	-	240,000	255,000	-	-	-
Secure Parking at City Facilities (82135)	300,000	-	-	-	-	-
<b>Subtotal General Fund</b>	<b>328,000</b>	<b>520,000</b>	<b>285,000</b>	<b>30,000</b>	<b>-</b>	<b>-</b>
<b>Gas Taxes (Fund 201)</b>						
Oak & Pine Apartments - Offsite Improvements (50021)	1,700,000	-	-	-	-	-
Uncontrolled Crosswalk Enhancements (50158)	-	325,000	-	-	-	-
<b>Subtotal Gas Taxes</b>	<b>1,700,000</b>	<b>325,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SB 1 Road Maintenance &amp; Rehabilitation Allocation/RMRA (Fund 205)</b>						
Bluff Subdivision Reconstruction Program (74200)	-	1,170,750	1,325,650	-	-	-
Pavement Management Program (50007)	305,000	805,000	805,000	1,805,000	1,805,000	1,805,000
Sierra College Boulevard @ I-80 Resurfacing (50087)	2,182,000	-	-	-	-	-
<b>Subtotal RMRA</b>	<b>2,487,000</b>	<b>1,975,750</b>	<b>2,130,650</b>	<b>1,805,000</b>	<b>1,805,000</b>	<b>1,805,000</b>
<b>SB 325 - Sales Tax (Fund 210)</b>						
ADA Transition Program - Non HUD Areas (45295)	300,000	300,000	300,000	300,000	300,000	300,000
At-Grade Railroad Roadway/Pedestrian Improvements (50159)	-	-	356,000	-	-	-
Bridge Preventative Maintenance Program (50016)	75,000	75,000	75,000	75,000	75,000	75,000
Local Roadway Safety Plan Implementation Program (50017)	150,000	150,000	150,000	150,000	150,000	150,000
Placer County Water Agency Roadway Improvements (50174)	150,000	200,000	200,000	200,000	-	-
Stormwater Pipe Replacement Program (50139)	432,500	632,500	632,500	632,500	632,500	632,500
Sunset Boulevard Widening (50094)	-	2,000,000	-	-	-	-
<b>Subtotal SB 325 - Sales Tax</b>	<b>1,107,500</b>	<b>3,357,500</b>	<b>1,713,500</b>	<b>1,357,500</b>	<b>1,157,500</b>	<b>1,157,500</b>
<b>Community Facilities District No. 5 (Fund 232)</b>						
Park Amenity Replacement Program (10605)	225,000	\$ -	-	270,000	-	-
<b>Subtotal Community Facilities District No. 5</b>	<b>225,000</b>	<b>-</b>	<b>-</b>	<b>270,000</b>	<b>-</b>	<b>-</b>
<b>Streets Grants (Fund 240)</b>						
At-Grade Railroad Roadway/Pedestrian Improvements (50159)	-	-	3,101,900	-	-	-
I-80 Westbound Auxiliary Lane (50161)	10,000	-	-	-	-	-
Rocklin Road/Sierra College Corridor Multimodal (50162)	981,800	5,917,000	-	-	-	-
<b>Subtotal Streets Grants</b>	<b>991,800</b>	<b>5,917,000</b>	<b>3,101,900</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CDBG - HUD Entitlement (Fund 257)</b>						
ADA Transition Program - HUD Specific Areas (69629)	200,000	200,000	200,000	200,000	200,000	200,000
<b>Subtotal CDBG - HUD Entitlement</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>
<b>Grant/Other Reimbursables (Fund 275)</b>						
Bluff Subdivision Reconstruction (74200)	216,750	129,250	174,350	-	-	-
<b>Subtotal Grants/Reimbursables</b>	<b>216,750</b>	<b>129,250</b>	<b>174,350</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Traffic Circulation Impact Fee (Fund 302)</b>						
Monument Springs Drive Roadway/Bridge Improvements (50173)	250,000	10,000,000	-	-	-	-
Rocklin Road/Sierra College Corridor Multimodal (50162)	-	6,000,000	-	-	-	-
Sunset Boulevard Widening (50094)	200,000	1,685,000	-	-	-	-
<b>Subtotal Traffic Circulation Impact Fee</b>	<b>450,000</b>	<b>17,685,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>\$ 7,706,050</b>	<b>\$30,109,500</b>	<b>\$ 7,605,400</b>	<b>\$ 3,662,500</b>	<b>\$ 3,162,500</b>	<b>\$ 3,162,500</b>

Schedule 7  
Fleet Replacement by Unit and Fund  
Fiscal Year 2025/26

	General Fund (100)	Gas Taxes (201)	CFD No. 5 (232)	L&L No. 2 (235)	Fleet Fund (500)	Grand Total
<b>DEPARTMENT/FLEET EQUIPMENT (UNIT NO.)</b>						
<b>Parks &amp; Recreation</b>						
Ford F-350 Irrigation Truck (6418)	\$ 31,650	\$ -	\$ 31,650	\$ -	\$ 25,900	\$ 89,200
Ford F-450 Dump Truck (6411)	33,250	-	33,250	-	33,300	99,800
Ford F-350 Worker Truck (6413)	31,200	-	31,200	-	26,800	89,200
<b>Subtotal Parks &amp; Recreation</b>	<b>96,100</b>	<b>-</b>	<b>96,100</b>	<b>-</b>	<b>86,000</b>	<b>278,200</b>
<b>Police</b>						
Police Marked Patrol Unit (5238)	75,275	-	-	-	29,725	105,000
Police Marked Patrol Unit (5242)	75,275	-	-	-	29,725	105,000
Police Marked Patrol Unit (5248)	75,275	-	-	-	29,725	105,000
Police Marked Patrol Unit (5250)	75,275	-	-	-	29,725	105,000
<b>Subtotal Police</b>	<b>301,100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>118,900</b>	<b>420,000</b>
<b>Public Works</b>						
Ford F Series Fleet Shop Truck (1412)	-	-	-	-	131,300	131,300
Vermeer V500LT-LTHD (9852)	-	11,600	23,200	23,300	46,900	105,000
<b>Subtotal Public Works</b>	<b>-</b>	<b>11,600</b>	<b>23,200</b>	<b>23,300</b>	<b>178,200</b>	<b>236,300</b>
<b>TOTAL</b>	<b>\$ 397,200</b>	<b>\$ 11,600</b>	<b>\$ 119,300</b>	<b>\$ 23,300</b>	<b>\$ 383,100</b>	<b>\$ 934,500</b>

Fiscal Year 2026/27

	General Fund (100)	Gas Taxes (201)	CFD No. 5 (232)	L&L No. 2 (235)	Fleet Fund (500)	Grand Total
<b>DEPARTMENT/FLEET EQUIPMENT (UNIT NO.)</b>						
<b>Parks &amp; Recreation</b>						
Ford F-350 Maintenance Truck	\$ -	\$ -	\$ 33,800	\$ -	\$ 59,900	\$ 93,700
<b>Subtotal Parks &amp; Recreation</b>	<b>-</b>	<b>-</b>	<b>33,800</b>	<b>-</b>	<b>59,900</b>	<b>93,700</b>
<b>Police</b>						
Police Marked Patrol Unit (5251)	-	-	-	-	110,250	110,250
Police Marked Patrol Unit (5252)	-	-	-	-	110,250	110,250
Police Marked Patrol Unit (5253)	-	-	-	-	110,250	110,250
Police Marked Patrol Unit (5254)	-	-	-	-	110,250	110,250
Police Marked Patrol Unit (5255)	-	-	-	-	110,250	110,250
Police Marked Patrol Unit (5256)	-	-	-	-	110,250	110,250
Trident Task Force Truck (5265)	-	-	-	-	93,700	93,700
<b>Subtotal Police</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>755,200</b>	<b>755,200</b>
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 33,800</b>	<b>\$ -</b>	<b>\$ 815,100</b>	<b>\$ 848,900</b>

Schedule 8  
General Fund Reserve

	Commitments Through FY2024/25	Approved Budget FY2025/26	Approved Budget FY2026/27	Ending Balance
<b>COMMITTED FUND BALANCE</b>				
<b>Projects</b>				
CAD to CAD	150,000	-	-	150,000
Document Digitization	80,000	-	-	80,000
Enterprise Asset Management System	1,000,000	-	-	1,000,000
Facilities Assessment	250,000	-	-	250,000
Fleet Parking Lot	200,000	(200,000)	-	-
Fleet Zero Emission Study	100,000	-	-	100,000
Future Fire Station	1,846,500	-	-	1,846,500
Public Safety Communications Upgrade	500,000	-	-	500,000
Public Works Organizational Assessment	75,000	-	-	75,000
Quarry District Property Acquisition	772,150	-	-	772,150
Shade Sails	145,568	-	-	145,568
Website Refresh	100,000	-	-	100,000
<b>Subtotal Committed Projects</b>	<b>5,219,218</b>	<b>(200,000)</b>	<b>-</b>	<b>5,019,218</b>
Operating Reserve (25% of Operations)	16,232,400	668,100	517,600	17,418,100
<b>TOTAL</b>	<b>\$ 21,451,618</b>	<b>\$ 468,100</b>	<b>\$ 517,600</b>	<b>\$ 22,437,318</b>

Schedule 9A  
GANN Appropriations Limit  
City-wide

Article XIII B of the California Constitution restricts California governmental agencies to the amount of annual appropriations from proceeds of taxes. This initiative is commonly known as the GANN Spending Limitations Initiative. The appropriations limit is required to be calculated based on the limit for the fiscal year 1986/87, adjusted for the inflation and population factors. Only those revenues that are considered proceeds of taxes are subject to the limit. These calculations are based on the California Department of Finance estimate of the percentage change in per capita cost of living and the percentage change in population. The City is in compliance with Article XIII B for each of the fiscal years as shown below.

Appropriations Year	Price Factor	Population Factor	Calculation Factor	Prior Year Limit	Current Year Limit
2019/20	1.0385	1.0314	1.0711	45,446,281	48,677,512
2020/21	1.0373	1.0130	1.0508	48,677,512	51,150,329
2021/22	1.0573	1.0279	1.0868	51,150,329	55,590,178
2022/23	1.0755	1.0047	1.0806	55,590,178	60,070,746
2023/24	1.0444	1.0021	1.0466	60,070,746	62,870,043
2024/25	1.0362	a 1.0252	b 1.0624	62,870,043	66,793,133
2025/26	1.0644	a 1.0028	b 1.0674	66,793,133	71,294,991

The calculations for FYs 2024/25 and 2025/26 are derived from the State Department of Finance (DOF) estimate of the percent change in per capita cost of living (a - Price Factor) and the percentage change in population (b - Population Factor) of local governments as outlined in the California Revenue and Taxation Code, Section 2227. These calculations are subject to revision following the release of the DOF Price Factor and Population memo in May 2025.

Appropriation Limit Supporting Calculations		
Description	City	County
<b>Revised 2024/25 Population Factor:</b>		
Revised 1/1/24 DOF population	72,967	420,436
Revised 1/1/23 DOF population	71,420	410,085
<b>Revised Population Factor</b>	<b>1.022</b>	<b>1.0252</b>
<b>Percent Increase</b>	<b>2.17</b>	<b>2.52</b>
<b>2025/26 Population Factor:</b>		
Base percent	100.00	100.00
Increase (decrease) percent	0.28	0.24
<b>Total percent</b>	<b>100.28</b>	<b>100.24</b>
<b>Population Factor (divided by 100)</b>	<b>1.0028</b>	<b>1.0024</b>

Schedule 9B  
GANN Appropriations Limit  
Special Districts

Appropriations Year	Price Factor	Population Ratio	Calculation Factor	CFD No. 1	CFD No. 5	CFD No. 6
				Current Year Limit	Current Year Limit	Current Year Limit
2018/19	1.0367	1.0345	1.0725	7,971,751	48,324,068	5,975,196
2019/20	1.0385	1.0314	1.0711	8,538,542	51,759,909	6,400,032
2020/21	1.0373	1.0130	1.0508	8,972,300	54,389,313	6,725,154
2021/22	1.0573	1.0279	1.0868	9,751,096	59,110,305	7,308,898
2022/23	1.0755	1.0047	1.0806	10,537,034	63,874,596	7,897,995
2023/24	1.0444	1.0021	1.0466	11,028,060	66,851,152	8,266,041
2024/25	1.0362 <b>a</b>	1.0252 <b>b</b>	1.0624	11,716,211	71,022,664	8,781,842
2025/26	1.0644 <b>a</b>	1.0028 <b>b</b>	1.0674	12,505,883	75,809,591	9,373,738

The calculations for FYs 2024/25 and 2025/26 are derived from the State Department of Finance (DOF) estimate of the percent change in per capita cost of living (**a** - Price Factor) and the percentage change in population (**b** - Population Factor) of local governments as outlined in the California Revenue and Taxation Code, Section 2227. These calculations are subject to revision following the release of the DOF Price Factor and Population memo in May 2025.

Appropriation Limit Supporting Calculations		
Description	City	County
<b>Revised 2024/25 Population Factor:</b>		
Revised 1/1/24 DOF population	72,967	420,436
Revised 1/1/23 DOF population	71,420	410,085
<b>Revised Population Factor</b>	<b>1.022</b>	<b>1.0252</b>
<b>Percent Increase</b>	<b>2.17</b>	<b>2.52</b>
<b>2025/26 Population Factor:</b>		
Base percent	100.00	100.00
Increase (decrease) percent	0.28	0.24
<b>Total percent</b>	<b>100.28</b>	<b>100.24</b>
<b>Population Factor (divided by 100)</b>	<b>1.0028</b>	<b>1.0024</b>

Schedule 10A  
Staffing (in Full-Time Equivalent) by Department

	Actual FY2022/23	Actual FY2023/24	Original Budget FY2024/25	Revised Budget FY2024/25	Approved Budget FY2025/26	Approved Budget FY2026/27
<b>DEPARTMENT/OFFICE</b>						
City Manager <sup>(1)</sup>	4.47	5.50	5.50	6.50	6.50	6.50
City Attorney	3.00	3.00	3.00	3.00	3.00	3.00
City Clerk	2.00	2.00	2.00	2.00	2.00	2.00
Administrative Services	16.00	27.50	27.50	27.50	27.50	27.50
Community Development	25.00	28.00	28.00	28.00	28.00	28.00
Fire	43.50	44.50	44.50	44.50	44.50	44.50
Information Technology	10.00	-	-	-	-	-
Parks & Recreation	21.94	22.50	23.50	23.50	23.50	23.50
Police	92.44	94.50	94.50	94.50	94.50	94.50
Public Works	40.00	38.00	39.00	39.00	39.00	39.00
<b>TOTAL</b>	<b>258.35</b>	<b>265.50</b>	<b>267.50</b>	<b>268.50</b>	<b>268.50</b>	<b>268.50</b>

<sup>(1)</sup>Added an Assistant to the City Manager (1.0 FTE) (Resolution No. 2024-264).



Schedule 10B

Staffing (in Full-Time Equivalent) by Fund and Department

	Actual FY2022/23	Actual FY2023/24	Original Budget FY2024/25	Revised Budget FY2024/25	Approved Budget FY2025/26	Approved Budget FY2026/27
<b>FUND/DEPARTMENT</b>						
<b>General Fund</b>						
City Manager	4.47	5.50	5.50	6.50	6.50	6.50
City Attorney	3.00	3.00	3.00	3.00	3.00	3.00
City Clerk	2.00	2.00	2.00	2.00	2.00	2.00
Administrative Services	16.00	27.50	27.50	27.50	27.50	27.50
Community Development	25.00	28.00	28.00	28.00	28.00	28.00
Fire	43.50	44.50	44.50	44.50	44.50	44.50
Information Technology	10.00	-	-	-	-	-
Parks & Recreation	15.39	15.95	16.45	16.45	16.45	16.45
Police	92.44	94.50	94.50	94.50	94.50	94.50
Public Works	12.40	10.40	10.40	10.40	10.40	10.40
<b>General Fund Subtotal</b>	<b>224.20</b>	<b>231.35</b>	<b>231.85</b>	<b>232.85</b>	<b>232.85</b>	<b>232.85</b>
<b>Community Facilities District No. 5</b>						
Parks & Recreation	6.55	6.55	7.05	7.05	7.05	7.05
Public Works	7.00	7.00	7.40	7.40	7.40	7.40
<b>CFD No. 5 Subtotal</b>	<b>13.55</b>	<b>13.55</b>	<b>14.45</b>	<b>14.45</b>	<b>14.45</b>	<b>14.45</b>
<b>Community Facilities District No. 6</b>						
Public Works	1.00	1.00	1.00	1.00	1.00	1.00
<b>CFD No. 6 Subtotal</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>Gas Tax</b>						
Public Works	8.15	8.15	8.35	8.35	8.35	8.35
<b>Gas Tax Subtotal</b>	<b>8.15</b>	<b>8.15</b>	<b>8.35</b>	<b>8.35</b>	<b>8.35</b>	<b>8.35</b>
<b>Landscaping &amp; Lighting Maintenance District No. 2</b>						
Public Works	5.00	5.00	5.40	5.40	5.40	5.40
<b>LLMD No. 2 Subtotal</b>	<b>5.00</b>	<b>5.00</b>	<b>5.40</b>	<b>5.40</b>	<b>5.40</b>	<b>5.40</b>
<b>Lighting Maintenance District No. 1</b>						
Public Works	0.45	0.45	0.45	0.45	0.45	0.45
<b>LMD No. 1 Subtotal</b>	<b>0.45</b>	<b>0.45</b>	<b>0.45</b>	<b>0.45</b>	<b>0.45</b>	<b>0.45</b>
<b>Sales Tax SB 325</b>						
Public Works	1.50	1.50	1.50	1.50	1.50	1.50
<b>Sales Tax SB 325 Subtotal</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>
<b>Vehicle Fleet Management</b>						
Public Works	4.50	4.50	4.50	4.50	4.50	4.50
<b>Vehicle Fleet Mgmt. Subtotal</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>
<b>TOTAL</b>	<b>258.35</b>	<b>265.50</b>	<b>267.50</b>	<b>268.50</b>	<b>268.50</b>	<b>268.50</b>

## DEPARTMENTS



The City Council is the governing body of the Rocklin Municipal Government. The City Council adopts ordinances and resolutions, appoints the City Manager, City Attorney, City Clerk, and City Treasurer, sets strategic priorities, and reviews and approves major policies, programs, and the City's budget. The City Council consists of five members elected at-large alternately at the general election. The Mayor and Vice Mayor are appointed by the City Council each December for a one-year term. The City Council also serves as the governing board for the Rocklin Public Financing Authority and the Successor Agency.

### SIGNIFICANT CHANGES FROM THE PRIOR BUDGET

- City Council positions were excluded from the Position Summary, as the chart reflects full-time equivalent positions only. Historical data has been updated for consistency.

	Actual FY2022/23	Actual FY2023/24	Original Budget FY2024/25	Revised Budget FY2024/25	Approved Budget FY2025/26	Approved Budget FY2026/27
<b>EXPENSES BY FUND</b>						
General Fund	\$ 67,045	\$ 81,732	\$ 120,500	\$ 131,200	\$ 137,100	\$ 158,600
<b>TOTAL</b>	<b>67,045</b>	<b>81,732</b>	<b>120,500</b>	<b>131,200</b>	<b>137,100</b>	<b>158,600</b>
<b>REVENUES BY FUND</b>						
None	-	-	-	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Resources/(Uses)</b>	<b>\$ (67,045)</b>	<b>\$ (81,732)</b>	<b>\$ (120,500)</b>	<b>\$ (131,200)</b>	<b>\$ (137,100)</b>	<b>\$ (158,600)</b>
<b>DIVISION BUDGET SUMMARY</b>						
City Council	67,045	81,732	120,500	131,200	137,100	158,600
<b>TOTAL</b>	<b>\$ 67,045</b>	<b>\$ 81,732</b>	<b>\$ 120,500</b>	<b>\$ 131,200</b>	<b>\$ 137,100</b>	<b>\$ 158,600</b>
<b>BUDGET SUMMARY</b>						
<b>Staffing</b>						
Salaries & Benefits	43,877	43,858	50,300	50,300	55,100	55,100
<b>Subtotal Staffing</b>	<b>43,877</b>	<b>43,858</b>	<b>50,300</b>	<b>50,300</b>	<b>55,100</b>	<b>55,100</b>
<b>Contracted Services</b>						
Professional Services	-	-	10,400	23,760	22,500	39,000
<b>Subtotal Contracted Services</b>	<b>-</b>	<b>-</b>	<b>10,400</b>	<b>23,760</b>	<b>22,500</b>	<b>39,000</b>
<b>Operating Expenses</b>						
Licenses and Memberships	4,674	23,246	23,300	23,950	25,000	26,000
Supplies	1,010	718	1,100	1,100	1,100	1,100
Travel/Training/Meals	17,484	13,910	35,400	32,090	33,400	37,400
<b>Subtotal Operating Expenses</b>	<b>23,168</b>	<b>37,875</b>	<b>59,800</b>	<b>57,140</b>	<b>59,500</b>	<b>64,500</b>
<b>TOTAL</b>	<b>\$ 67,045</b>	<b>\$ 81,732</b>	<b>\$ 120,500</b>	<b>\$ 131,200</b>	<b>\$ 137,100</b>	<b>\$ 158,600</b>

## City Manager

The City Manager is appointed by the City Council and is responsible for implementing and carrying out the policies of the City Council. As the chief executive officer of the City, the City Manager supervises operations, directs departments and services, and enforces the laws and policies as adopted by the City Council. The office of the City Manager is the primary contact for providing current information to the public, media, and City employees.



### CITY MANAGER'S OFFICE

The City Manager's Office coordinates Administration; Economic Development; Legislative Advocacy and Government Relations; Housing; and Communications, Public Information, and Engagement. The Assistant City Manager is the department director.

### ECONOMIC DEVELOPMENT DIVISION

Economic Development efforts focus on implementing, coordinating and monitoring policies and programs to improve the City's business climate and the City's accessibility to local businesses. This work is critical to keep Rocklin prosperous by acting on two overarching approaches to economic vitalization – 1) business retention by strengthening relationships with key partners and local businesses, and 2) business attraction through research and pursuit of what the City needs to grow an even stronger and more diversified local economy.

### HOUSING DIVISION

Housing efforts focus on coordinating initiatives to address homelessness, affordable housing programs, and oversight of annual Community Development Block Grant (CDBG) funding received from the U.S. Department of Housing and Urban Development. This includes administration of the Vicara affordable housing purchase program. Staff also administer the Affordable Housing Incentive Program and work with developers to increase the construction of affordable housing units in the city.

## ACCOMPLISHMENTS

- Enhanced infrastructure and public safety through the strategic use of remaining ARPA funding, contributing to a safer and more livable community. *(LIVABLE, SAFE)*
- Released a Request for Proposals, selected a firm, and awarded a contract to complete the analysis for an Inclusionary Housing Ordinance and In Lieu Fee. *(LIVABLE, SUSTAINABLE)*
- Completed the 2025 Polco National Community Survey to solicit statistically valid feedback from residents about City services. *(LIVABLE)*
- Conducted a community workshop with the Rocklin Arts Commission to set goals & objectives to meet community needs. *(VIBRANT)*
- Created a Student Art in City Hall Program in partnership with the Rocklin Unified School District. *(VIBRANT)*
- Executed the first and second amendments to the Purchase and Sale Agreement for the Big Gun Property, enabling environmental cleanup and preparation for future revitalization. *(VIBRANT)*
- Held an Economic Development Stakeholders Summit in partnership with the Greater Sacramento Economic Council and SMA America. *(VIBRANT)*
- Successfully moved the parcel located at 5240 Front Street through the SLA process. Completed an updated appraisal, reflecting the most current market value. *(VIBRANT)*
- Completed a five-year Consolidated Plan for the CDBG program and funding as required by the U.S. Department of Housing and Urban Development (HUD). *(SUSTAINABLE)*
- Released a Request for Proposals and selected a firm to complete design services for a remodel of the 35-year-old City Hall. *(RESILIENT, VIBRANT)*

## GOALS AND OBJECTIVES

- Strengthen interagency relationships with Federal Emergency Management Agency, California Department of Transportation, California Office of Emergency Services, Army Corps of Engineers, and California Department of Fish and Wildlife. *(SAFE)*
- In coordination with the Fire Department, complete architectural and construction plans for the fourth fire station. *(SAFE)*
- Work to increase the stock of affordable housing in the City by partnering with developers and creating mechanisms to include more affordable housing in developments. *(LIVABLE)*
- Continue working with regional partners and establish local strategies to address homelessness in the City. *(SAFE)*
- Explore opportunities to improve utility services to Rocklin residents and business owners, and communicate those processes with the community. *(LIVABLE)*
- Create and promote events and activities that will attract outside visitors and overnight stays. *(LIVABLE, VIBRANT)*
- Continue support of the Oak & Pine affordable housing project and general efforts to increase the availability of affordable housing. *(LIVABLE)*
- Complete a comprehensive update of the City's Zoning Ordinance and Map in coordination with the Community Development Department. *(LIVABLE, VIBRANT)*
- Continue implementing the Economic Development Strategy by identifying and leveraging the strengths of the City and its public and private partners in order to foster a thriving business environment that is conducive to business growth, attraction, and creation. *(VIBRANT)*
- Nurture efforts to establish the Quarry District as a regional downtown destination including continued support for redevelopment of the Big Gun site, defining a downtown and exploring potential public/private partnerships for necessary future investment. *(LIVABLE, VIBRANT)*

- Support the Arts Commission's efforts to achieve its strategic vision and encourage programs in the arts and to promote the cultural enrichments of the community. *(VIBRANT)*
- Complete Annual Action Plans for the CDBG program and funding as required by HUD. *(SUSTAINABLE)*
- Complete architectural and construction plans for a City Hall remodel. *(RESILIENT, VIBRANT)*

#### SIGNIFICANT CHANGES FROM THE PRIOR BUDGET

- Deleted an Associate Management Analyst (1.0 FTE) and added a Departmental Administrative Specialist (1.0 FTE) to better align staffing with the operational needs of the department.

	Actual FY2022/23	Actual FY2023/24	Original Budget FY2024/25	Revised Budget FY2024/25	Approved Budget FY2025/26	Approved Budget FY2026/27
<b>EXPENSES BY FUND</b>						
General Fund	\$ 1,245,471	\$ 1,533,149	\$ 1,515,550	\$ 3,325,198	\$ 1,728,900	\$ 1,763,500
Capital Construction Fees	-	-	-	235,380	-	-
CDBG - Covid-19 Cares Act	338,611	40,080	-	27,134	-	-
CDBG - HUD Entitlement	42,652	40,582	92,750	92,750	92,750	92,750
Economic Development	70,902	80,340	102,500	102,500	120,600	115,100
General Fund ARPA	2,881,123	780,095	-	200,000	110,000	-
Grants/Other Reimbursables	-	-	4,000	4,000	-	-
Low & Moderate Income Housing Asset	230,488	267,879	5,107,500	5,157,193	352,500	352,500
Sales Tax SB 325	18,750	75,000	75,000	75,000	-	-
<b>TOTAL</b>	<b>4,827,998</b>	<b>2,817,126</b>	<b>6,897,300</b>	<b>9,219,155</b>	<b>2,404,750</b>	<b>2,323,850</b>
<b>REVENUES BY FUND</b>						
General Fund	59,010	151,362	166,500	166,500	162,500	162,500
CDBG - Covid-19 Cares Act	338,611	40,080	-	27,134	-	-
CDBG - HUD Entitlement	42,652	40,582	92,750	92,750	92,750	92,750
Costco Settlement	3,755,224	-	-	-	-	-
Grants/Other Reimbursables	-	-	4,000	4,000	-	-
Low & Moderate Income Housing Asset	1,442,822	114,123	-	-	-	-
<b>TOTAL</b>	<b>5,638,319</b>	<b>346,148</b>	<b>263,250</b>	<b>290,384</b>	<b>255,250</b>	<b>255,250</b>
<b>Net Resources/(Uses)</b>	<b>\$ 810,321</b>	<b>\$ (2,470,979)</b>	<b>\$ (6,634,050)</b>	<b>\$ (8,928,771)</b>	<b>\$ (2,149,500)</b>	<b>\$ (2,068,600)</b>
<b>DIVISION BUDGET SUMMARY</b>						
City Manager	4,065,284	2,295,115	6,368,950	8,578,949	2,404,750	2,323,850
Housing	762,714	522,012	528,350	640,206	-	-
<b>TOTAL</b>	<b>\$ 4,827,998</b>	<b>\$ 2,817,126</b>	<b>\$ 6,897,300</b>	<b>\$ 9,219,155</b>	<b>\$ 2,404,750</b>	<b>\$ 2,323,850</b>



	Actual FY2022/23	Actual FY2023/24	Original Budget FY2024/25	Revised Budget FY2024/25	Approved Budget FY2025/26	Approved Budget FY2026/27
<b>BUDGET SUMMARY</b>						
<b>Staffing</b>						
Salaries & Benefits	\$ 1,083,924	\$ 1,179,041	\$ 1,273,600	\$ 1,368,100	\$ 1,482,200	\$ 1,510,300
<b>Subtotal Staffing</b>	<b>1,083,924</b>	<b>1,179,041</b>	<b>1,273,600</b>	<b>1,368,100</b>	<b>1,482,200</b>	<b>1,510,300</b>
<b>Contracted Services</b>						
Maintenance Contracts	-	-	-	1,600	29,000	26,275
Professional Services	1,007,932	540,817	5,292,750	6,291,384	568,750	463,750
<b>Subtotal Contracted Services</b>	<b>1,007,932</b>	<b>540,817</b>	<b>5,292,750</b>	<b>6,292,984</b>	<b>597,750</b>	<b>490,025</b>
<b>Operating Expenses</b>						
Advertising	6,000	19,117	20,000	20,000	23,500	23,500
Communications	529	237	500	500	-	-
Licenses and Memberships	73,957	71,507	79,500	77,900	67,300	67,300
Non-Capital Equipment	-	-	-	700	1,000	-
Other Operating Expenses	30,248	49,456	40,500	36,800	35,000	37,725
Small Business Support Grant	2,522,482	622,146	-	200,000	-	-
Supplies	1,730	1,788	7,950	7,950	8,000	5,500
Travel/Training/Meals	9,096	18,278	16,000	19,000	27,500	27,000
<b>Subtotal Operating Expenses</b>	<b>2,644,042</b>	<b>782,528</b>	<b>164,450</b>	<b>362,850</b>	<b>162,300</b>	<b>161,025</b>
<b>Other Uses</b>						
Transfer to General Fund	92,100	114,965	166,500	166,500	162,500	162,500
<b>Subtotal Other Uses</b>	<b>92,100</b>	<b>114,965</b>	<b>166,500</b>	<b>166,500</b>	<b>162,500</b>	<b>162,500</b>
<b>Capital Outlay</b>	<b>-</b>	<b>199,775</b>	<b>-</b>	<b>1,028,721</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>\$ 4,827,998</b>	<b>\$ 2,817,126</b>	<b>\$ 6,897,300</b>	<b>\$ 9,219,155</b>	<b>\$ 2,404,750</b>	<b>\$ 2,323,850</b>
<b>POSITION SUMMARY</b>						
Assistant City Manager	1.00	1.00	1.00	1.00	1.00	1.00
Assistant to the City Manager	-	-	-	1.00	1.00	1.00
Associate Management Analyst	1.00	1.00	1.00	1.00	-	-
City Manager	1.00	1.00	1.00	1.00	1.00	1.00
Communications Specialist	-	0.50	0.50	0.50	0.50	0.50
Departmental Administrative Specialist	-	-	-	-	1.00	1.00
Management Analyst	1.00	2.00	2.00	2.00	2.00	2.00
Website Technician	0.47	-	-	-	-	-
<b>TOTAL</b>	<b>4.47</b>	<b>5.50</b>	<b>5.50</b>	<b>6.50</b>	<b>6.50</b>	<b>6.50</b>

## City Attorney

The City Attorney's Office advises City officials in all legal matters, frames ordinances and resolutions required by the City Council, and performs a wide array of other legal services as required by the City Council, City Manager, and all City Departments.



### ACCOMPLISHMENTS

- Provided legal counsel on over 36 matters related to the Public Records Act, elections, the Brown Act, public hearings, records retention, and claims processing. *(RESILIENT)*
- Managed over 15 civil litigation cases, representing the City's interests and minimizing risk exposure. *(SUSTAINABLE)*
- Handled over 35 deeds, easements, and related real property documents. *(RESILIENT, SAFE)*
- Drafted and reviewed approximately 290 resolutions and over 20 ordinances since February 2024, supporting legislative consistency and legal integrity. *(RESILIENT)*
- Reviewed more than 200 contracts and amendments for legal sufficiency, risk assessment, procurement compliance, and non-standard terms, including MOUs and RFPs. *(SUSTAINABLE)*
- Hired a new Assistant City Attorney to strengthen internal legal capacity. *(RESILIENT)*
- Facilitated updates to the Rocklin Municipal Code, regarding procurement, purchases, and contracts, streamlining processes and increasing flexibility for public works contracting. *(RESILIENT, SUSTAINABLE)*
- Retained and managed outside counsel to facilitate and initiate City's first receivership action. *(SUSTAINABLE, VIBRANT)*

### GOALS & OBJECTIVES

- Continue to provide high quality legal advice and support to all City officials and departments. *(SAFE, SUSTAINABLE)*
- Collaborate with departments to efficiently manage legal service requests and meet project deadlines. *(RESILIENT)*
- Maintain an office that is approachable and trusted. *(SAFE)*
- Develop and conduct training for departments and staff on key legal issues and internal processes. *(SUSTAINABLE)*

### SIGNIFICANT CHANGES FROM PRIOR BUDGET

- None

	Actual FY2022/23	Actual FY2023/24	Original Budget FY2024/25	Revised Budget FY2024/25	Approved Budget FY2025/26	Approved Budget FY2026/27
<b>EXPENSES BY FUND</b>						
General Fund	\$ 1,817,278	\$ 1,512,560	\$ 1,157,800	\$ 1,160,050	\$ 1,202,800	\$ 1,223,400
<b>TOTAL</b>	<b>1,817,278</b>	<b>1,512,560</b>	<b>1,157,800</b>	<b>1,160,050</b>	<b>1,202,800</b>	<b>1,223,400</b>
<b>REVENUES BY FUND</b>						
General Fund	8,501	15,204	-	-	-	-
Boroski Landfill Monitoring	22,213	21,045	28,100	28,100	28,100	28,100
<b>TOTAL</b>	<b>30,714</b>	<b>36,248</b>	<b>28,100</b>	<b>28,100</b>	<b>28,100</b>	<b>28,100</b>
<b>Net Resources/(Uses)</b>	<b>\$ (1,786,564)</b>	<b>\$ (1,476,311)</b>	<b>\$ (1,129,700)</b>	<b>\$ (1,131,950)</b>	<b>\$ (1,174,700)</b>	<b>\$ (1,195,300)</b>
<b>DIVISION BUDGET SUMMARY</b>						
City Attorney	1,817,278	1,512,560	1,157,800	1,160,050	1,202,800	1,223,400
<b>TOTAL</b>	<b>\$ 1,817,278</b>	<b>\$ 1,512,560</b>	<b>\$ 1,157,800</b>	<b>\$ 1,160,050</b>	<b>\$ 1,202,800</b>	<b>\$ 1,223,400</b>
<b>BUDGET SUMMARY</b>						
<b>Staffing</b>						
Salaries & Benefits	642,073	266,913	734,300	734,300	755,700	776,300
<b>Subtotal Staffing</b>	<b>642,073</b>	<b>266,913</b>	<b>734,300</b>	<b>734,300</b>	<b>755,700</b>	<b>776,300</b>
<b>Contracted Services</b>						
Professional Services	1,112,802	1,212,514	376,400	378,650	400,000	400,000
<b>Subtotal Contracted Services</b>	<b>1,112,802</b>	<b>1,212,514</b>	<b>376,400</b>	<b>378,650</b>	<b>400,000</b>	<b>400,000</b>
<b>Operating Expenses</b>						
Licenses and Memberships	35,736	4,173	8,000	8,000	8,000	8,000
Non-Capital Equipment	-	-	700	700	700	700
Supplies	2,694	5,812	5,300	5,300	5,300	5,300
Travel/Training/Meals	1,760	2,103	5,000	5,000	5,000	5,000
<b>Subtotal Operating Expenses</b>	<b>40,190</b>	<b>12,088</b>	<b>19,000</b>	<b>19,000</b>	<b>19,000</b>	<b>19,000</b>
<b>Other Uses</b>						
Transfer to General Fund	22,213	21,045	28,100	28,100	28,100	28,100
<b>Subtotal Other Uses</b>	<b>22,213</b>	<b>21,045</b>	<b>28,100</b>	<b>28,100</b>	<b>28,100</b>	<b>28,100</b>
<b>TOTAL</b>	<b>\$ 1,817,278</b>	<b>\$ 1,512,560</b>	<b>\$ 1,157,800</b>	<b>\$ 1,160,050</b>	<b>\$ 1,202,800</b>	<b>\$ 1,223,400</b>
<b>POSITION SUMMARY</b>						
Assistant City Attorney	1.00	1.00	1.00	1.00	1.00	1.00
City Attorney	1.00	1.00	1.00	1.00	1.00	1.00
Departmental Administrative Specialist	1.00	1.00	1.00	1.00	1.00	1.00
<b>TOTAL</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

## City Clerk

The City Clerk is the local official who administers democratic processes such as elections, access to City records, and all legislative actions, ensuring transparency to the public. The City Clerk acts as a compliance officer for federal, state, and local statutes, including the Political Reform Act, the Brown Act, and the Public Records Act. The City Clerk manages public inquiries and relationships, and arranges ceremonial and official functions.



### ACCOMPLISHMENTS

- Administered the City's November 2024 General Municipal Election for three City Council seats, overseeing all phases from planning to certification, including candidate filings and campaign disclosures. *(LIVABLE, RESILIENT)*
- Partnered with Placer County to manage the City's ballot drop box, expanding access and convenience for Rocklin voters. *(LIVABLE, RESILIENT)*
- Coordinated responses to Public Records Act requests in accordance with legal requirements to promote the accessibility of governmental records for the public. *(LIVABLE)*
- Updated the Conflict of Interest Code to align with state law and ensure continued accountability among City officials and staff. *(SUSTAINABLE)*
- Modernized the City's Records Retention Policy and Schedule to support compliance, accessibility, and operational efficiency. *(SUSTAINABLE, VIBRANT)*
- Coordinated recruitment efforts to fill three vacancies on City Boards, Commissions, and Committees. *(LIVABLE, VIBRANT)*

### GOALS & OBJECTIVES

- Enhance and ensure public access to permanent records through the City's Electronic Records Center, promoting transparency. *(LIVABLE, RESILIENT)*
- Strengthen community connections by promoting awareness of the City Clerk's role and services through targeted outreach. *(LIVABLE)*
- Evaluate and implement a modern records management system to enhance usability and improve access for both City staff and the public. *(SUSTAINABLE, VIBRANT)*
- Host the Placer City and County Officials Association Meeting, highlighting Rocklin's leadership in regional collaboration. *(VIBRANT)*
- Expand and update the City Clerk's library of document templates to support consistent and efficient service delivery across departments. *(SUSTAINABLE)*

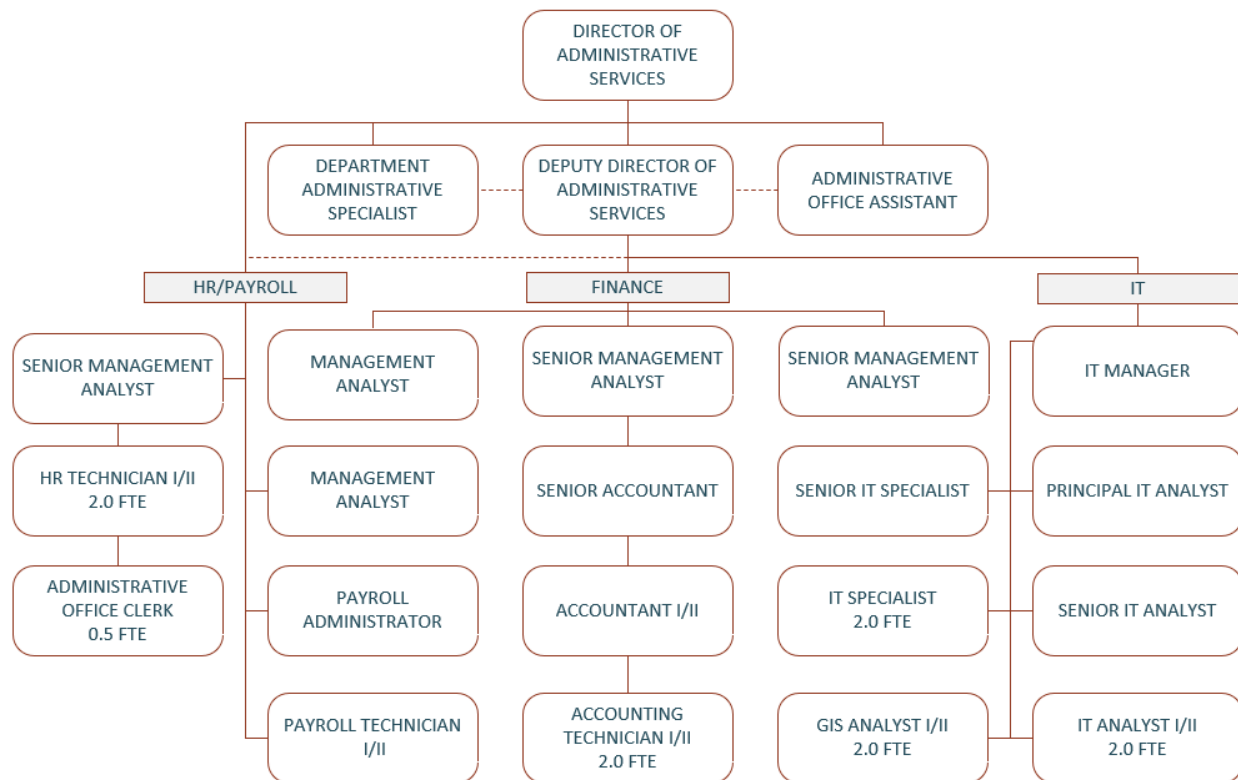
### SIGNIFICANT CHANGES FROM THE PRIOR YEAR

- None.

	Actual FY2022/23	Actual FY2023/24	Original Budget FY2024/25	Revised Budget FY2024/25	Approved Budget FY2025/26	Approved Budget FY2026/27
<b>EXPENSES BY FUND</b>						
General Fund	\$ 352,598	\$ 310,584	\$ 405,550	\$ 425,127	\$ 334,400	\$ 412,500
<b>TOTAL</b>	<b>352,598</b>	<b>310,584</b>	<b>405,550</b>	<b>425,127</b>	<b>334,400</b>	<b>412,500</b>
<b>REVENUES BY FUND</b>						
None	-	-	-	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Resources/(Uses)</b>	<b>\$ (352,598)</b>	<b>\$ (310,584)</b>	<b>\$ (405,550)</b>	<b>\$ (425,127)</b>	<b>\$ (334,400)</b>	<b>\$ (412,500)</b>
<b>DIVISION BUDGET SUMMARY</b>						
City Clerk	352,598	310,584	405,550	425,127	334,400	412,500
<b>TOTAL</b>	<b>\$ 352,598</b>	<b>\$ 310,584</b>	<b>\$ 405,550</b>	<b>\$ 425,127</b>	<b>\$ 334,400</b>	<b>\$ 412,500</b>
<b>BUDGET SUMMARY</b>						
<b>Staffing</b>						
Salaries & Benefits	251,449	205,198	301,700	301,700	305,350	312,050
<b>Subtotal Staffing</b>	<b>251,449</b>	<b>205,198</b>	<b>301,700</b>	<b>301,700</b>	<b>305,350</b>	<b>312,050</b>
<b>Contracted Services</b>						
Maintenance Contracts	-	-	-	2,700	-	-
Professional Services	153	51,190	16,000	35,577	2,000	2,000
<b>Subtotal Contracted Services</b>	<b>153</b>	<b>51,190</b>	<b>16,000</b>	<b>38,277</b>	<b>2,000</b>	<b>2,000</b>
<b>Operating Expenses</b>						
Advertising	12,279	40,420	11,800	11,800	11,800	11,800
Elections	71,013	75	61,300	61,300	-	71,300
Licenses and Memberships	1,325	724	850	850	850	850
Non-Capital Equipment	375	-	-	-	-	-
Supplies	2,658	7,874	6,600	3,900	7,100	7,200
Travel/Training/Meals	13,346	5,104	7,300	7,300	7,300	7,300
<b>Subtotal Operating Expenses</b>	<b>100,996</b>	<b>54,196</b>	<b>87,850</b>	<b>85,150</b>	<b>27,050</b>	<b>98,450</b>
<b>TOTAL</b>	<b>\$ 352,598</b>	<b>\$ 310,584</b>	<b>\$ 405,550</b>	<b>\$ 425,127</b>	<b>\$ 334,400</b>	<b>\$ 412,500</b>
<b>POSITION SUMMARY</b>						
City Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk	1.00	1.00	1.00	1.00	1.00	1.00
<b>TOTAL</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

## Administrative Services

The Administrative Services Department provides financial, human resources, information technology, and payroll support to all City departments.



The Department consists of three divisions: Finance, Human Resources, and Information Technology.

### FINANCE DIVISION

The Finance Division delivers a comprehensive range of services, including budgeting, investment and cash management, debt management, infrastructure financing, procurement, special districts administration, grant management, and accounting. As a cornerstone of financial integrity and efficiency, this division plays a crucial role in the City's strategic financial planning and overall fiscal health.

### HUMAN RESOURCES DIVISION

The Human Resources Division manages a wide range of transactional, programmatic, and strategic functions, including benefits administration, recruitment and selection, classification and compensation, employee and labor relations, leave management, risk management (workers' compensation and safety), training and staff development, performance management, and organizational development. Additionally, Payroll administers the City's compensation processes, ensuring accurate and timely pay for employees and eligible committee and commission members. Payroll also maintains and monitors internal controls to ensure compliance with labor agreements, payroll policies, and applicable laws and regulations.

## INFORMATION TECHNOLOGY DIVISION

The Information Technology (IT) Division is responsible for managing and supporting the City's technology infrastructure, enterprise applications, databases, and information security. IT provides technical support and Geographic Information System (GIS) services to both City departments and neighboring municipalities. Key services include troubleshooting and issue resolution, system design, software and hardware specification development, IT procurement, vendor contract and license management, project management, and ongoing maintenance and upgrades of software and hardware solutions. Additionally, the IT Division administers and maintains a regionally shared computer-aided dispatch (CAD) system, utilized by the cities of Rocklin, Lincoln, and Auburn, ensuring efficient emergency response coordination.

## ACCOMPLISHMENTS

### DEPARTMENT-WIDE

- Established the Department's Mission, Vision, and Values. *(SUSTAINABLE)*
- Established the Employee Recognition (Granite and Marble) Awards. *(SUSTAINABLE)*
- Completed the City's Enterprise Resource Planning System Upgrade. *(VIBRANT)*

### FINANCE

- Received the California Society of Municipal Finance Officers (CSMFO) Operating Budget Excellence Award and Capital Budget Excellence Award for FY 2024/25 and the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for FY 2024/25. *(SUSTAINABLE)*
- Produced a clean Annual Comprehensive Financial Report. *(SUSTAINABLE)*
- Improved the City's Fitch credit rating to AAA. *(SUSTAINABLE)*
- Completed comprehensive updates to the Travel Policy, Procurement Ordinance, and Service Fee/Cost Comparison System Ordinance. *(SUSTAINABLE)*
- Completed seven annexations into Community Facilities Districts (CFDs) 1 and 5. *(SUSTAINABLE)*

### HUMAN RESOURCES

- Launched NEOGOV to streamline the recruitment process. *(SUSTAINABLE)*
- Created and implemented two new Administrative Policies (Lactation and Workplace Violence Prevention). *(SUSTAINABLE)*
- Implemented comprehensive updates to the Personnel Rules. *(SUSTAINABLE)*
- Continued facilitation of the Rocklin Leadership Forum. *(SUSTAINABLE)*
- Revamped Performance Management and developed a New Employee Resource Guide. *(SUSTAINABLE)*

### INFORMATION TECHNOLOGY

- Upgraded infrastructure, including VDI, network storage systems, core routing switches, network switches, and VMware Horizon. *(VIBRANT)*
- Implemented DUO Multi-factor Security, ServiceDesk Plus, and a new data backup system with immutable cloud storage. *(VIBRANT)*
- Expanded citywide electronic processes, including Electronic Plan Review and online police permits. *(VIBRANT)*
- Initiated the IT Strategic Plan Project. *(VIBRANT)*
- Developed and launched the City's intranet site. *(VIBRANT)*



## GOALS AND OBJECTIVES

### FINANCE

- Secure an unmodified audit opinion on the financial statements and Annual Comprehensive Financial Report. *(SUSTAINABLE)*
- Establish strategies and plans for achieving 100% funding for the City's facility and fleet replacement reserves. *(SUSTAINABLE)*
- Implement comprehensive user fees to ensure alignment with service costs and achieve cost recovery. *(SUSTAINABLE)*

### HUMAN RESOURCES

- Enhance employee onboarding by implementing a comprehensive program and electronic signatures. *(VIBRANT)*
- Continue to develop and implement initiatives that support employee growth and well-being, including training opportunities, wellness programs, and resources that promote a productive work environment. *(SUSTAINABLE)*
- Implement comprehensive workforce development and succession planning programs. *(SUSTAINABLE)*

### INFORMATION TECHNOLOGY

- Prioritize assessing and implementing item from the IT Strategic Plan to enhance, operational efficiency, staff satisfaction, and trust, focusing on actionable initiatives that drive meaningful improvements *(RESILIENT)*
- Invest in technology that supports economic development efforts. *(VIBRANT)*
- Assist City Clerk with replacing the outdated document management and retention system. *(VIBRANT)*

## SIGNIFICANT CHANGES FROM THE PRIOR BUDGET

- None.

	Actual FY2022/23	Actual FY2023/24	Original Budget FY2024/25	Revised Budget FY2024/25	Approved Budget FY2025/26	Approved Budget FY2026/27
<b>EXPENSES BY FUND</b>						
General Fund	\$ 7,047,562	\$ 5,388,312	\$ 6,690,130	\$ 6,990,537	\$ 6,940,000	\$ 7,075,550
Capital Construction - Debt Service	532,080	532,350	532,400	532,400	531,300	531,100
Capital Construction Fees	531,840	531,610	532,400	532,400	530,800	530,600
CASp Certification & Training	832	843	-	-	-	-
CDBG - HUD Entitlement	7,858	11,357	10,000	10,000	10,000	10,000
CDBG Housing Rehabilitation	800	-	-	-	-	-
CFD No. 6 Open Space Maintenance	4,344	3,659	3,800	3,800	4,000	4,000
Community Facilities District No. 5	67,286	70,341	73,100	73,100	76,400	79,400
Community Park Fees	68,069	125,484	-	-	-	-
Gas Tax	2,996	2,926	-	-	-	-
General Fund ARPA	183,900	50,000	-	-	-	-
Landscaping & Lighting Maint. District No. 2	25,744	26,496	27,600	27,600	28,300	29,100
Lighting Maintenance District No. 1	15,423	2,518	15,600	15,600	16,300	16,500
Low & Moderate Income Housing Asset	61,400	28,741	37,500	37,500	37,500	37,500
Oak Tree Mitigation Fees	249,586	-	-	-	-	-
Park Development Fees	217,936	401,760	-	-	-	-
Retirees Health	2,095,743	2,079,250	1,944,000	1,944,000	2,583,200	2,727,000
Risk Management	3,088,034	4,030,786	4,975,100	4,975,100	5,544,100	6,192,900
Technology Fee	611,057	576,591	498,700	575,040	538,550	468,300
Traffic Safety/Police Grants	-	564	-	-	-	-
<b>TOTAL</b>	<b>14,812,490</b>	<b>13,863,588</b>	<b>15,340,330</b>	<b>15,717,076</b>	<b>16,840,450</b>	<b>17,701,950</b>

<b>REVENUES BY FUND</b>						
General Fund	1,997,043	1,983,299	1,788,500	1,788,500	404,400	383,400
Capital Construction - Debt Service	532,259	532,358	532,400	532,400	531,300	531,100
CASp Certification & Training	16,850	16,894	-	-	-	-
CDBG - HUD Entitlement	7,858	11,357	10,000	10,000	10,000	10,000
CDBG Housing Rehabilitation	1,063	1,686	-	-	-	-
CFD No. 6 Open Space Maintenance	354,609	363,073	380,400	380,400	-	-
Community Facilities District No. 10	87,668	-	-	-	-	-
Community Facilities District No. 5	6,737,296	6,915,789	7,311,200	7,311,200	-	-
Landscaping & Lighting Maint. District No. 2	2,591,555	2,670,515	2,757,900	2,757,900	-	-
Lighting Maintenance District No. 1	252,348	247,695	251,800	251,800	-	-
Retirees Health	2,289,933	2,365,044	1,931,000	1,931,000	2,563,200	2,706,900
Risk Management	3,178,970	4,472,458	4,904,700	4,908,899	5,519,200	6,168,000
Technology Fee	181,000	50,000	-	-	-	-
Wetlands Maintenance Parcel 34	1,375	1,375	-	-	-	-
<b>TOTAL</b>	<b>18,229,827</b>	<b>19,631,544</b>	<b>19,867,900</b>	<b>19,872,099</b>	<b>9,028,100</b>	<b>9,799,400</b>

<b>Net Resources/(Uses)</b>	<b>\$ 3,417,337</b>	<b>\$ 5,767,956</b>	<b>\$ 4,527,570</b>	<b>\$ 4,155,023</b>	<b>\$ (7,812,350)</b>	<b>\$ (7,902,550)</b>
-----------------------------	---------------------	---------------------	---------------------	---------------------	-----------------------	-----------------------

<b>DIVISION BUDGET SUMMARY</b>						
Finance	7,504,501	5,295,464	4,939,780	5,074,810	5,682,400	5,863,250
Human Resources	4,091,030	5,313,082	6,473,650	6,644,150	7,151,400	7,795,500
Information Technology	3,216,959	3,255,042	3,926,900	3,998,116	4,006,650	4,043,200
<b>TOTAL</b>	<b>\$ 14,812,490</b>	<b>\$ 13,863,588</b>	<b>\$ 15,340,330</b>	<b>\$ 15,717,076</b>	<b>\$ 16,840,450</b>	<b>\$ 17,701,950</b>

	Actual FY2022/23	Actual FY2023/24	Original Budget FY2024/25	Revised Budget FY2024/25	Approved Budget FY2025/26	Approved Budget FY2026/27
<b>BUDGET SUMMARY</b>						
<b>Staffing</b>						
Salaries & Benefits	\$ 9,115,257	\$ 7,514,605	\$ 9,464,100	\$ 9,464,100	\$ 10,442,600	\$ 11,022,400
<b>Subtotal Staffing</b>	<b>9,115,257</b>	<b>7,514,605</b>	<b>9,464,100</b>	<b>9,464,100</b>	<b>10,442,600</b>	<b>11,022,400</b>
<b>Contracted Services</b>						
Maintenance Contracts	704,261	752,644	881,000	894,970	936,350	1,028,200
Professional Services	668,049	695,759	546,500	918,695	623,900	607,600
<b>Subtotal Contracted Services</b>	<b>1,372,310</b>	<b>1,448,403</b>	<b>1,427,500</b>	<b>1,813,666</b>	<b>1,560,250</b>	<b>1,635,800</b>
<b>Operating Expenses</b>						
Advertising	-	-	-	5,600	-	-
Communications	407,852	429,977	458,100	462,315	496,700	513,100
Insurance Premiums	1,216,357	2,094,916	2,208,500	2,188,500	2,498,200	2,822,600
Licenses and Memberships	6,729	10,435	8,230	8,230	8,900	9,050
Non-Capital Equipment	138,054	219,000	178,500	167,214	209,100	87,600
Other Operating Expenses	17,761	20,032	16,500	16,500	15,000	-
Placer County Collection Fee	99,898	103,014	107,000	107,000	111,200	115,000
Property Damage Expenditure	101,955	52,145	70,000	70,000	70,000	70,000
Recruitments	76,885	76,753	65,000	76,500	80,000	76,000
Rental/Lease	78,345	68,536	75,100	75,100	74,000	74,000
Supplies	93,058	99,141	99,000	99,553	105,200	108,900
Travel/Training/Meals	25,401	41,468	46,500	46,500	56,000	54,500
Vehicle O&M/Fuel	682	662	1,300	1,300	900	1,000
<b>Subtotal Operating Expenses</b>	<b>2,262,976</b>	<b>3,216,079</b>	<b>3,333,730</b>	<b>3,324,311</b>	<b>3,725,200</b>	<b>3,931,750</b>
<b>Other Uses</b>						
Transfer to Debt Service	531,840	531,610	532,400	532,400	530,800	530,600
Transfer to General Fund	329,158	89,098	47,500	47,500	47,500	47,500
Transfer to Technology Fee	6,731	6,699	5,600	5,600	5,700	5,700
<b>Subtotal Other Uses</b>	<b>867,728</b>	<b>627,407</b>	<b>585,500</b>	<b>585,500</b>	<b>584,000</b>	<b>583,800</b>
<b>Debt Service/Depreciation</b>	<b>1,065,066</b>	<b>1,057,094</b>	<b>529,500</b>	<b>529,500</b>	<b>528,400</b>	<b>528,200</b>
<b>Capital Outlay</b>	<b>129,153</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>\$ 14,812,490</b>	<b>\$ 13,863,588</b>	<b>\$ 15,340,330</b>	<b>\$ 15,717,076</b>	<b>\$ 16,840,450</b>	<b>\$ 17,701,950</b>

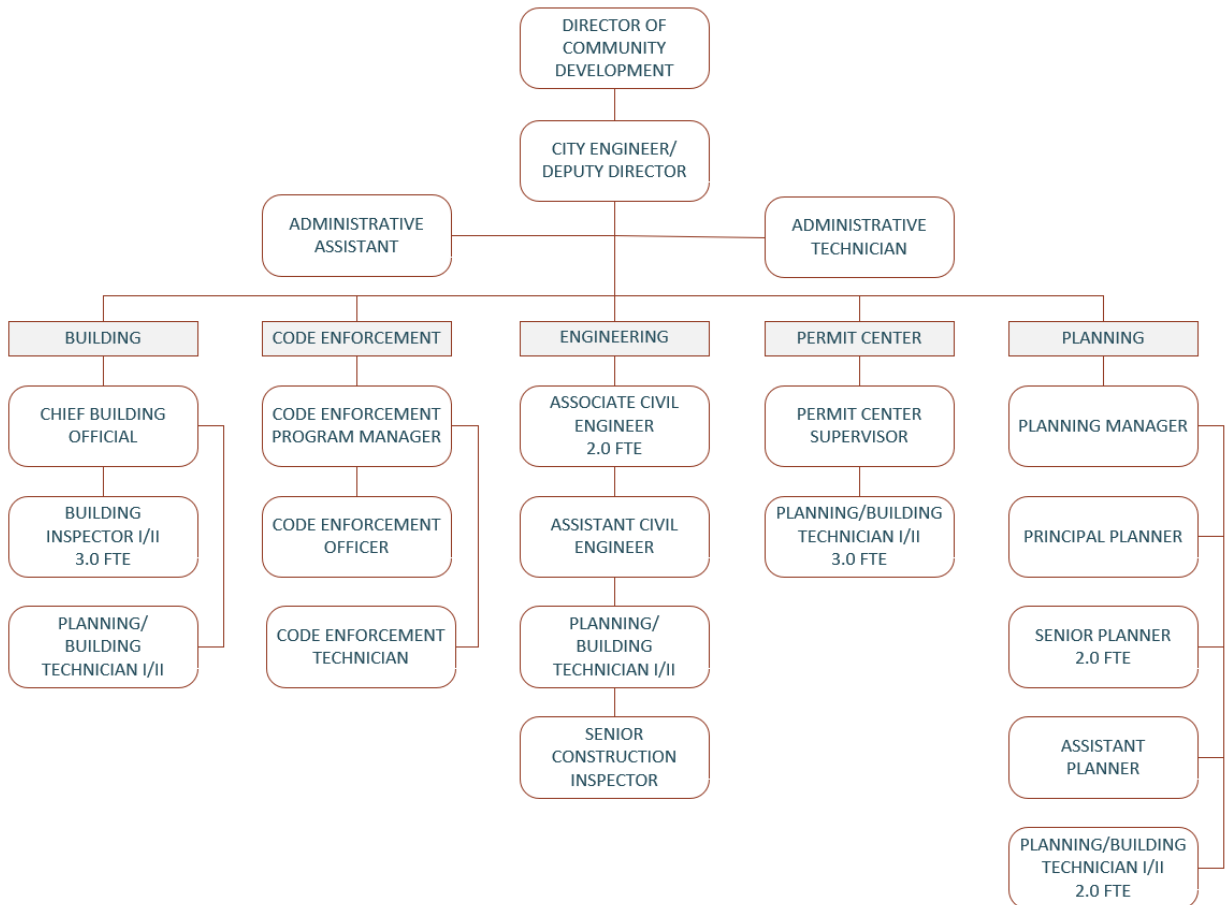
	Actual FY2022/23	Actual FY2023/24	Original Budget FY2024/25	Revised Budget FY2024/25	Approved Budget FY2025/26	Approved Budget FY2026/27
<b>POSITION SUMMARY</b>						
Accountant I/II	1.00	1.00	1.00	1.00	1.00	1.00
Accounting Supervisor	1.00	-	-	-	-	-
Accounting Technician I/II	2.00	2.00	2.00	2.00	2.00	2.00
Administrative Office Assistant	-	1.00	1.00	1.00	1.00	1.00
Administrative Office Clerk	-	0.50	0.50	0.50	0.50	0.50
Departmental Administrative Specialist	-	1.00	1.00	1.00	1.00	1.00
Deputy Director of Administrative Services	1.00	1.00	1.00	1.00	1.00	1.00
Director of Administrative Services	1.00	1.00	1.00	1.00	1.00	1.00
GIS Analyst I/II	-	2.00	2.00	2.00	2.00	2.00
Human Resources Technician <sup>(2)</sup>	-	-	-	1.00	1.00	1.00
Human Resources Technician I/II <sup>(2)</sup>	2.00	2.00	2.00	-	-	-
Information Technology Analyst I/II	-	2.00	2.00	2.00	2.00	2.00
Information Technology Manager	-	1.00	1.00	1.00	1.00	1.00
Information Technology Specialist	-	2.00	2.00	2.00	2.00	2.00
Management Analyst	3.00	2.00	2.00	2.00	2.00	2.00
Payroll Administrator	1.00	1.00	1.00	1.00	1.00	1.00
Payroll Technician I/II	1.00	1.00	1.00	1.00	1.00	1.00
Principal Information Technology Analyst	-	1.00	1.00	1.00	1.00	1.00
Principal Management Analyst <sup>(1)</sup>	1.00	1.00	1.00	-	-	-
Senior Accountant	1.00	1.00	1.00	1.00	1.00	1.00
Senior Administrative Assistant	1.00	-	-	-	-	-
Senior Human Resources Technician <sup>(2)</sup>	-	-	-	1.00	1.00	1.00
Senior IT Analyst	-	1.00	1.00	1.00	1.00	1.00
Senior IT Specialist	-	1.00	1.00	1.00	1.00	1.00
Senior Management Analyst <sup>(1)</sup>	-	2.00	2.00	3.00	3.00	3.00
<b>TOTAL</b>	<b>16.00</b>	<b>27.50</b>	<b>27.50</b>	<b>27.50</b>	<b>27.50</b>	<b>27.50</b>

<sup>(1)</sup> Added a Senior Management Analyst (1.0 FTE) and deleted a Principal Management Analyst (1.0 FTE) (Resolution No. 2024-264).

<sup>(2)</sup> Added a Human Resources Technician (1.0 FTE) and a Senior Human Resources Technician (1.0 FTE); deleted two Human Resources Technician I/II (2.0 FTE) (Resolution No. 2025-110).

## Community Development

The Community Development Department oversees the responsible and sustainable growth of the City while ensuring safety and quality of life.



The Department consists of five divisions: Building Services, Code Enforcement, Engineering Services, Permit Center, and Planning Services.

### BUILDING SERVICES DIVISION

The Building Services Division is responsible for building plan reviews, building inspections, and building reports and statistics. The division ensures the safety, sustainability, and accessibility of the buildings and facilities being modified in the City.

### CODE ENFORCEMENT DIVISION

The Code Enforcement Division provides quality customer service and is responsive to citizen complaints that are potential violations of the Rocklin Municipal Code and California Health and Safety Codes. The division upholds and enforces codes and standards established to protect the public health, safety, and welfare of the City's citizens and maintains or improves quality of life and property values within our community.

## ENGINEERING SERVICES DIVISION

The Engineering Services Division provides a host of technical services to the development community, as well as residents and City staff. The division provides engineering review; processing and approval of private development projects; and the issuance of engineering-related permits, including: improvement plans, final maps, lot line adjustments, grant and summary vacation of easements, management of the improvements through the construction stage, and administering City development standards.

## PERMIT CENTER DIVISION

The Permit Center Division is the primary point of contact for development-related inquiries, project submittals, plan and permit issuance, and fee calculations and payments.

## PLANNING SERVICES DIVISION

The Planning Services Division implements and monitors the City's growth and development policies, processes development entitlement applications, processes administrative permits, updates and maintains the City's long-range planning documents, participates in a variety of regional planning efforts, and assists with implementing the Housing Element of the City's General Plan.

## ACCOMPLISHMENTS

### BUILDING SERVICES & PERMIT CENTER

- Completed the implementation of the electronic plan submittal process for a smoother customer experience. *(RESILIENT, VIBRANT)*
- Provided essential plan review and inspection services facilitating the opening and expansion of businesses in Rocklin and the development of multifamily and single-family residences. *(RESILIENT)*
- Provided ongoing inspections for multi-family projects and finalized inspections for Terracina at Whitney Ranch as a 100% affordable housing project and Stanford Terrace as a market rate project, contributing to new affordable and market-rate housing opportunities for Rocklin residents. *(LIVABLE)*
- Provided ongoing inspections for new commercial projects including the Whitney Ranch Retail Center, the Nugget Market, and the Rising Zone. *(LIVABLE)*

### ENGINEERING SERVICES

- Reviewed and approved site improvement plans for 10 new projects, including Vista Oaks Phase 3 residential, Whitney Ranch Unit 1 residential, Whitney Ranch Unit 49 residential, Whitney Ranch Retail Center and Nugget Market, South Placer Chapa-De Indian Health Facility, Starbucks on Lonetree Blvd, Clover Valley Westridge Residential, Quarry Row Residential, The Vue Clubhouse, and College Park North Residential Rough Grading. *(LIVABLE)*
- Reviewed and approved five final subdivision maps; Quarry Row, Vista Oaks Phase 3, Whitney Ranch 49, Whitney Ranch 1, and Wildcat West, as well as three parcel maps; Whitney Ranch Retail/Nugget Commercial, Lonetree Apartments Residential, and Estia Residential. *(LIVABLE)*
- Continued the engineering design for capital improvement projects, including the Rocklin Road/Interstate 80 Diverging Diamond Interchange, the Monument Springs Drive Roadway/Bridge Improvements, Blue Oaks Pedestrian Signal, Sunset Whitney Recreation Area Phase 1, Johnson Springview Park Pedestrian Bridge and Oak and Pine Block Improvements. *(RESILIENT)*

- Completed engineering design and awarded contracts for the construction of the Whitney Community Park Parking Lot Extension project, the Bicycle Pump Track project, and the Whitney Ranch Parkway Widening project. *(LIVABLE)*

## CODE ENFORCEMENT

- Maintained a high compliance rating by recording a 99.6% compliance rate in calendar year 2024. Opened a total of 1,183 cases and closed 1,179 cases, with four active cases rolling over to calendar year 2025. *(LIVABLE, SAFE)*
- Documented 1,559 violations in the community and resolved 1,555 violations in calendar year 2024, with four remaining violations rolling over to calendar year 2025. *(LIVABLE, SAFE)*
- Successfully continued a modified proactive code enforcement model to meet industry best practices and to provide a more fair and equitable approach to enforcement within the community. *(LIVABLE, SAFE)*
- Increased proactive enforcement to 49.5% and decreased reactive/complaint-based enforcement to 50.5% of our case totals. *(LIVABLE, SAFE)*
- Achieved a 1-day response time average from receipt of complaint to initial inspection. *(LIVABLE, SAFE)*
- Updated Code Enforcement Division City Webpage. *(LIVABLE, RESILIENT)*

## PLANNING SERVICES

- Received and processed 16 new land use entitlement applications and submitted eight projects to the Planning Commission and City Council for consideration, including Chapa-De Indian Health, Panda Express at Whitney Ranch, RHNA General Plan Amendment and Rezone, University Avenue Apartments, Rocklin Retail Extension, BARRO Zone Amendment, Pacific Street Apartments, and Stanford Ranch 6.8. *(LIVABLE)*
- Coordinated with the Placer County Local Agency Formation Commission on the development and adoption of a Municipal Services Review document, which examines how the City administers the provision of municipal service. *(RESILIENT)*
- Initiated a comprehensive update to the City's Zoning Ordinance. *(RESILIENT)*

## **GOALS AND OBJECTIVES**

### BUILDING SERVICES AND PERMIT CENTER

- Continue with the phased implementation of the electronic plan submission and review processes to enhance customer experience and streamline plan reviews. *(RESILIENT, VIBRANT)*
- Enhance customer service by expanding the Online Permit Guide to cover Commercial building plan submissions, simplifying the permit process and improving overall customer experience. *(RESILIENT, VIBRANT)*
- Develop Permit Center and Building Division FAQs for the website to improve access to City information and customer service. *(LIVABLE, RESILIENT)*
- Educate business owners on permitting and inspection processes, facilitating easier business opening. *(RESILIENT, VIBRANT)*

### ENGINEERING SERVICES

- Participate in regional coordination meetings with outside agencies to improve relationships and collaboration. *(RESILIENT)*

- Update City standard design specifications to streamline project planning and construction. *(LIVABLE, RESILIENT)*
- Coordinate the development of the Rocklin Active Transportation Program with the Placer County Transportation Planning Agency's (PCTPA) Countywide Active Transportation Program to ensure a cohesive network of trails and facilities throughout Rocklin and adjacent cities. *(LIVABLE)*
- Construct various Capital Improvement Program projects, including the Whitney Ranch Parkway Widening project. *(RESILIENT, SAFE)*
- Continue the design, environmental work, and right-of-way assessment on new projects for enhanced safety and congestion reduction. These projects include but are not limited to, the Sunset Boulevard Widening Project (Highway 65 to University Avenue), Rocklin Road Widening (Aguilar Road to Sierra College Boulevard), and the At-Grade Railroad Roadway and Pedestrian Improvements project to ultimately provide additional roadway capacity, enhance safety and reduce congestion. *(LIVABLE, RESILIENT, SAFE, VIBRANT)*

## CODE ENFORCEMENT

- Continue to maintain Code Enforcement Division measurables by increasing compliance rate, resolving verified violations, and maintain the proactive rate alignment with reactive rate. *(LIVABLE)*
- Continue implementation of minimum Code Enforcement Officer safety standards and obtain necessary safety equipment and training to comply with Senate Bill 296. *(SAFE)*
- Research code enforcement industry best practices to combat vacant/abandoned structures and provide recommendations to update ordinances. *(SAFE)*
- Research code enforcement industry best practice to combat substandard structures in the community and provide recommendations to update ordinances. *(LIVABLE, SAFE)*
- Produce written policy and procedure for inspecting substandard conditions in multi-family dwellings per Assembly Bill 548. *(SAFE)*

## PLANNING SERVICES

- Update the Rocklin Municipal Code to comply with state regulations and changes. *(LIVABLE)*
- Update the Circulation Element, along with the associated Environmental Impact Report and Traffic Impact Fees. *(RESILIENT)*
- Amend the Rezones and General Plan, addressing the City's Available Sites Inventory and meeting the Regional Housing Needs Allocation (RHNA) identified in the 2021-2029 Housing Element, while also processing California Environmental Quality Act documents. *(LIVABLE, VIBRANT)*
- Conduct a housing conditions survey and assess local rehabilitation needs. *(LIVABLE, SAFE)*
- Evaluate and process land use entitlement applications, forwarding them for public hearings. *(LIVABLE, RESILIENT, VIBRANT)*
- Conduct a comprehensive update of the City's Zoning Code and Map. *(RESILIENT, VIBRANT)*

## **SIGNIFICANT CHANGES FROM THE PRIOR BUDGET**

- None.



	Actual FY2022/23	Actual FY2023/24	Original Budget FY2024/25	Revised Budget FY2024/25	Approved Budget FY2025/26	Approved Budget FY2026/27
<b>EXPENSES BY FUND</b>						
General Fund	\$ 4,530,149	\$ 4,894,081	\$ 6,339,000	\$ 6,931,341	\$ 6,526,200	\$ 6,549,400
Bicycle and Pedestrian	-	-	-	376,248	-	-
CASp Certification & Training	-	-	10,000	10,000	10,000	10,000
CDBG - HUD Entitlement	49,132	48,678	-	-	-	-
CFD No. 6 Open Space Maintenance	-	11,336	-	-	-	-
Community Facilities District No. 5	-	34,020	-	-	-	-
Gas Tax	-	88,752	-	-	1,783,500	340,300
Grants/Other Reimbursables	-	73,031	101,000	308,100	10,000	10,000
Landscaping & Lighting Maint. District No. 2	-	22,685	-	-	-	-
Low & Moderate Income Housing Asset	9,578	-	-	-	-	-
Oak Tree Mitigation Fees	2,719	335	2,400	2,400	2,200	1,500
Sales Tax SB 325	71	1,843,452	2,533,400	5,152,021	861,800	3,028,200
SB 1 - Road Maintenance & Rehabilitation	-	-	-	-	2,182,000	-
Streets Sr/Grants Fund	-	2,569,719	3,550,000	7,739,208	991,800	5,917,000
Technology Fee	40,661	47,095	40,000	40,000	40,000	-
Traffic Circulation Impact Fee	1,307	252,920	668,000	3,122,136	570,700	18,340,300
Whitney Ranch Interchange Fees	-	115,368	747,300	839,237	-	-
Whitney Ranch Trunk Sewer Project	-	-	-	3,109	-	-
<b>TOTAL</b>	<b>4,633,616</b>	<b>10,001,470</b>	<b>13,991,100</b>	<b>24,523,799</b>	<b>12,978,200</b>	<b>34,196,700</b>
<b>REVENUES BY FUND</b>						
General Fund	3,916,874	4,491,824	5,179,000	5,179,000	5,005,400	4,829,400
Bicycle and Pedestrian	-	-	-	90,248	-	-
CDBG - HUD Entitlement	49,132	48,678	-	-	-	-
Grants/Other Reimbursables	-	-	101,000	308,100	10,000	10,000
Oak Tree Mitigation Fees	48,097	494,981	40,000	40,000	39,500	26,800
Streets Sr/Grants Fund	-	2,113,231	3,550,000	7,739,208	991,800	5,917,000
<b>TOTAL</b>	<b>4,014,103</b>	<b>7,148,715</b>	<b>8,870,000</b>	<b>13,356,556</b>	<b>6,046,700</b>	<b>10,783,200</b>
<b>Net Resources/(Uses)</b>	<b>\$ (619,513)</b>	<b>\$ (2,852,756)</b>	<b>\$ (5,121,100)</b>	<b>\$ (11,167,243)</b>	<b>\$ (6,931,500)</b>	<b>\$ (23,413,500)</b>
<b>DIVISION BUDGET SUMMARY</b>						
Building	2,235,874	1,906,610	2,692,300	2,698,520	2,504,200	2,548,700
Code Enforcement	367,349	403,306	429,100	457,500	441,600	454,100
Engineering	382,407	6,107,198	8,385,700	18,436,380	7,965,400	29,233,800
Planning	1,629,634	1,565,987	2,465,500	2,912,899	2,048,700	1,941,800
Planning Commission	18,352	18,369	18,500	18,500	18,300	18,300
<b>TOTAL</b>	<b>\$ 4,633,616</b>	<b>\$ 10,001,470</b>	<b>\$ 13,991,100</b>	<b>\$ 24,523,799</b>	<b>\$ 12,978,200</b>	<b>\$ 34,196,700</b>

	Actual FY2022/23	Actual FY2023/24	Original Budget FY2024/25	Revised Budget FY2024/25	Approved Budget FY2025/26	Approved Budget FY2026/27
<b>BUDGET SUMMARY</b>						
<b>Staffing</b>						
Salaries & Benefits	\$ 3,039,012	\$ 3,821,913	\$ 4,692,700	\$ 4,566,900	\$ 4,639,800	\$ 4,766,100
<b>Subtotal Staffing</b>	<b>3,039,012</b>	<b>3,821,913</b>	<b>4,692,700</b>	<b>4,566,900</b>	<b>4,639,800</b>	<b>4,766,100</b>
<b>Contracted Services</b>						
Maintenance Contracts	-	33,159	20,000	20,000	20,000	40,000
Professional Services	1,203,956	1,018,697	2,429,400	3,530,579	1,976,000	1,871,000
<b>Subtotal Contracted Services</b>	<b>1,203,956</b>	<b>1,051,856</b>	<b>2,449,400</b>	<b>3,550,579</b>	<b>1,996,000</b>	<b>1,911,000</b>
<b>Operating Expenses</b>						
Advertising	-	20,682	15,000	15,000	15,000	15,000
Communications	9,155	8,394	11,500	10,500	11,500	11,500
Licenses and Memberships	4,775	164,089	213,100	218,200	207,100	215,300
Non-Capital Equipment	1,072	7,972	2,800	8,950	2,800	2,800
Other Operating Expenses	40,661	47,095	40,000	40,000	40,000	-
Supplies	26,041	23,559	29,300	26,976	28,400	28,400
Travel/Training/Meals	6,388	9,923	23,700	30,920	23,200	23,200
Vehicle O&M/Fuel	31,584	55,970	71,300	71,300	76,000	80,400
Vehicle Replacement	17,225	-	48,600	77,000	-	-
<b>Subtotal Operating Expenses</b>	<b>136,900</b>	<b>337,684</b>	<b>455,300</b>	<b>498,846</b>	<b>404,000</b>	<b>376,600</b>
<b>Other Uses</b>						
Engineering Transfer Out	-	78,674	61,900	61,900	104,200	717,000
Transfer to General Fund	49,132	48,678	50,000	50,000	-	-
Transfer to Technology Fee	204,616	224,925	291,800	291,800	285,400	274,000
<b>Subtotal Other Uses</b>	<b>253,748</b>	<b>352,277</b>	<b>403,700</b>	<b>403,700</b>	<b>389,600</b>	<b>991,000</b>
<b>Capital Outlay</b>	<b>-</b>	<b>4,437,741</b>	<b>5,990,000</b>	<b>15,503,774</b>	<b>5,548,800</b>	<b>26,152,000</b>
<b>TOTAL</b>	<b>\$ 4,633,616</b>	<b>\$ 10,001,470</b>	<b>\$ 13,991,100</b>	<b>\$ 24,523,799</b>	<b>\$ 12,978,200</b>	<b>\$ 34,196,700</b>

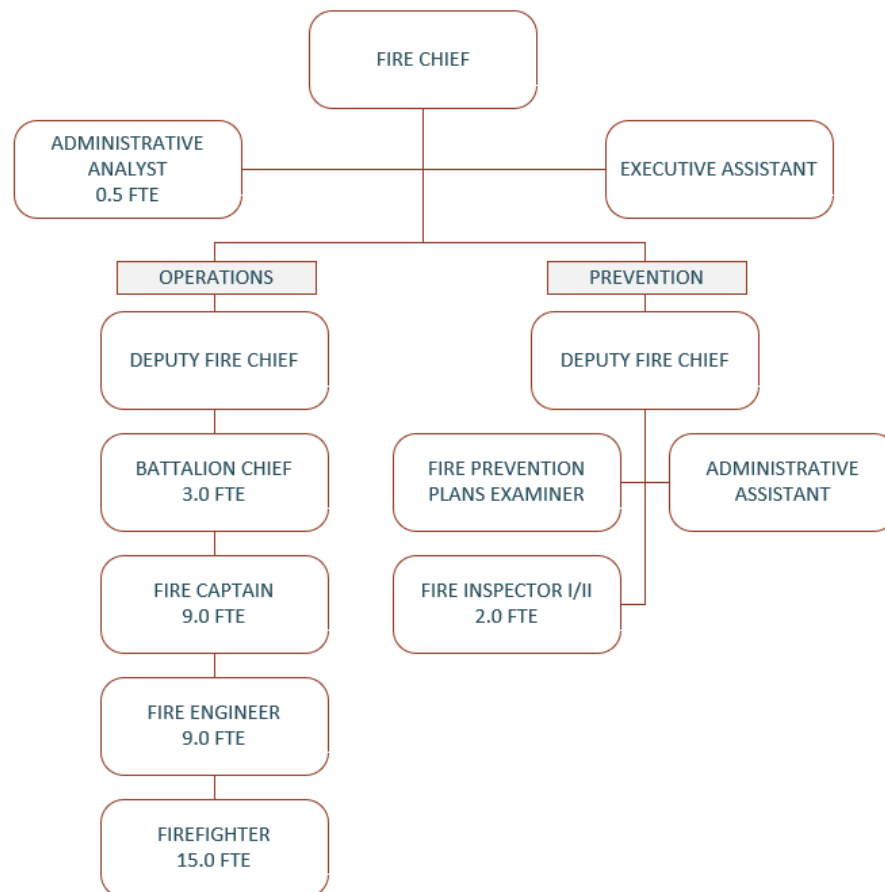
	Actual FY2022/23	Actual FY2023/24	Original Budget FY2024/25	Revised Budget FY2024/25	Approved Budget FY2025/26	Approved Budget FY2026/27
<b>POSITION SUMMARY</b>						
Administrative Assistant	-	1.00	1.00	1.00	1.00	1.00
Administrative Technician	-	1.00	1.00	1.00	1.00	1.00
Assistant Civil Engineer	-	1.00	1.00	1.00	1.00	1.00
Assistant Planner	1.00	1.00	1.00	1.00	1.00	1.00
Associate Civil Engineer	1.00	2.00	2.00	2.00	2.00	2.00
Building Inspector I/II	3.00	3.00	3.00	3.00	3.00	3.00
Chief Building Official	1.00	1.00	1.00	1.00	1.00	1.00
City Engineer/Deputy Director	1.00	1.00	1.00	1.00	1.00	1.00
Code Enforcement Officer	1.00	1.00	1.00	1.00	1.00	1.00
Code Enforcement Program Manager	1.00	1.00	1.00	1.00	1.00	1.00
Code Enforcement Technician	1.00	1.00	1.00	1.00	1.00	1.00
Director of Community Development	1.00	1.00	1.00	1.00	1.00	1.00
Director of Long Range Planning & Housing	1.00	-	-	-	-	-
Housing Specialist	1.00	-	-	-	-	-
Manager of Planning Services	1.00	1.00	1.00	-	-	-
Permit Center Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Planning/Building Technician I/II	7.00	7.00	7.00	7.00	7.00	7.00
Planning Manager	-	-	-	1.00	1.00	1.00
Principal Planner	-	1.00	1.00	1.00	1.00	1.00
Senior Construction Inspector	-	1.00	1.00	1.00	1.00	1.00
Senior Dept Administrative Specialist	1.00	-	-	-	-	-
Senior Planner	2.00	2.00	2.00	2.00	2.00	2.00
<b>TOTAL</b>	<b>25.00</b>	<b>28.00</b>	<b>28.00</b>	<b>28.00</b>	<b>28.00</b>	<b>28.00</b>

*This page is intentionally left blank*



## Fire

The Fire Department provides response to emergencies throughout the City in an effort to minimize injuries, loss of life, property and environmental damage. The mission of the Fire Department is to minimize risk, increase safety, and improve the quality of life in our community by responding quickly, solving problems and being nice.



The Department consists of four divisions: Fire Administration, Field Operations, Fire Prevention and Emergency Management.

### FIRE ADMINISTRATION DIVISION

The Fire Administration Division is responsible for managing department contracts, recruiting and promoting personnel, purchasing personal protective equipment (PPE), apparatus acquisition, overseeing the department's operating budget, and providing general information to the public.

### FIELD OPERATIONS DIVISION

The Field Operations Division is responsible for all emergency and non-emergency responses in the community, which include response to fires, medical emergencies, technical rescues, motor vehicle accidents, hazardous materials, and other natural or man-made disasters.

## FIRE PREVENTION DIVISION

Fire Prevention supports the community by providing fire plan review services for new and tenant improvement projects, conducting life safety inspections, providing operational permits for increased hazards, investigation of suspicious fires, and providing public education to reduce the occurrence of fires and other hazardous conditions.

## EMERGENCY MANAGEMENT DIVISION

Emergency Management is responsible for the oversight of the City's Emergency Operations Center (EOC) and serves at the will of the Director of Emergency Services (City Manager) to provide and coordinate training, policy development, staffing, and activations of the EOC.

## ACCOMPLISHMENTS

### FIRE ADMINISTRATION

- Celebrated 130 years of dedicated fire service to the City of Rocklin in June 2024. *(RESILIENT)*
- Conducted the first all-staff department meeting with collaboration and support from neighboring agencies, which provided station coverage while department staff received valuable training on mental health and wellness, including post-traumatic stress disorder (PTSD) awareness. *(RESILIENT)*
- Conducted recruitments for Firefighter/Paramedic, Fire Engineer, and Fire Captain ranks. *(SAFE)*
- Enhanced security at critical facilities, in collaboration with the Public Works Department, by installing fencing around Station 24 and Station 25. *(SAFE)*
- Enhanced station identification and exterior paint at Station 25 to complement Station 23 where headquarters is located. *(RESILIENT)*
- Co-hosted three "Storytime at the Station" visits as well as conducted second annual Open House, providing fire prevention education to the community to reduce incidents of fire and accidents. *(SAFE)*

### FIRE OPERATIONS

- Responded to 6,302 incidents in 2024, including emergency medical services, fires, and other hazardous conditions. *(SAFE)*
- Provided mutual aid support, such as personnel, equipment, or resources, to neighboring communities on 293 occasions. *(SAFE)*
- Updated Training Apprentice Manuals for Firefighter Paramedics, Fire Engineers, and Fire Captains through partnering with the California Firefighter Joint Apprenticeship Committee. *(RESILIENT)*
- Updated self-contained breathing apparatus in order to be compatible with neighboring agencies for firefighter safety. *(SAFE)*
- Updated mobile and portable radios to enhance inter-operability with other agencies and local law enforcement. *(SAFE)*
- The Department of Homeland Security, the Rocklin Public Safety Foundation, and the California Joint Apprenticeship Committee awarded grants to the City that supported enhancements to firefighter communications, training, survivability, and hazardous materials decontamination. *(SAFE)*
- Provided emergency response to three State deployments for mutual aid requests for wildland fire assistance. *(SAFE)*

- Collaborated with the California Highway Patrol, Rocklin Police, and the Rocklin Unified School District to present the “Every 15 Minutes” program to students at Whitney High School. This program provides education to students of the risks of driving under the influence. *(LIVABLE, SAFE)*

## FIRE PREVENTION

- Conducted 44 public education events in 2024, providing invaluable fire prevention education, including Hands-Only Cardiopulmonary Resuscitation (CPR), fire extinguisher usage, fire hazard mitigation, as well as fire and life safety prevention tips. *(SAFE)*
- Conducted 1,966 fire inspections covering new construction, business tenant improvement projects, fire operational permits, fireworks booths and demonstration displays, as well as State of California mandated annual inspections. *(SUSTAINABLE, VIBRANT)*
- Conducted 1,351 fire plan reviews for conformance with the California Fire and Building Code including initial plan submittals, resubmittals, and field revisions. *(VIBRANT)*
- Conducted 21 fire investigations, with five cases forwarded to the Placer District Attorney’s office, resulting in three arrests for arson. *(SAFE)*
- Assisted the Sacramento-Sierra Arson Task Force with three allied agency requests for arson investigation assistance. *(SAFE)*

## EMERGENCY MANAGEMENT

- Developed emergency response zones (ERZ’s) that will be used to evacuate portions of the city in the event of a disaster. *(SAFE)*
- Established a mass communication system using Everbridge, in collaboration with the Administrative Services Department, to communicate with City employees in the event of an emergency. *(SAFE)*

## GOALS AND OBJECTIVES

- Deploy three state-of-the-art Wildland firefighting vehicles. *(SAFE)*
- Complete construction documents and break ground on Station 22. *(SUSTAINABLE)*
- Begin implementing CAD-to-CAD communication between the five “Public Safety Answering Points”. *(SAFE)*
- Survey and test more than 1,000 fire hydrants within the City. *(SAFE)*
- Strengthen defensible space surrounding residential and commercial properties by promoting educational initiatives and implementing effective mitigation strategies. This will establish a fire-safe buffer zone to reduce the risk of wildfires. *(SAFE)*

## SIGNIFICANT CHANGES FROM THE PRIOR BUDGET

- None.

	Actual FY2022/23	Actual FY2023/24	Original Budget FY2024/25	Revised Budget FY2024/25	Approved Budget FY2025/26	Approved Budget FY2026/27
<b>EXPENSES BY FUND</b>						
General Fund	\$ 12,061,612	\$ 13,904,897	\$ 13,138,200	\$ 14,425,680	\$ 14,175,700	\$ 14,612,800
Capital Construction Fees	-	2,626	25,000	37,355	75,000	75,000
Community Facilities District No. 1	2,268,807	2,371,164	2,410,200	2,410,200	2,500,000	2,547,000
Grants/Other Reimbursables	-	12,394	-	30,000	-	-
<b>TOTAL</b>	<b>14,330,419</b>	<b>16,291,082</b>	<b>15,573,400</b>	<b>16,903,235</b>	<b>16,750,700</b>	<b>17,234,800</b>
<b>REVENUES BY FUND</b>						
General Fund	838,571	3,126,448	3,028,000	3,028,000	3,291,300	3,345,800
Community Facilities District No. 1	2,268,807	2,371,164	2,410,200	2,410,200	2,500,000	2,547,000
Grants/Other Reimbursables	-	12,394	-	30,000	-	-
<b>TOTAL</b>	<b>3,107,379</b>	<b>5,510,007</b>	<b>5,438,200</b>	<b>5,468,200</b>	<b>5,791,300</b>	<b>5,892,800</b>
<b>Net Resources/(Uses)</b>	<b>\$(11,223,041)</b>	<b>\$(10,781,075)</b>	<b>\$(10,135,200)</b>	<b>\$(11,435,035)</b>	<b>\$(10,959,400)</b>	<b>\$(11,342,000)</b>
<b>DIVISION BUDGET SUMMARY</b>						
Administration	3,216,844	3,931,612	3,594,200	3,657,779	3,826,700	3,901,700
Arson	-	-	-	-	26,200	25,700
Emergency Management	6,631	9,891	12,700	12,700	14,900	15,600
Field Operations	10,331,315	11,477,563	11,098,500	12,359,756	11,949,300	12,345,700
Fire Prevention	775,630	872,015	868,000	873,000	933,600	946,100
<b>TOTAL</b>	<b>\$ 14,330,419</b>	<b>\$ 16,291,082</b>	<b>\$ 15,573,400</b>	<b>\$ 16,903,235</b>	<b>\$ 16,750,700</b>	<b>\$ 17,234,800</b>



	Actual FY2022/23	Actual FY2023/24	Original Budget FY2024/25	Revised Budget FY2024/25	Approved Budget FY2025/26	Approved Budget FY2026/27
<b>BUDGET SUMMARY</b>						
<b>Staffing</b>						
Salaries & Benefits	\$ 10,477,031	\$ 10,809,890	\$ 11,343,300	\$ 11,343,300	\$ 12,275,700	\$ 12,777,200
<b>Subtotal Staffing</b>	<b>10,477,031</b>	<b>10,809,890</b>	<b>11,343,300</b>	<b>11,343,300</b>	<b>12,275,700</b>	<b>12,777,200</b>
<b>Contracted Services</b>						
Maintenance Contracts	40,794	46,396	78,300	44,100	60,900	53,500
Professional Services	139,810	225,300	203,900	200,300	232,900	235,300
<b>Subtotal Contracted Services</b>	<b>180,605</b>	<b>271,696</b>	<b>282,200</b>	<b>244,400</b>	<b>293,800</b>	<b>288,800</b>
<b>Operating Expenses</b>						
Advertising	-	6,866	1,100	4,833	7,200	3,200
Communications	15,981	12,755	18,000	18,000	22,200	23,300
Licenses and Memberships	4,933	13,180	15,000	14,300	17,100	17,300
Non-Capital Equipment	150,138	172,430	141,500	793,791	284,400	234,700
Other Operating Expenses	7	205	-	-	-	-
Placer County Collection Fee	22,660	23,657	24,100	24,100	25,000	25,500
Recruitments	1,358	342	4,000	4,000	5,300	6,300
Rental/Lease	-	1,050	1,200	1,200	55,900	55,900
Repair & Maintenance	14,012	13,177	22,000	97,055	68,800	70,900
Supplies	100,626	73,059	87,700	94,874	110,500	112,800
Travel/Training/Meals	31,784	46,727	53,500	52,200	72,200	69,100
Uniforms	23,596	17,981	16,500	15,700	31,000	33,000
Vehicle O&M/Fuel	938,626	928,706	1,098,300	1,098,300	957,800	944,200
Vehicle Replacement	107,647	1,039,458	-	579,697	-	-
<b>Subtotal Operating Expenses</b>	<b>1,411,367</b>	<b>2,349,592</b>	<b>1,482,900</b>	<b>2,798,049</b>	<b>1,657,400</b>	<b>1,596,200</b>
<b>Other Uses</b>						
Transfer to General Fund	2,246,147	2,347,507	2,386,100	2,386,100	2,475,000	2,521,500
Transfer to Technology Fee	15,269	14,622	14,400	14,400	20,800	21,100
<b>Subtotal Other Uses</b>	<b>2,261,416</b>	<b>2,362,129</b>	<b>2,400,500</b>	<b>2,400,500</b>	<b>2,495,800</b>	<b>2,542,600</b>
<b>Capital Outlay</b>	<b>-</b>	<b>497,775</b>	<b>64,500</b>	<b>116,986</b>	<b>28,000</b>	<b>30,000</b>
<b>TOTAL</b>	<b>\$ 14,330,419</b>	<b>\$ 16,291,082</b>	<b>\$ 15,573,400</b>	<b>\$ 16,903,235</b>	<b>\$ 16,750,700</b>	<b>\$ 17,234,800</b>

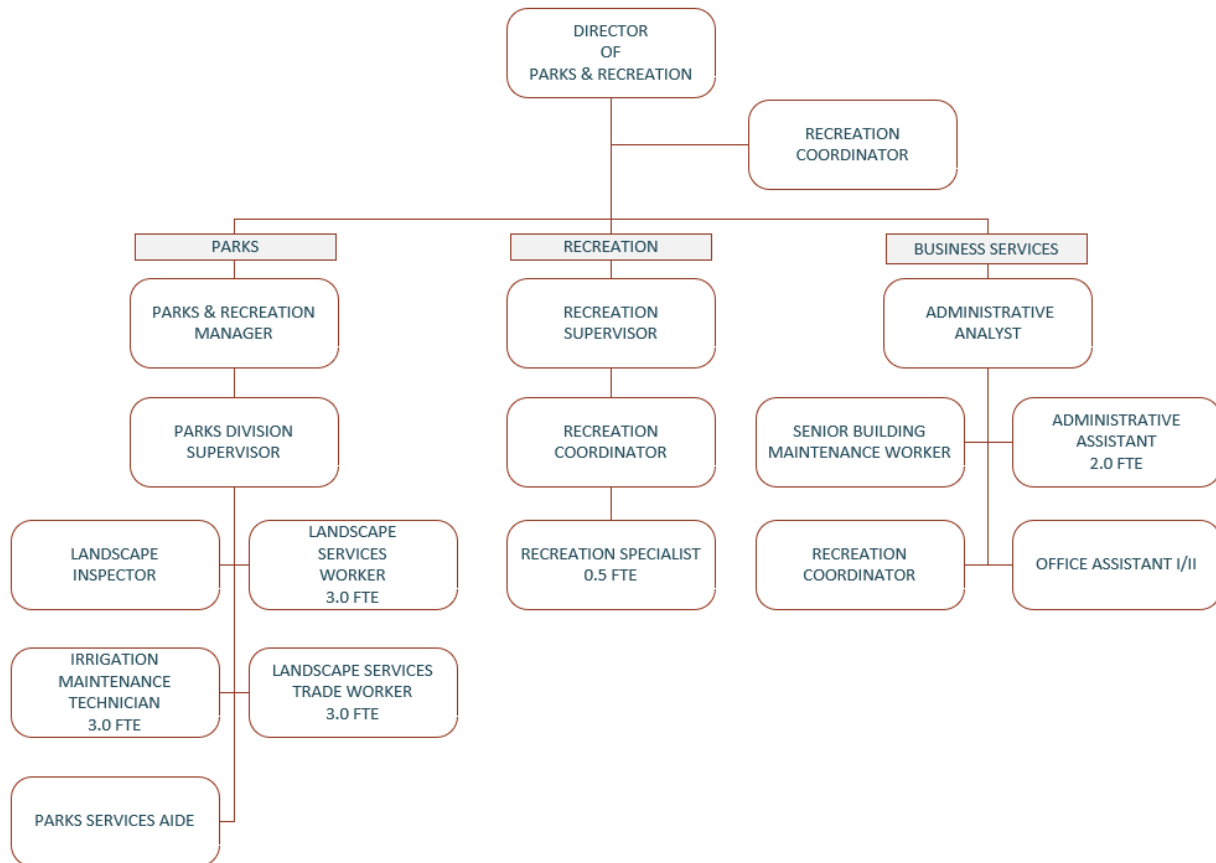
<b>POSITION SUMMARY</b>						
Administrative Analyst	0.50	0.50	0.50	0.50	0.50	0.50
Administrative Assistant	-	1.00	1.00	1.00	1.00	1.00
Battalion Chief	3.00	3.00	3.00	3.00	3.00	3.00
Deputy Fire Chief	2.00	2.00	2.00	2.00	2.00	2.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Fire Captain	9.00	9.00	9.00	9.00	9.00	9.00
Fire Chief	1.00	1.00	1.00	1.00	1.00	1.00
Fire Engineer	9.00	9.00	9.00	9.00	9.00	9.00
Fire Inspector I/II	1.00	2.00	2.00	2.00	2.00	2.00
Fire Prevention Plans Examiner	1.00	1.00	1.00	1.00	1.00	1.00
Firefighter	15.00	15.00	15.00	15.00	15.00	15.00
Senior Office Assistant	1.00	-	-	-	-	-
<b>TOTAL</b>	<b>43.50</b>	<b>44.50</b>	<b>44.50</b>	<b>44.50</b>	<b>44.50</b>	<b>44.50</b>

*This page is intentionally left blank*



## Parks & Recreation

The Parks & Recreation Department provides parks, facilities and recreation experiences to enhance quality of life.



The Department consists of three divisions: Business Services, Recreation, and Parks.

### BUSINESS SERVICES DIVISION

The Business Services Division provides services in budgeting, finance, administration, facility maintenance, operations, rentals, marketing, and public information.

### RECREATION DIVISION

The Recreation Division provides services in recreation programs, park and field rentals, league group operations, and special events.

### PARKS DIVISION

The Parks Division provides services in new landscape construction, park maintenance and inspections, special projects, park lighting and renovations, weed abatement, pesticide program, and water management.

## ACCOMPLISHMENTS

### BUSINESS SERVICES

- Processed over 2,500 rentals for City facilities in 2024. *(LIVEABLE, SUSTAINABLE)*
- Initiated the Northwest Community Park Master Plan. *(LIVEABLE)*
- Finalized the SWRA pickle ball concept drawings. *(LIVEABLE)*
- Amended the Parks Mow & Landscaping Services Agreement for additional ground cover. *(LIVEABLE, SUSTAINABLE)*
- Completed safety upgrades at the Rocklin Event Center. *(SAFE, VIBRANT)*
- Amended agreement for Quarry Park Concert Series Production Management to reduce expenses. *(LIVABLE, SUSTAINABLE, VIBRANT)*

### RECREATION

- Continued expanding Adult Sport programming in 2025 with the addition of Basketball. *(LIVEABLE, VIBRANT)*
- Provided recreational classes to the community, drawing over 1,200 program participants. New classes included All Sorts of Sports for deaf participants and Soccer Stars providing soccer classes for pre-school age special needs participants. *(LIVEABLE)*
- Processed approximately 1,200 private rentals/permits for City fields and sports facilities. *(LIVEABLE)*
- Hosted 13 concerts, 7 community events, and 10 co-sponsored events. *(LIVEABLE, SUSTAINABLE)*
- Launched STEAM (Science, Technology, Engineering, Arts and Mathematics) programming and cooking classes, broadening recreational opportunities for residents. *(LIVEABLE)*
- Added Dive-In Cinema at Rocklin High Pool to the 2025 Event Schedule, introducing a new and engaging recreational experience for the community. *(LIVEABLE)*

### PARKS

- Completed the construction of the Whitney Park Asphalt Pump Track, and parking lot extension. *(LIVEABLE, VIBRANT)*
- Added two new cell towers in the City to expand connectivity and increase revenue. *(LIVABLE, SUSTAINABLE)*
- Installed E-Bike signage at all City parks to clearly designate areas for E-Bike use for enhanced safety and convenience for all visitors. *(LIVABLE, SAFE, SUSTAINABLE)*
- Upgraded standard drinking fountains at Twin Oaks Park and Kathy Lund Park to include bottle filling stations. *(LIVEABLE, SUSTAINABLE)*
- Installed shade sails over play structures at Gayaldo Park and Corral Alva Park. *(SAFE, LIVEABLE)*

## GOALS AND OBJECTIVES

### DEPARTMENT-WIDE

- Develop and implement departmental mission, vision, values, along with strategic goals and objectives. *(LIVEABLE, RESILIENT, SAFE, SUSTAINABLE, VIBRANT)*
- Continue efforts to identify and apply for grant opportunities to secure additional funding. *(SUSTAINABLE)*
- Complete the Northwest Rocklin Community Parks Master Plan and begin implementation of priority improvements. *(LIVEABLE, VIBRANT)*

## BUSINESS SERVICES

- Increase utilization of City facilities through comprehensive strategies including marketing, technology, facility enhancements, and pricing adjustments, ensuring services are readily available to residents. *(LIVABLE, VIBRANT)*
- Update the Parks Infrastructure Reserve Study and collaborate with Finance to establish suitable replacement funds, ensuring the long-term sustainability of park facilities. *(SUSTAINABLE)*
- Replace existing reservation technology to enable residents to reserve pavilions online. *(LIVEABLE, SUSTAINABLE)*
- Update Venue Rental agreements and policies to reflect current operational needs, legal requirements, and community expectations. *(SAFE, SUSTAINABLE)*

## RECREATION

- Expand programs and activities offered, with an emphasis on preschool-age children and teens. *(LIVEABLE)*
- Enhance recreation programs to ensure inclusivity across all ages and abilities. *(LIVEABLE)*
- Expand adult sports and health-related programs to cater to diverse recreational preferences within the community. *(LIVEABLE)*
- Expand sports tournaments in 2025 to incorporate additional fields, teams, and tourism. *(LIVEABLE, SUSTAINABLE)*
- Expand Active Adult Programming *(LIVEABLE, SUSTAINABLE)*

## PARKS

- Continue to implement the SWRA Master Plan to enhance park amenities for the community. *(LIVEABLE)*
- Establish a succession plan within the Parks Division to ensure continuity and service delivery. *(SUSTAINABLE)*
- Increase Park revenue through additional Cell Tower carrier replacements, co-locations and new additions. *(SUSTAINABLE)*
- Open the Sierra Pine Neighborhood Park, increasing Rocklin's total parks to 38. *(LIVEABLE)*
- Utilize the master planning processes to guide future park development, offering amenities not currently available. *(LIVEABLE)*
- Install bottle filling stations at all community parks. *(LIVEABLE, SUSTAINABLE)*
- Replace the Memorial Park play structure. *(LIVEABLE, VIBRANT)*

## **SIGNIFICANT CHANGES FROM THE PRIOR BUDGET**

- None.

	Actual FY2022/23	Actual FY2023/24	Original Budget FY2024/25	Revised Budget FY2024/25	Approved Budget FY2025/26	Approved Budget FY2026/27
<b>EXPENSES BY FUND</b>						
General Fund	\$ 5,446,422	\$ 5,620,832	\$ 5,829,300	\$ 9,898,496	\$ 5,683,800	\$ 5,967,800
Community Facilities District No. 5	2,338,422	2,594,099	2,878,000	3,037,458	3,227,800	3,025,000
Community Park Fees	6,838	-	-	-	-	-
General Fund ARPA	-	-	-	1,350,000	-	-
Grants/Other Reimbursables	73,714	-	-	400,000	-	-
North West Rocklin Community Park Fees	19,515	52,041	-	1,035,171	-	-
Oak Tree Mitigation Fees	67,299	62,628	79,000	79,000	79,000	80,000
Park Development Fees	44,488	-	-	-	-	-
Park Tax Special Assessment	653,165	659,060	659,000	659,000	663,100	663,100
Quarry Park Amphitheater Events	168,076	289,295	127,500	127,500	134,500	134,500
Technology Fee	48,758	49,688	57,500	57,500	60,000	60,000
<b>TOTAL</b>	<b>8,866,698</b>	<b>9,327,643</b>	<b>9,630,300</b>	<b>16,644,125</b>	<b>9,848,200</b>	<b>9,930,400</b>
<b>REVENUES BY FUND</b>						
General Fund	2,212,854	2,508,647	2,564,500	2,564,500	2,185,700	2,235,900
Community Facilities District No. 5	-	-	15,000	15,000	15,000	15,000
Community Park Fees	120,821	813,928	466,900	466,900	1,100,000	1,100,000
Grants/Other Reimbursables	-	427,952	-	400,000	-	-
North West Rocklin Community Park Fees	10,290	423,109	71,100	71,100	600,000	550,000
Park Development Fees	337,314	18,335	297,800	297,800	350,000	350,000
Park Tax Special Assessment	653,165	659,060	659,000	659,000	663,100	663,100
Quarry Park Amphitheater Events	247,899	211,812	85,000	85,000	135,000	135,000
Recreation Facilities Contribution	500	-	-	-	-	-
Trails Impact Fees	853	35,898	25,000	25,000	45,000	45,000
<b>TOTAL</b>	<b>3,583,695</b>	<b>5,098,742</b>	<b>4,184,300</b>	<b>4,584,300</b>	<b>5,093,800</b>	<b>5,094,000</b>
<b>Net Resources/(Uses)</b>	<b>\$ (5,283,003)</b>	<b>\$ (4,228,901)</b>	<b>\$ (5,446,000)</b>	<b>\$(12,059,825)</b>	<b>\$ (4,754,400)</b>	<b>\$ (4,836,400)</b>
<b>DIVISION BUDGET SUMMARY</b>						
Business Services	815,585	1,135,177	846,700	1,146,700	1,029,900	1,060,500
Parks	6,667,367	6,583,095	7,058,700	13,754,096	7,148,400	7,142,800
Recreation	1,383,747	1,609,370	1,724,900	1,743,329	1,669,900	1,727,100
<b>TOTAL</b>	<b>\$ 8,866,698</b>	<b>\$ 9,327,643</b>	<b>\$ 9,630,300</b>	<b>\$ 16,644,125</b>	<b>\$ 9,848,200</b>	<b>\$ 9,930,400</b>

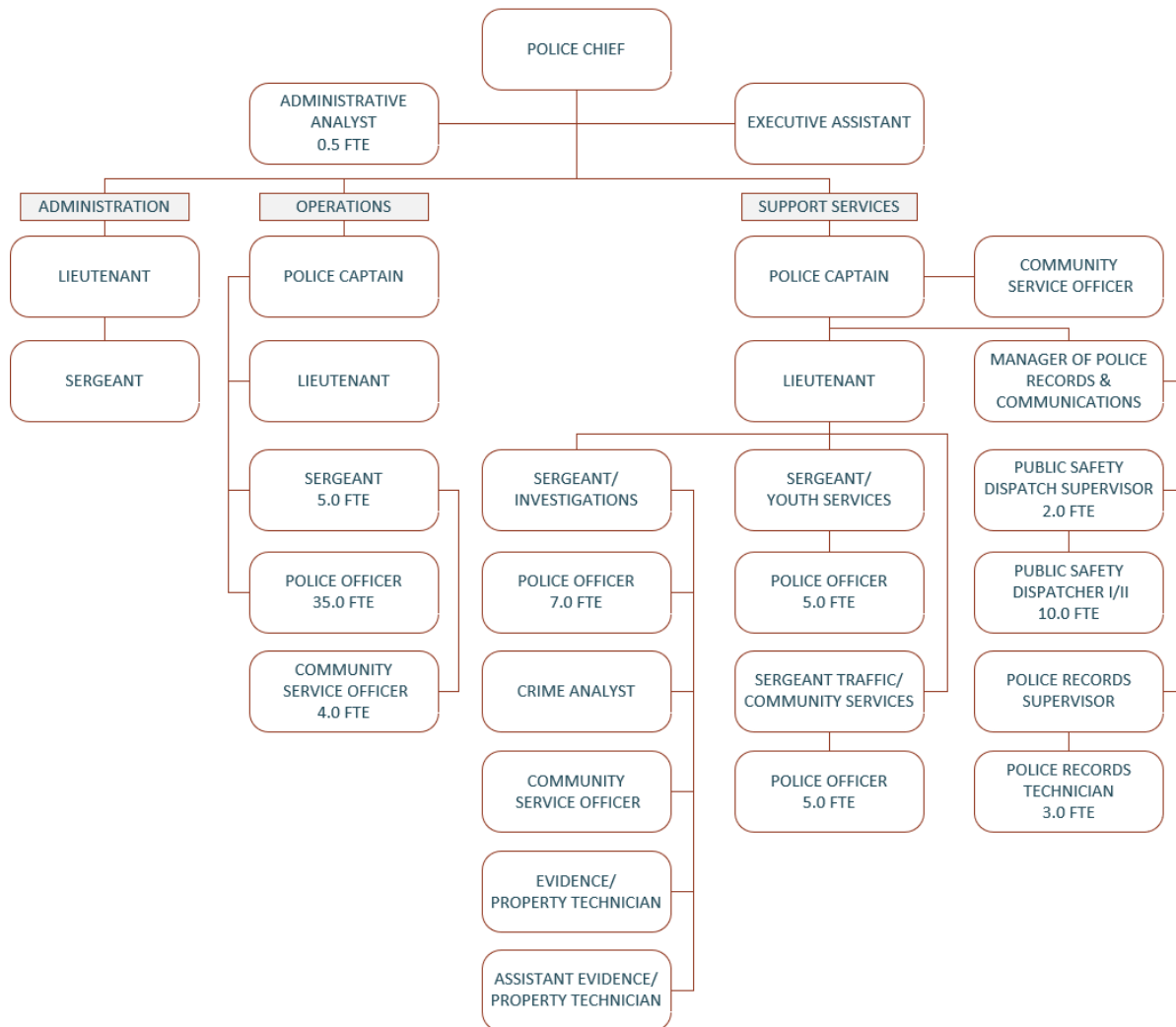
	Actual FY2022/23	Actual FY2023/24	Original Budget FY2024/25	Revised Budget FY2024/25	Approved Budget FY2025/26	Approved Budget FY2026/27
<b>BUDGET SUMMARY</b>						
<b>Staffing</b>						
Salaries & Benefits	\$ 2,601,371	\$ 2,801,893	\$ 3,385,700	\$ 3,404,129	\$ 3,419,300	\$ 3,521,400
<b>Subtotal Staffing</b>	<b>2,601,371</b>	<b>2,801,893</b>	<b>3,385,700</b>	<b>3,404,129</b>	<b>3,419,300</b>	<b>3,521,400</b>
<b>Contracted Services</b>						
Maintenance Contracts	-	-	-	1,800	7,450	7,450
Professional Services	2,115,030	1,956,690	1,885,500	2,234,858	2,001,200	2,070,300
<b>Subtotal Contracted Services</b>	<b>2,115,030</b>	<b>1,956,690</b>	<b>1,885,500</b>	<b>2,236,658</b>	<b>2,008,650</b>	<b>2,077,750</b>
<b>Operating Expenses</b>						
Advertising	38,174	73,986	62,000	62,000	37,700	37,800
Communications	50,774	48,496	67,800	67,800	47,600	47,600
Licenses and Memberships	25,826	30,866	29,200	26,000	25,650	26,450
Non-Capital Equipment	29,057	6,679	32,500	32,500	27,500	42,500
Other Operating Expenses	48,758	49,688	55,000	55,000	60,000	60,000
Placer County Collection Fee	6,532	6,591	6,600	6,600	6,600	6,600
Rental/Lease	366,627	321,339	443,800	443,800	468,800	475,200
Repair & Maintenance	279,234	256,849	168,000	172,658	238,500	233,400
Structure Maintenance Allocation	82	-	-	-	-	-
Supplies	453,637	600,145	626,900	618,340	628,200	628,200
Travel/Training/Meals	9,444	30,748	25,000	36,100	27,000	27,000
Uniforms	966	854	1,400	1,400	1,600	1,600
Utilities	1,088,364	1,351,806	1,429,300	1,429,300	1,401,200	1,424,300
Vehicle O&M/Fuel	210,054	210,202	259,700	259,700	300,800	313,000
Vehicle Replacement	-	-	-	309,500	192,200	33,800
<b>Subtotal Operating Expenses</b>	<b>2,607,528</b>	<b>2,988,248</b>	<b>3,207,200</b>	<b>3,520,698</b>	<b>3,463,350</b>	<b>3,357,450</b>
<b>Other Uses</b>						
Engineering Transfer Out	-	2,727	-	-	-	-
Transfer to General Fund	646,633	1,076,569	652,400	652,400	656,500	656,500
Transfer to Technology Fee	45,918	71,871	79,500	79,500	75,400	77,300
<b>Subtotal Other Uses</b>	<b>692,551</b>	<b>1,151,168</b>	<b>731,900</b>	<b>731,900</b>	<b>731,900</b>	<b>733,800</b>
<b>Capital Outlay</b>	<b>850,218</b>	<b>429,644</b>	<b>420,000</b>	<b>6,750,741</b>	<b>225,000</b>	<b>240,000</b>
<b>TOTAL</b>	<b>\$ 8,866,698</b>	<b>\$ 9,327,643</b>	<b>\$ 9,630,300</b>	<b>\$ 16,644,125</b>	<b>\$ 9,848,200</b>	<b>\$ 9,930,400</b>

	Actual FY2022/23	Actual FY2023/24	Original Budget FY2024/25	Revised Budget FY2024/25	Approved Budget FY2025/26	Approved Budget FY2026/27
<b>POSITION SUMMARY</b>						
Administrative Analyst	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	-	2.00	2.00	2.00	2.00	2.00
Director of Parks and Recreation	1.00	1.00	1.00	1.00	1.00	1.00
Irrigation Maintenance Technician	3.00	3.00	3.00	3.00	3.00	3.00
Landscape Inspector	1.00	1.00	1.00	1.00	1.00	1.00
Landscape Services Trade Worker	3.00	3.00	3.00	3.00	3.00	3.00
Landscape Services Worker	3.00	3.00	3.00	3.00	3.00	3.00
Office Assistant I/II	1.47	1.00	1.00	1.00	1.00	1.00
Park Services Aide	1.00	1.00	1.00	1.00	1.00	1.00
Parks Division Supervisor	-	-	1.00	1.00	1.00	1.00
Parks/Recreation Manager	1.00	1.00	1.00	1.00	1.00	1.00
Recreation Coordinator	2.00	3.00	3.00	3.00	3.00	3.00
Recreation Specialist	-	0.50	0.50	0.50	0.50	0.50
Recreation Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Senior Building Maintenance Worker	1.00	1.00	1.00	1.00	1.00	1.00
Senior Dept Administrative Specialist	1.00	-	-	-	-	-
Senior Office Assistant	1.00	-	-	-	-	-
Special Events Production Coordinator	0.47	-	-	-	-	-
<b>TOTAL</b>	<b>21.94</b>	<b>22.50</b>	<b>23.50</b>	<b>23.50</b>	<b>23.50</b>	<b>23.50</b>



## Police

The Rocklin Police Department provides law enforcement services to the citizens of Rocklin.



The Department consists of three divisions: Administration, Operations, and Support Services.

### ADMINISTRATION DIVISION

The Administration Division provides support to other divisions of the department. It also includes the Professional Standards Unit (PSU), which is primarily responsible for protecting the integrity and reputation of the Police Department. This entails managing the agency's mandated training requirements to overseeing the complaint and commendation processes of police personnel. The PSU, in collaboration with Human Resources, coordinates testing, interviewing and background investigations to recruit the best possible candidates.

### OPERATIONS DIVISION

The Operations Division is the largest division in the Department, and consists of Patrol, SWAT, Animal Control, Canine, Reserve Program, Field Training, and Community Services.

## SUPPORT SERVICES DIVISION

The Support Services Division consists of the Communications Center, Records, Technical Services, Crime Prevention, Volunteers and Investigative Units. The internal Investigative Units include Detectives, Community Oriented Policing and Problem Solving (COPPS), Traffic/Motors, and our Youth Services Unit covering Sierra College, and Rocklin Unified School District campuses. Additionally, RPD Officers in this Division are assigned to the following regional taskforces: Placer County Special Investigations Unit (SIU), the Regional Auto Theft Task Force (RATTF), and TRIDENT.

## ACCOMPLISHMENTS

- The COPPS Unit worked with the City Manager's Office, County and non-profit partners to bring services to our unhoused population on 42 occasions. Additionally, a total of 66 sites were cleared of debris. *(LIVABLE, SAFE)*
- Secured an \$85,000 grant from the State of California to purchase a camera trailer, enhancing the ability to remotely monitor checkpoints, events, and other high-activity areas. *(SAFE, SUSTAINABLE)*
- Expanded the department's reach and engagement on multiple social media platforms, strengthening community outreach, problem-solving, investigations, and crime prevention efforts. *(SAFE, VIBRANT)*
- Organized and actively participated in over 25 community meetings and outreach events, including Every 15 Minutes, Neighborhood Watch Block Captain Meetings, Fentanyl Awareness Panel, Traffic Committee Town Hall, Rocklin Chamber of Commerce presentations, and lunchtime events at Rocklin middle schools. *(LIVABLE, SAFE)*
- Recorded an 11% decrease in crime in 2024, earning the City of Rocklin recognition by SafeWise as one of the California's Top 10 Safest Cities. *(LIVABLE, SAFE)*
- Improved average patrol response times across all calls-for-service categories in 2024 compared to 2023. *(SAFE)*
- Worked with businesses and conducted nine "Blitz Operations" in and around Rocklin's shopping districts to apprehend and deter subjects involved in organized retail theft. *(SAFE)*

## GOALS AND OBJECTIVES

- Continue developing and refining the Rocklin Intelligence Center to meet community's needs, collaborating with allied agencies to share information and improve crime-solving capabilities. *(LIVABLE, SAFE)*
- Provide professional training to help employee grow and reach their career goals while equipping them with the knowledge and skills needed to deliver high-quality police services. *(SAFE, RESILIENT)*
- Modernize the legacy radio system with updated equipment to ensure reliable communications between the Dispatch Center and the Rocklin Police and Fire Departments. *(SAFE, RESILIENT)*

## SIGNIFICANT CHANGES FROM THE PRIOR BUDGET

- None.

	Actual FY2022/23	Actual FY2023/24	Original Budget FY2024/25	Revised Budget FY2024/25	Approved Budget FY2025/26	Approved Budget FY2026/27
<b>EXPENSES BY FUND</b>						
General Fund	\$ 27,541,843	\$ 21,668,847	\$ 24,190,400	\$ 25,541,653	\$ 24,370,550	\$ 24,810,850
Asset Forfeiture - State	94,538	85,374	65,000	72,815	30,000	30,000
Grants/Other Reimbursables	-	22,882	-	116,317	-	-
Low & Moderate Income Housing Asset	-	-	2,500	2,500	2,500	2,500
Opioid Settlement	-	170,143	-	-	187,000	195,000
Quarry Park Amphitheater Events	14,560	11,269	12,500	12,500	7,500	7,500
Risk Management	-	-	-	4,199	-	-
Supp Law Enforcement Services AB 3229	181,147	206,033	190,000	190,000	190,000	190,000
Traffic Safety/Police Grants	319,978	396,962	130,700	408,115	66,500	8,000
<b>TOTAL</b>	<b>28,152,067</b>	<b>22,561,510</b>	<b>24,591,100</b>	<b>26,348,099</b>	<b>24,854,050</b>	<b>25,243,850</b>
<b>REVENUES BY FUND</b>						
General Fund	8,347,451	1,897,711	1,656,300	1,673,749	1,822,000	1,761,500
Asset Forfeiture - State	93,799	86,155	-	-	-	-
Grants/Other Reimbursables	50,247	65,275	-	116,317	-	-
Opioid Settlement	-	170,143	-	-	187,000	195,000
Traffic Safety/Police Grants	338,076	477,243	130,700	408,115	66,500	8,000
<b>TOTAL</b>	<b>8,829,572</b>	<b>2,696,527</b>	<b>1,787,000</b>	<b>2,198,181</b>	<b>2,075,500</b>	<b>1,964,500</b>
<b>Net Resources/(Uses)</b>	<b>\$(19,322,495)</b>	<b>\$(19,864,983)</b>	<b>\$(22,804,100)</b>	<b>\$(24,149,919)</b>	<b>\$(22,778,550)</b>	<b>\$(23,279,350)</b>
<b>DIVISION BUDGET SUMMARY</b>						
Administration	1,851,750	1,938,893	1,778,200	1,723,092	1,799,150	1,886,050
Investigations	4,932,764	5,281,825	6,590,500	6,806,575	6,356,500	6,487,900
Operations	18,587,395	12,405,058	13,107,500	14,649,037	13,622,800	13,740,200
Support Services	2,780,157	2,935,734	3,114,900	3,169,395	3,075,600	3,129,700
<b>TOTAL</b>	<b>\$ 28,152,067</b>	<b>\$ 22,561,510</b>	<b>\$ 24,591,100</b>	<b>\$ 26,348,099</b>	<b>\$ 24,854,050</b>	<b>\$ 25,243,850</b>

	Actual FY2022/23	Actual FY2023/24	Original Budget FY2024/25	Revised Budget FY2024/25	Approved Budget FY2025/26	Approved Budget FY2026/27
<b>BUDGET SUMMARY</b>						
<b>Staffing</b>						
Salaries & Benefits	\$ 18,667,424	\$ 18,984,909	\$ 20,816,700	\$ 20,916,930	\$ 21,019,500	\$ 21,655,700
<b>Subtotal Staffing</b>	<b>18,667,424</b>	<b>18,984,909</b>	<b>20,816,700</b>	<b>20,916,930</b>	<b>21,019,500</b>	<b>21,655,700</b>
<b>Contracted Services</b>						
Maintenance Contracts	325,654	237,890	390,600	430,550	432,000	432,300
Professional Services	318,069	600,824	516,600	434,502	491,100	509,900
<b>Subtotal Contracted Services</b>	<b>643,723</b>	<b>838,714</b>	<b>907,200</b>	<b>865,052</b>	<b>923,100</b>	<b>942,200</b>
<b>Operating Expenses</b>						
Advertising	17,625	12,968	6,500	6,500	9,700	7,300
Communications	41,690	41,339	50,100	50,100	50,200	51,800
Insurance Premiums	6,622	6,550	9,500	9,500	9,900	10,500
Licenses and Memberships	10,279	6,362	11,700	10,200	14,200	14,400
Non-Capital Equipment	112,303	118,563	171,100	383,684	173,500	180,000
Other Operating Expenses	5,638	1,395	7,300	7,300	4,600	4,600
Recruitments	7,471	13,533	20,000	10,000	16,000	16,000
Rental/Lease	11,241	19,380	24,000	122,500	122,700	123,700
Repair & Maintenance	6,507	3,474	40,300	53,717	56,100	56,500
Supplies	136,373	115,176	167,100	191,662	182,150	181,650
Travel/Training/Meals	159,755	129,927	122,100	127,120	156,300	196,500
Uniforms	33,992	104,421	103,500	132,888	93,900	95,000
Utilities	1,124	5,434	5,700	5,700	3,800	4,000
Vehicle O&M/Fuel	950,120	927,880	1,336,000	1,336,000	1,275,100	1,312,300
Vehicle Replacement	273,486	826,768	478,700	1,324,467	301,100	-
<b>Subtotal Operating Expenses</b>	<b>1,774,226</b>	<b>2,333,171</b>	<b>2,553,600</b>	<b>3,771,339</b>	<b>2,469,250</b>	<b>2,254,250</b>
<b>Other Uses</b>						
Transfer to General Fund	7,020,947	376,720	307,400	311,599	435,500	385,000
Transfer To Special Revenue Fund	11,442	1,123	-	-	-	-
Transfer to Technology Fee	3,850	5,728	6,200	6,200	6,700	6,700
<b>Subtotal Other Uses</b>	<b>7,036,239</b>	<b>383,570</b>	<b>313,600</b>	<b>317,799</b>	<b>442,200</b>	<b>391,700</b>
<b>Capital Outlay</b>	<b>30,455</b>	<b>21,146</b>	<b>-</b>	<b>476,980</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>\$ 28,152,067</b>	<b>\$ 22,561,510</b>	<b>\$ 24,591,100</b>	<b>\$ 26,348,099</b>	<b>\$ 24,854,050</b>	<b>\$ 25,243,850</b>

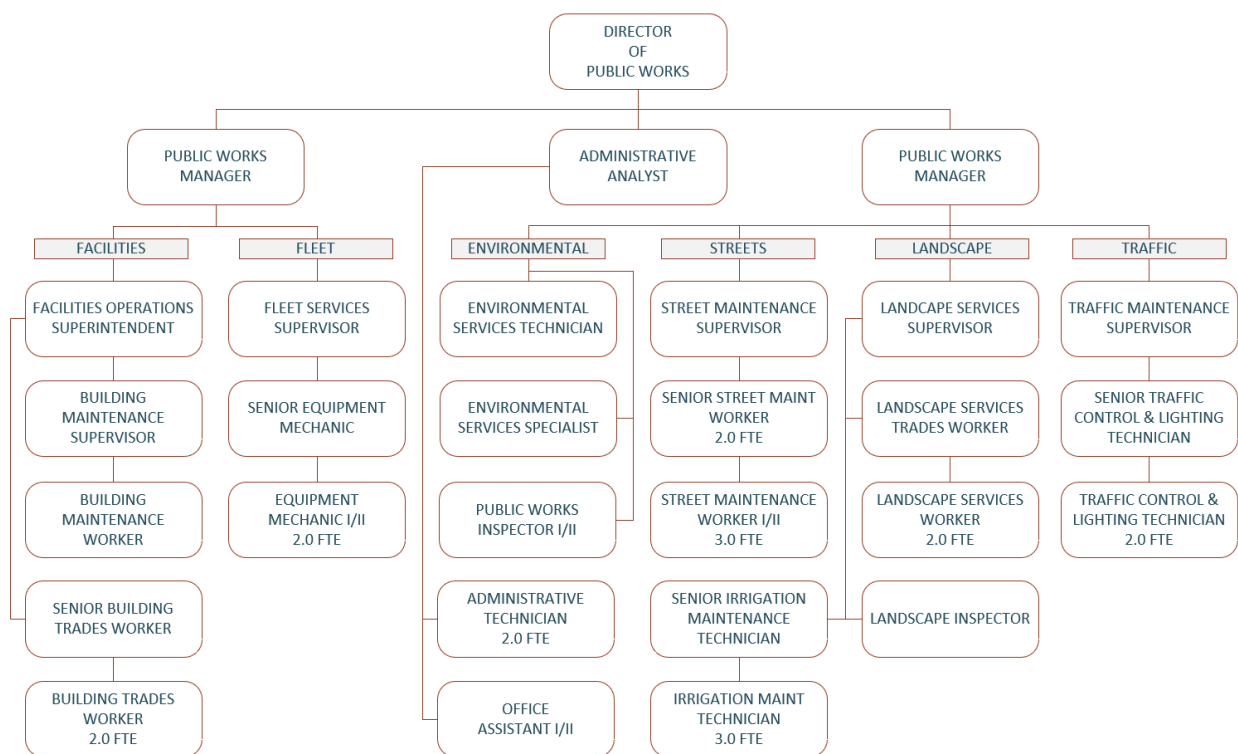
	Actual FY2022/23	Actual FY2023/24	Original Budget FY2024/25	Revised Budget FY2024/25	Approved Budget FY2025/26	Approved Budget FY2026/27
<b>POSITION SUMMARY</b>						
Administrative Analyst	0.50	0.50	0.50	0.50	0.50	0.50
Assistant Evidence/Property Technician	-	1.00	1.00	1.00	1.00	1.00
Community Service Officer	6.00	6.00	6.00	6.00	6.00	6.00
Crime Analyst	1.00	1.00	1.00	1.00	1.00	1.00
Evidence/Property Technician	1.47	1.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Manager of Police Records and Comm	1.00	1.00	1.00	1.00	1.00	1.00
Police Captain	2.00	2.00	2.00	2.00	2.00	2.00
Police Chief	1.00	1.00	1.00	1.00	1.00	1.00
Police Clerk	0.47	-	-	-	-	-
Police Lieutenant	3.00	3.00	3.00	3.00	3.00	3.00
Police Officer	50.00	52.00	52.00	52.00	52.00	52.00
Police Records Clerk	3.00	-	-	-	-	-
Police Records Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Police Records Technician	-	3.00	3.00	3.00	3.00	3.00
Police Sergeant	9.00	9.00	9.00	9.00	9.00	9.00
Public Safety Dispatch Supervisor	2.00	2.00	2.00	2.00	2.00	2.00
Public Safety Dispatcher I/II	10.00	10.00	10.00	10.00	10.00	10.00
<b>TOTAL</b>	<b>92.44</b>	<b>94.50</b>	<b>94.50</b>	<b>94.50</b>	<b>94.50</b>	<b>94.50</b>

*This page is intentionally left blank*



## Public Works

The primary responsibility of the Public Works Department is to maintain the City's infrastructure in support of the community, the City's General Plan, and other City departments. The department designs, builds, and maintains facilities and other public areas, coordinates street excavation and pavement maintenance work, manages the City's vehicle and equipment fleet, monitors water quality, and regulates street and sidewalk use while enhancing and protecting the public rights-of-way.



The Department consists of seven divisions: Administration, Environmental Services, Facilities, Fleet Services, Landscape, Streets, and Traffic.

### ADMINISTRATION DIVISION

The Administration Division provides administrative support to all divisions within the department, including, project bid development and tracking, contract documentation management, financial and budget development and monitoring, as well as general administrative duties.

### ENVIRONMENTAL SERVICES DIVISION

The Environmental Services Division is responsible for federal/state/local regulatory processes, procedures, permitting, and programs. The City's grazing, weed abatement, environmental, related community partnerships, and departmental risk management oversight are managed by this division.

### FACILITIES DIVISION

The Facilities Division is responsible for the design, development, and maintenance of all City facilities, including administrative offices, police and fire stations, recreation centers, and rental facilities.

## FLEET SERVICES DIVISION

The Fleet Services Division is responsible for acquiring and maintaining all City vehicles, including fire trucks, police vehicles and construction and maintenance equipment.

## LANDSCAPE DIVISION

The Landscape Division manages and maintains all landscape on City-owned streets, rights-of-way, and pocket parks. This includes the installation and maintenance of all City-owned fencing within the public right-of-way.

## STREETS DIVISION

The Streets Division is responsible for the maintenance of streets and alleys, storm water and creek systems, open spaces, and public rights-of-way.

## TRAFFIC DIVISION

The Traffic Division is responsible for ensuring the safe and efficient movement of people, goods, and services throughout City roadways. The division manages the traffic signals, streetlights, and all signage and roadway markings.

## ACCOMPLISHMENTS

- Completed emergency repair of the Whitney Oaks raw water mainline, restoring water services to adjacent parks, landscaped parkways, the Whitney Oaks HOA, and to the Whitney Oaks Golf Course without sacrificing long-established plant life. *(LIVABLE, RESILIENT)*
- Completed the Woodside Drainage Repair Project to prevent localized flooding at the intersection of Woodside Drive and Merrywood Drive. *(LIVABLE, RESILIENT)*
- Completed the Five Star Boulevard and Destiny Drive, and Mission Hills Phase IV Pavement Reconstruction Projects, implementing new fiberized asphalt to extend the design life of the roadway by 25 years. *(RESILIENT)*
- Implemented components of the City's Local Roadway Safety Plan, upgrading traffic signal backing plates with retroreflective markings, installing new green bike lanes to several intersections, and enhanced roadway striping as a continued effort to enhance safety and visibility on Rocklin's roadways. *(RESILIENT, SAFE)*
- Completed ADA upgrades with the Stanford Ranch Area 1 – Units 1, 2, and 3 and Stanford Bluffs Unit 2 subdivisions and along Sunset Boulevard between the UPRR bridge and Whitney Boulevard. *(RESILIENT)*
- Delivered two Type III fire engines in preparation of the 2025 fire season, replacing two 20-year units and ensuring the most up-to-date technology and equipment is available to the Fire Department. *(RESILIENT, SAFE)*
- Completed Design, Bid, and Award of the Big Gun Remediation Project to facilitate future development activities. *(SUSTAINABLE, VIBRANT)*
- In collaboration with the Parks & Recreation Department, created a beaver management program to protect trees adjacent to waterways, and coordinated volunteer projects to implement the program, helping to maintain the tree canopy and prevent flooding. *(LIVABLE, RESILIENT, SAFE, SUSTAINABLE)*
- In collaboration with Community Development Department, Engineering Division, established guidelines for pedestrian crossings for the evaluation of existing crossings and implementation of the standards. *(LIVABLE, RESILIENT, SAFE)*



- In coordination with the City Manager's Office, completed ADA Community Survey. (*LIVABLE, SAFE*)
- Continued implementing SB 1383 organic waste reduction requirements by acquiring equipment for leaf collection services and coordinating with Placer County on Meal-Pass App for Rocklin businesses, to redirect food that would have otherwise gone to waste. (*RESILIENT*)

## GOALS AND OBJECTIVES

- Conduct and begin implementation of the Public Works Organizational Assessment to review the department's organizational structure, staffing needs, levels of service, and areas of responsibility. (*SUSTAINABLE*)
- Update the department-specific strategic plan to align the department's goals and objectives with each of the City's supporting pillars: *RESILIENT, VIBRANT, LIVABLE, SUSTAINABLE, and SAFE*.
- Update the Stormwater Conveyance System and Drainage Infrastructure Prioritization Plan, identifying and prioritizing the remaining areas that need to be addressed. (*RESILIENT, SUSTAINABLE*)
- Update the City-wide Americans with Disability Act Transition Plan to set project priorities. (*RESILIENT*)
- Complete the Fleet Zero Emissions Vehicle Study, update the Fleet Asset Reserve Study, and collaborate with the Finance Division to establish a funding plan for the fleet replacement schedule. (*RESILIENT, SUSTAINABLE*)
- Complete the Facilities Infrastructure Reserve Assessment and collaborate with the Finance Division to establish a funding plan for facility infrastructure projects. (*RESILIENT, SUSTAINABLE*)

## SIGNIFICANT CHANGES FROM THE PRIOR BUDGET

- None.

	Actual FY2022/23	Actual FY2023/24	Original Budget FY2024/25	Revised Budget FY2024/25	Approved Budget FY2025/26	Approved Budget FY2026/27
<b>EXPENSES BY FUND</b>						
General Fund	\$ 4,129,597	\$ 5,082,798	\$ 3,981,600	\$ 4,907,410	\$ 4,130,400	\$ 4,099,200
Bicycle and Pedestrian	70,000	-	-	-	-	-
Boroski Landfill Monitoring	22,213	21,045	28,100	28,100	28,100	28,100
Capital Construction Fees	-	130,685	-	2,360,163	-	-
CDBG - HUD Entitlement	182,330	196,611	200,000	200,000	200,000	200,000
CFD No. 6 Open Space Maintenance	289,394	227,165	322,300	326,100	316,700	324,200
Community Facilities District No. 5	2,330,445	2,522,383	2,984,500	3,042,800	3,050,100	3,100,200
Gas Tax	1,447,854	817,018	1,491,300	1,552,300	1,516,900	1,543,200
General Fund ARPA	9,069	598,429	-	178,900	-	-
Grants/Other Reimbursables	9,926	239,562	146,200	146,200	262,750	129,250
Landscaping & Lighting Maint. District No. 2	2,163,778	2,351,748	2,735,600	2,813,213	2,655,400	2,836,000
Lighting Maintenance District No. 1	236,925	245,177	229,900	232,500	228,900	228,200
Oak Tree Mitigation Fees	75,384	59,360	78,500	78,500	78,000	78,000
Public Facilities Impact Fees	96,800	-	-	-	-	-
Sales Tax SB 325	3,261,968	3,566,736	3,070,700	3,774,256	2,083,200	2,354,300
SB 1 - Road Maintenance & Rehabilitation	1,422,200	684,173	1,350,000	1,410,358	305,000	1,975,750
SB 325 Transit Fund	516,499	535,245	1,315,000	1,315,000	1,462,700	1,499,300
Streets Sr/Grants Fund	4,292,929	-	-	-	-	-
Traffic Circulation Impact Fee	805	-	-	-	-	-
Vehicle Fleet Management	2,710,657	2,782,169	3,609,100	3,875,195	3,665,600	4,143,900
Wetlands Maintenance Parcel 34	2,512	2,600	2,700	2,700	2,800	2,900
Whitney Ranch Trunk Sewer Project	1,388,282	-	-	-	-	-
<b>TOTAL</b>	<b>24,659,566</b>	<b>20,062,903</b>	<b>21,545,500</b>	<b>26,243,695</b>	<b>19,986,550</b>	<b>22,542,500</b>

<b>REVENUES BY FUND</b>						
General Fund	180,250	270,592	200,500	200,500	221,800	175,900
Bicycle and Pedestrian	70,000	-	-	-	-	-
Building Reserve	-	1,337,026	-	-	-	-
Capital Construction Fees	-	500,000	-	-	-	-
CDBG - HUD Entitlement	182,330	196,611	200,000	200,000	200,000	200,000
Community Facilities District No. 5	-	30,818	-	-	-	-
Grants/Other Reimbursables	9,926	173,441	146,200	146,200	262,750	129,250
Landscaping & Lighting Maint. District No. 2	-	3,120	-	-	-	-
Sales Tax SB 325	1,532	78,868	-	-	-	-
Streets Sr/Grants Fund	4,861,078	56,100	-	-	-	-
Vehicle Fleet Management	3,149,151	4,622,669	3,468,200	3,468,200	3,209,400	3,259,400
<b>TOTAL</b>	<b>8,454,267</b>	<b>7,269,245</b>	<b>4,014,900</b>	<b>4,014,900</b>	<b>3,893,950</b>	<b>3,764,550</b>

**Net Resources/(Uses)    \$(16,205,300)    \$(12,793,658)    \$(17,530,600)    \$(22,228,795)    \$(16,092,600)    \$(18,777,950)**

<b>DIVISION BUDGET SUMMARY</b>						
Administration	300,011	383,135	494,900	513,861	399,000	360,700
Engineering	7,206,223	-	-	-	-	-
Facilities	2,684,089	5,051,831	2,997,400	6,235,683	3,154,700	3,088,600
Fleet Services	2,710,657	2,782,169	3,609,100	3,875,195	3,665,600	4,143,900
Landscape	3,190,551	3,433,119	3,820,700	3,937,500	3,861,400	4,028,300
Streets	6,414,676	6,050,745	7,866,700	8,725,743	6,171,950	8,107,700
Traffic Signals & Lighting/Operations	2,153,360	2,361,903	2,756,700	2,955,713	2,733,900	2,813,300
<b>TOTAL</b>	<b>\$ 24,659,566</b>	<b>\$ 20,062,903</b>	<b>\$ 21,545,500</b>	<b>\$ 26,243,695</b>	<b>\$ 19,986,550</b>	<b>\$ 22,542,500</b>

	Actual FY2022/23	Actual FY2023/24	Original Budget FY2024/25	Revised Budget FY2024/25	Approved Budget FY2025/26	Approved Budget FY2026/27
<b>BUDGET SUMMARY</b>						
<b>Staffing</b>						
Salaries & Benefits	\$ 5,135,890	\$ 5,134,293	\$ 5,886,100	\$ 5,886,100	\$ 6,210,000	\$ 6,403,000
<b>Subtotal Staffing</b>	<b>5,135,890</b>	<b>5,134,293</b>	<b>5,886,100</b>	<b>5,886,100</b>	<b>6,210,000</b>	<b>6,403,000</b>
<b>Contracted Services</b>						
Maintenance Contracts	262,063	231,131	260,000	266,050	268,500	268,500
Professional Services	3,038,473	2,670,629	3,842,700	3,869,069	3,780,400	3,981,000
<b>Subtotal Contracted Services</b>	<b>3,300,536</b>	<b>2,901,760</b>	<b>4,102,700</b>	<b>4,135,119</b>	<b>4,048,900</b>	<b>4,249,500</b>
<b>Operating Expenses</b>						
Communications	35,804	22,416	27,900	27,900	43,400	60,400
Fleet Non-Capital	9,947	9,737	10,000	10,000	10,000	10,000
Fuel/Oil	511,401	535,362	525,000	525,000	530,000	535,000
Insurance Premiums	113,843	120,689	140,000	140,000	145,000	150,000
Licenses and Memberships	173,219	72,880	78,000	71,950	70,200	70,700
Non-Capital Equipment	1,350,804	129,546	118,200	118,200	42,500	42,500
Placer County Collection Fee	125	84	-	-	-	-
Rental/Lease	44,672	57,684	84,500	84,500	80,500	80,500
Repair & Maintenance	1,772,117	1,616,780	1,155,400	1,736,618	985,400	926,900
Supplies	473,270	434,608	458,000	448,925	486,500	494,000
Travel/Training/Meals	40,572	37,854	54,100	54,100	54,100	54,100
Uniforms	2,839	2,850	4,500	4,500	4,300	4,300
Utilities	2,031,958	2,606,695	2,848,000	2,848,000	2,865,800	2,925,700
Vehicle O&M	203,180	186,730	225,000	225,000	230,000	235,000
Vehicle O&M/Fuel	601,637	570,721	701,600	701,600	598,800	608,500
Vehicle Replacement	36,425	171,924	310,700	778,187	441,200	815,100
<b>Subtotal Operating Expenses</b>	<b>7,401,811</b>	<b>6,576,560</b>	<b>6,740,900</b>	<b>7,774,480</b>	<b>6,587,700</b>	<b>7,012,700</b>
<b>Other Uses</b>						
Engineering Transfer Out	165,600	24,358	-	-	-	-
Transfer to Capital Improvement	-	500,000	-	-	-	-
Transfer to General Fund	12,438	1,404,379	32,200	32,200	48,800	2,900
Transfer to Technology Fee	7,507	7,734	7,900	7,900	8,100	8,100
<b>Subtotal Other Uses</b>	<b>185,544</b>	<b>1,936,472</b>	<b>40,100</b>	<b>40,100</b>	<b>56,900</b>	<b>11,000</b>
<b>Debt Service/Depreciation</b>	<b>992,751</b>	<b>988,788</b>	<b>1,338,200</b>	<b>1,338,200</b>	<b>1,178,800</b>	<b>1,178,800</b>
<b>Capital Outlay</b>	<b>7,643,034</b>	<b>2,525,030</b>	<b>3,437,500</b>	<b>7,069,697</b>	<b>1,904,250</b>	<b>3,687,500</b>
<b>TOTAL</b>	<b>\$ 24,659,566</b>	<b>\$ 20,062,903</b>	<b>\$ 21,545,500</b>	<b>\$ 26,243,695</b>	<b>\$ 19,986,550</b>	<b>\$ 22,542,500</b>

	Actual FY2022/23	Actual FY2023/24	Original Budget FY2024/25	Revised Budget FY2024/25	Approved Budget FY2025/26	Approved Budget FY2026/27
<b>POSITION SUMMARY</b>						
Administrative Analyst	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Technician	-	2.00	2.00	2.00	2.00	2.00
Assistant Civil Engineer	1.00	-	-	-	-	-
Associate Civil Engineer	1.00	-	-	-	-	-
Building Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Building Maintenance Worker	1.00	1.00	1.00	1.00	1.00	1.00
Building Trades Worker	2.00	2.00	2.00	2.00	2.00	2.00
Director of Public Works	1.00	1.00	1.00	1.00	1.00	1.00
Environmental Services Specialist	1.00	1.00	1.00	1.00	1.00	1.00
Environmental Services Technician	1.00	1.00	1.00	1.00	1.00	1.00
Equipment Mechanic I/II	2.00	2.00	2.00	2.00	2.00	2.00
Facilities Operations Superintendent	1.00	1.00	1.00	1.00	1.00	1.00
Fleet Services Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Irrigation Maintenance Technician	3.00	3.00	3.00	3.00	3.00	3.00
Landscape Inspector	-	-	1.00	1.00	1.00	1.00
Landscape Services Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Landscape Services Trades Worker	1.00	1.00	1.00	1.00	1.00	1.00
Landscape Services Worker	1.00	2.00	2.00	2.00	2.00	2.00
Office Assistant I/II	1.00	1.00	1.00	1.00	1.00	1.00
Public Services Business Technician	2.00	-	-	-	-	-
Public Services Manager	2.00	2.00	-	-	-	-
Public Works Inspector I/II	1.00	1.00	1.00	1.00	1.00	1.00
Public Works Manager	-	-	2.00	2.00	2.00	2.00
Senior Building Trades Worker	1.00	1.00	1.00	1.00	1.00	1.00
Senior Construction Inspector	1.00	-	-	-	-	-
Senior Equipment Mechanic	1.00	1.00	1.00	1.00	1.00	1.00
Senior Irrigation Maintenance Technician	1.00	1.00	1.00	1.00	1.00	1.00
Senior Street Maintenance Worker	2.00	2.00	2.00	2.00	2.00	2.00
Senior Traffic Control and Lighting Tech	1.00	1.00	1.00	1.00	1.00	1.00
Street Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Street Maintenance Worker I/II	3.00	3.00	3.00	3.00	3.00	3.00
Traffic Control and Lighting Technician	2.00	2.00	2.00	2.00	2.00	2.00
Traffic Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
<b>TOTAL</b>	<b>40.00</b>	<b>38.00</b>	<b>39.00</b>	<b>39.00</b>	<b>39.00</b>	<b>39.00</b>

## Non-Departmental

Activities accounted for in the Non-Departmental section include costs and programs that are not directly associated with an individual department. Examples of expenditures budgeted in this section includes City-wide revenues, general liability expenditure budget allocated to each fund, transfers out to reserves, and resource transfers to other funds.

	Actual FY2022/23	Actual FY2023/24	Original Budget FY2024/25	Revised Budget FY2024/25	Approved Budget FY2025/26	Approved Budget FY2026/27
<b>EXPENSES BY FUND</b>						
General Fund	\$ 8,193,230	\$ 4,320,894	\$ 3,040,700	\$ 8,250,500	\$ 3,525,300	\$ 3,938,100
American Rescue Plan Act	6,838,730	-	-	-	-	-
CFD No. 6 Open Space Maintenance	48,938	42,366	54,700	54,700	59,400	51,500
Community Facilities District No. 10	13,096,206	-	-	-	-	-
Community Facilities District No. 5	806,489	850,821	959,000	959,000	1,118,100	922,100
Community Park Fees	2,939	-	-	-	-	-
Cons. Easement Endowment	8,472	16,106	14,100	14,100	13,400	14,900
Gas Tax	270,738	168,915	280,500	280,500	571,200	319,400
Landscaping & Lighting Maint. District No. 2	354,956	367,720	418,600	418,600	461,200	405,500
Lighting Maintenance District No. 1	-	-	6,300	6,300	6,600	7,100
Oak Tree Mitigation Fees	20,730	16,085	-	-	-	-
Park Development Fees	6,464	-	-	-	-	-
Public Facilities Impact Fees	17,157	-	-	-	-	-
Quarry Park Adventures Reserve	-	-	240,000	240,000	-	-
Quarry Park Amphitheater Events	437	1,632	900	900	2,600	3,000
Retirees Health	-	-	-	1,000,000	-	-
Sales Tax SB 325	503,649	778,424	808,300	808,300	482,800	670,400
Traffic Circulation Impact Fee	38,563	75,542	105,400	105,400	73,600	73,600
Vehicle Fleet Management	68,417	84,506	96,300	96,300	98,500	102,600
Whitney Ranch Trunk Sewer Project	349,414	37,623	28,900	28,900	35,000	35,000
<b>TOTAL</b>	<b>30,625,530</b>	<b>6,760,633</b>	<b>6,053,700</b>	<b>12,263,500</b>	<b>6,447,700</b>	<b>6,543,200</b>
<b>REVENUES BY FUND</b>						
General Fund	56,607,682	56,834,965	52,189,300	52,164,300	56,228,100	58,266,000
American Rescue Plan Act	6,838,730	-	-	-	-	-
Asset Forfeiture - Federal	7,587	630	600	600	600	700
Asset Forfeiture - State	-	-	17,500	17,500	16,000	17,500
Building Reserve	-	50,000	-	750,000	-	-
Capital Construction Fees	991,500	1,014,776	623,000	623,000	949,700	978,900
CFD No. 6 Open Space Maintenance	4,983	10,545	8,600	8,600	408,400	426,900
Community Facilities District No. 10	8,538	-	-	-	-	-
Community Facilities District No. 5	70,925	178,624	195,100	195,100	7,864,900	8,219,100
Community Park Fees	-	2,239	-	-	70,100	117,700
Community Recreation Center Facility Impact	3,703	157,375	36,900	36,900	163,900	171,000
Cons. Easement Endowment	8,472	16,106	14,100	14,100	13,400	14,900
Economic Development	449,000	-	-	500,000	-	-
Gas Tax	1,969,477	1,995,435	2,015,100	2,015,100	2,074,200	1,944,700
General Fund ARPA	6,838,730	-	-	-	-	-
Landscaping & Lighting Maint. District No. 2	23,272	46,463	32,000	32,000	2,859,800	2,932,500
Lighting Maintenance District No. 1	-	-	-	-	251,800	251,800
Low & Moderate Income Housing Asset	164,047	328,685	270,300	270,300	147,000	156,600
North West Rocklin Community Park Fees	17,865	38,280	-	-	41,800	67,400
Oak Tree Mitigation Fees	5,892	8,657	-	-	-	9,600

	Actual FY2022/23	Actual FY2023/24	Original Budget FY2024/25	Revised Budget FY2024/25	Approved Budget FY2025/26	Approved Budget FY2026/27
<b>REVENUES BY FUND</b>						
Opioid Settlement	\$ 1,339	\$ 7,220	\$ -	\$ -	\$ 5,000	\$ 5,800
Park Development Fees	14,107	21,349	-	-	29,600	45,800
Park Infrastructure Reserve	-	424,100	240,000	990,000	-	-
Public Facilities Impact Fees	73,400	424,012	80,100	80,100	417,000	438,900
Recreation Facilities Contribution	38	78	100	100	100	100
Retirees Health	238,738	39,816	50,000	50,000	40,000	45,400
Risk Management	46,384	79,926	123,700	123,700	64,900	74,100
Sales Tax SB 325	5,648,022	5,146,825	4,531,300	4,531,300	4,761,100	4,763,600
SB 1 - Road Maintenance & Rehabilitation	1,621,986	1,895,123	1,759,200	1,759,200	2,003,700	2,012,100
SB 325 Transit Fund	688,582	328,599	1,227,300	1,227,300	1,366,900	1,499,300
Supp Law Enforcement Services AB 3229	181,147	206,033	190,000	190,000	199,700	208,500
Technology Fee	325,240	374,991	510,800	510,800	475,700	466,500
Traffic Circulation Impact Fee	1,480,014	2,010,801	2,238,500	2,238,500	1,876,200	1,689,300
Trails Impact Fees	1	445	1,200	1,200	3,300	5,300
Vehicle Fleet Management	987,632	293,255	172,300	1,512,300	197,600	202,300
Wetlands Maintenance Parcel 34	(762)	2,146	-	-	900	1,000
Whitney Ranch Interchange Fees	70,955	288,710	90,900	90,900	163,900	152,900
Whitney Ranch Trunk Sewer Project	1,116,760	37,623	28,900	28,900	35,000	35,000
<b>TOTAL</b>	<b>86,503,986</b>	<b>72,263,828</b>	<b>66,646,800</b>	<b>69,961,800</b>	<b>82,730,300</b>	<b>85,221,200</b>
<b>Net Resources/(Uses)</b>	<b>\$ 55,878,457</b>	<b>\$ 65,503,195</b>	<b>\$ 60,593,100</b>	<b>\$ 57,698,300</b>	<b>\$ 76,282,600</b>	<b>\$ 78,678,000</b>
<b>DIVISION BUDGET SUMMARY</b>						
Non-Departmental	30,625,530	6,760,633	6,053,700	12,263,500	6,447,700	6,543,200
<b>TOTAL</b>	<b>\$ 30,625,530</b>	<b>\$ 6,760,633</b>	<b>\$ 6,053,700</b>	<b>\$ 12,263,500</b>	<b>\$ 6,447,700</b>	<b>\$ 6,543,200</b>

	Actual FY2022/23	Actual FY2023/24	Original Budget FY2024/25	Revised Budget FY2024/25	Approved Budget FY2025/26	Approved Budget FY2026/27
<b>BUDGET SUMMARY</b>						
<b>Staffing</b>						
Salaries & Benefits	\$ -	\$ 1,339,300	\$ 40,000	\$ 1,040,000	\$ -	\$ -
<b>Subtotal Staffing</b>	<b>-</b>	<b>1,339,300</b>	<b>40,000</b>	<b>1,040,000</b>	<b>-</b>	<b>-</b>
<b>Contracted Services</b>						
Maintenance Contracts	-	(12,935)	-	-	-	-
<b>Subtotal Contracted Services</b>	<b>-</b>	<b>(12,935)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operating Expenses</b>						
Insurance Premiums	1,255,521	2,094,916	2,193,800	2,193,800	2,498,200	2,736,100
Other Operating Expenses	-	-	800,000	2,669,800	1,005,000	1,205,000
Placer County Collection Fee	249,314	261,066	251,900	251,900	308,300	320,400
<b>Subtotal Operating Expenses</b>	<b>1,504,835</b>	<b>2,355,982</b>	<b>3,245,700</b>	<b>5,115,500</b>	<b>3,811,500</b>	<b>4,261,500</b>
<b>Other Uses</b>						
Transfer to Capital Improvement	1,098,000	-	-	-	-	-
Transfer to General Fund	7,845,794	58,655	268,900	2,268,900	35,000	35,000
Transfer to GF - Fac Maint. Allocation	179,100	197,879	218,800	218,800	205,900	204,500
Transfer to GF - ICA	1,786,489	1,915,881	2,160,800	2,160,800	2,308,300	1,953,700
Transfer to Internal Service	898,000	54,550	-	1,340,000	-	-
Transfer To Special Revenue Fund	8,472	19,306	14,100	14,100	13,400	14,900
Transfer to Technology Fee	41,348	43,412	105,400	105,400	73,600	73,600
<b>Subtotal Other Uses</b>	<b>11,857,204</b>	<b>2,289,683</b>	<b>2,768,000</b>	<b>6,108,000</b>	<b>2,636,200</b>	<b>2,281,700</b>
<b>Debt Service/Depreciation</b>	<b>36,684</b>	<b>41,903</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital Outlay</b>	<b>17,226,806</b>	<b>746,700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>\$ 30,625,530</b>	<b>\$ 6,760,633</b>	<b>\$ 6,053,700</b>	<b>\$ 12,263,500</b>	<b>\$ 6,447,700</b>	<b>\$ 6,543,200</b>

## DEBT SERVICE



## Debt Service

The Debt Financing Program provides funding for capital improvements through various financing means such as lease revenue bonds, capital leases, notes payable, special tax bonds, or advances from other funds. Debt services are generally made in semi-annual installments. This budget contains debt service payments for certain funds.

Central to debt management is ensuring the City's compliance with federal, state, and local regulations. Other debt management functions include, but not limited to:

- Making full and timely debt payments.
- Maintaining credit ratings.
- Ensuring compliance with bond covenants.
- Facilitating project fund draws to ensure spend down in accordance with the Internal Revenue Services (IRS) expenditure requirements.
- Monitoring private activity/private use of tax-exempt financed assets and remediation as necessary.
- Meeting the continuing disclosure reporting requirements of the Municipal Securities Rulemaking Board, the IRS, the California State Controller's Office, and the California Debt and Investment Advisory Commission.
- Providing ongoing information to rating agencies and municipal bond insurers.
- Reviewing, assessing, and responding to inquiries from bond investors, while ensuring no selective disclosure occurs.
- Assisting with the management of the City funds associated with debt.
- Levy of special assessments and special taxes, and managing the delinquency and foreclosure process.

The Finance Division in the Administrative Services Department is responsible for issuing debt on behalf of the City, the Rocklin Public Financing Authority, assessment districts, and community facilities districts.

### DEBT MANAGEMENT POLICY

The City of Rocklin has a Debt Management Policy that establishes the parameters within which debt may be issued and administered. The Debt Policy is intended to comply with Government Code Section 8855(I). Debt may be issued to finance the construction, acquisition, and rehabilitation of capital improvements and facilities, equipment and land to be owned and operated by the City. Long-term Debt financing may be used for projects necessary to provide basic services, provides benefits over multiple years, and does not constitute an unreasonable burden to the City and its constituents. Refinancing is used to produce debt service savings or to realize benefits of a debt restructuring. Long-term debt financings will not be considered appropriate for current operating and routine maintenance expenses. Short-term debt may be issued to provide financing for the City's operation cash flows in order to maintain a steady and even cash flow balance. Short-term debt may also be used to finance short-lived capital projects. The City issues debt for the purposes stated in the Debt Management Policy and implements policy decisions incorporated in the two-year operations budget.

**2022 GENERAL FUND LOAN TO WHITNEY RANCH TRUNK SEWER FUND DEBT**

On September 13, 2022, the City Council adopted Resolution No. 2022-179 approving the \$1,098,000 interfund loan from the General Fund to the Whitney Ranch Trunk Sewer Fund to finance the remaining amount needed for the increased sewer capacity capital improvement project. Future revenues collected from developments into the Whitney Ranch Trunk Sewer Fund will be used to repay the General Fund for this debt. Payments are made once per year, using the available fund balance in the Whitney Ranch Trunk Sewer Fund, until debt is paid off in full. The budgeted operating expenditures for each year will include transfers for the estimated debt service payment amounts due for that year. The budget includes transfers for debt repayment of \$35,000 for both FY 2025/26 and FY 2026/27.

**2016 ROCKLIN PUBLIC FINANCING AUTHORITY LEASE REVENUE BONDS DEBT**

On October 4, 2016, the Rocklin Public Financing Authority, on behalf of the City of Rocklin, issued lease revenue bonds in the amount of \$9,455,000, at a premium of \$688,769, to defease the outstanding 2003 certificates of participation and finance the acquisition and construction of various capital improvement projects. The security for the bonds was the pledge of lease payment revenues received by the Authority under a lease agreement with the City. Payments are made twice per year, with the final payment due November 1, 2040. The budgeted operating expenditures for each year will include the debt service payment amounts due for that year. The FY 2025/26 budget includes expenditures for principal of \$330,000 and interest of \$198,350. The FY 2026/27 budget includes expenditures for principal of \$345,000 and interest of \$183,200.

## DEFINITIONS

Governmental Funds

GENERAL FUNDS

General Fund 100	The primary operating fund of the City. It is used to account for all activities except those legally or administratively required to be accounted for in other funds.
General Fund ARPA 166	In 2023, funds from the American Rescue Plan Act (ARPA) were used to reimburse the City's ARPA-eligible General Fund expenses. This fund accounts for the resources allocated to support local communities in need and general government purposes.
Americans with Disabilities Act (ADA) 737	<p>The ADA is a federal civil rights law that prohibits discrimination against individuals with disabilities in all areas of public life, including all public and private places that are open to the general public.</p> <p>This fund accounts for monies used for services and improvements to facilities for individuals with disabilities.</p>
Boroski Landfill Monitoring 727	This fund accounts for costs to monitor the previous Landfill area.
Building Reserve 180	Pursuant to the City's Key Management Practices, the Building Reserve Fund accounts for set aside funds to fund capital maintenance projects to sustain existing City facilities or to support the expansion of existing City facilities to address the workforce needs of the City services.
General Fund Economic Development 122	This fund accounts for committed funds previously set aside to be used for economic development activities pursuant to the City's Key Management Practices.
General Fund Quarry Park Adventure Reserve 115	This is a general fund-type fund that accounts for a set aside for Quarry Park Adventures operating shortfalls.
General Fund Quarry Park Amphitheater Events 111	This is a general fund-type fund that accounts for the special event activities hosted by the Parks & Recreation Department at the Quarry Park Amphitheater.
Park Infrastructure Reserve 170	This fund accounts for committed funds previously set-aside for parks infrastructure projects.
Retirees Health 151	This fund accounts for monies to fund the Retirees' Health premium payments and to fund the Retirees' Health Trust.
Technology Fees 130	This fund accounts for fees collected to cover the cost of e-commerce and related technology systems.

SPECIAL REVENUE FUNDS

American Rescue Plan Act 266	This fund accounts for funds received through the Federal American Rescue Plan Act.
Asset Forfeiture (Federal) 243	This fund accounts for funds received by the Police Department from the Federal Government to share assets forfeited in cases worked on with joint efforts. Funds are to be used to support law enforcement efforts.
Asset Forfeiture (State) 242	This fund accounts for funds received by the Police Department from the State. 15% of these funds must be set aside to combat drug abuse and divert gang activity. Funds remaining after the 15% set aside are to be used to support law enforcement efforts.
Bicycle and Pedestrian 212	This fund accounts for SB 325 (Local Transportation Fund) amounts designated for Bicycle and Pedestrian transit needs of local government.
CASp Certification and Training 248	This fund accounts for SB 1186 monies collected for staff training for construction-related state accessibility requirements.
CDBG 2000 (Oak Court) 253	This fund accounts for State Community Development Block Grant funds received for the City's down payment assistance program for purchasers of Oak Court residences.
CDBG First-Time Home Buyers 254	This fund accounts for State Community Development Block Grant funds received for the City's down payment assistance program for first time home buyers.
CDBG Housing and Urban Development (HUD) Entitlement 257	This fund accounts for funds received from Federal Community Development Block Grant entitlement grant awards to be used for Public Services, Housing and Capital, Planning and Administration of Grant.
CDBG Housing Rehabilitation 251	This fund accounts for State Community Development Block Grant funds received for the City's Housing Rehabilitation Program.
CDBG COVID-19 CARES Act 258	This fund accounts for funds received from the Federal Coronavirus Aid, Relief, and Economic Security Act (CARES Act) through the Department of Housing and Urban Development to be used to prevent, prepare for, and respond to COVID-19.
Community Facilities District 1 231	This fund accounts for special tax monies used for fire protection, fire suppression, and paramedic services.
Community Facilities District 5 232	This fund accounts for special tax monies used for streets and parkway lights, streetscapes, open space and parks.
Community Facilities District 6 233	This fund accounts for special tax monies used for operation and maintenance of open space and storm drainage facilities.

Costco Settlement 209	Funds are to be used in accordance with the Settlement Agreement between Costco, Town of Loomis, and City of Rocklin, dated October 2022.
DOF Treasury Coronavirus 259	This fund accounts for funds received from the CARES Act through the Department of Finance to be used to prevent, prepare for, and respond to COVID-19.
Grant & Other Reimbursables 275	This fund accounts for reimbursable costs for grants or other reimbursement agreements.
Low Carbon Transportation Program 219	This fund accounts for monies from the state-funded Low Carbon Transportation Program (LCTP) to reduce greenhouse gas emissions and improve mobility.
Lighting & Landscape Maintenance District No. 2 235	This fund accounts for special assessment monies used for lighting and landscape of public areas within the district.
Lighting Maintenance District No. 1 230	This fund accounts for special assessment monies used for lighting of public areas within the district.
Low and Moderate Housing 270	This fund accounts for the housing assets to be used for low and moderately low-income housing.
Motor Vehicle Fuel Tax (Gas Tax) 201	This fund accounts for monies received from the State of California under various State statutes. The allocations must be spent for street transportation-related purposes.
Opioid Settlement 247	Funds are for opioid remediation as allowed by Section VI(B)(2) of the Opioid Settlement Agreement and amendments between California cities and counties with Janssen Pharmaceuticals and its parent company Johnson & Johnson, and its distributors, dated July 21, 2021.
Park Development and Maintenance Tax 236	This fund accounts for special tax monies used for maintenance, development, repair and operation of parks.
Recreation Facilities Contribution 221	This fund accounts for monies collected for recreation facilities construction and improvements.
SB1- Road Maintenance & Rehab Allocation 205	This fund accounts for monies designated by the Road Repair and Accountability Act of 2017 (SB 1) to be used for maintenance, rehabilitation and safety improvements of streets and highways.
SB325 Sales Tax 210	This fund accounts for the remaining sales tax revenue collected in accordance with SB 325 (Local Transportation Fund) to be used for maintenance of streets.

SB325 Transit Funds 211	This fund accounts for monies from the SB 325 (Local Transportation Fund) and State Transit Assistance funds for the transit needs of local government.
Streets Grants Fund 240	This fund accounts for various grants related to street projects.
Supplemental Law Enforcement 736	This fund accounts for state funds received to be used for public safety purposes.
Traffic Safety/PD Grants 244	This fund accounts for monies received for traffic safety programs and police grants.

#### CAPITAL PROJECT FUNDS

Capital Construction Tax 304	This fund accounts for taxes imposed on the privilege of the construction of new buildings; the conversion of any existing building from a non-residential to residential use; and an addition to any building. Funds can be used for development of public facilities and acquisition of fire equipment and is the funding source to pay the debt payments in the Capital Construction Debt Service Fund (Fund 400).
Community Center Impact Fee 328	This fund accounts for impact fees used for new or additions to existing community recreation center facilities.
Community Park Fees 301	This fund accounts for impact fees used for community parks and City-wide recreational facility construction and improvements to reduce the impacts caused by new development within the City.
NW Rocklin Community Park Fees 307	This fund accounts for impact fees used to fund the North West Rocklin Community Park.
Oak Tree Mitigation Fees 305	This fund accounts for fees used to help mitigate the decline of oak woodlands due to urbanization.
Park Development Fees 300	This fund accounts for fees to be used for the development, installation, servicing, maintenance, repair and operation of parks and related recreation and facilities.
Public Facilities Impact Fees 308	This fund accounts for impact fees used to fund expansion of public facilities to serve new development within the City.
Traffic Circulation Impact Fees 302	This fund accounts for impact fees used to finance street construction and improvements to reduce the impacts caused by new development within the City.
Trails Impact Fees 321	This fund accounts for impact fees used to construct additional trails to reduce the impacts caused by new development within the City.

Whitney Ranch Interchange Fees 325	This fund accounts for impact fees used to develop the Whitney Ranch/Highway 65 Interchange.
---------------------------------------	--

Whitney Ranch Trunk Sewer Project 306	This fund accounts for impact fees used to fund the Whitney Ranch Trunk Sewer Project.
--	--

#### DEBT SERVICE FUND

Capital Construction Debt Service 400	This fund accounts for the principal and interest payments on capital construction debt such as Lease Revenue Bonds.
--	--

#### PERMANENT FUNDS

Conservation Easement Endowment 729	This fund accounts for an endowment from which the income will fund initial preserve area maintenance and operations in Sunset Ranchos Phase I.
--	---

Wetlands Maintenance 728	This fund accounts for an endowment from which the income will fund ongoing maintenance of wetlands on a single lot parcel in Stanford Ranch Phase III.
-----------------------------	---

#### Internal Services Funds

Fleet Management 500	An internal service fund used to account for the cost of maintenance of all City vehicles and a reserve to offset future replacement costs.
-------------------------	---

Risk Management 525	An internal service fund to account for and finance the risk management functions for the City. This includes general liability, workers compensation, property damage, dental, vision, and other insurance expenditures and also holds reserves for Self-Insured Losses and Disaster Contingency.
------------------------	--

#### Fiduciary Fund

Public Arts Trust Fund 739	This fund accounts for donations and expenditures for public arts projects.
-------------------------------	---



## Definitions

TERM	DEFINITION
Actual	Actual level of expenditures/FTE positions/revenues approved for fiscal year as noted.
Appropriation	An authorization by the City Council, which permits officials to incur obligations and expend City resources, for a specific purpose within a fiscal year.
Assessment	Revenue collected for City services that benefit properties in specific areas or districts.
Assessment District	A separate local government agency formed to provide specific services. Property owners within the Assessment District boundary pay the district in proportion to the benefits or services they receive.
Balanced Budget	The principal that the amount of budgeted expenditures is equal to or less than the amount of budgeted revenues plus other available resources.
Beginning/Ending Fund Balance	Unencumbered budgetary resources available in a fund from the prior/current year after payment of the prior/current year's expenses. Not necessarily cash on hand.
Budget	A biennial financial plan consisting of draft/adopted expenditures for specific purposes and the draft/adopted means of financing them.
California Public Employees' Retirement System (CalPERS)	The nation's largest public pension fund, providing health and retirement benefits to more than 1.6 million state, public school, and local public agency employees, retirees, and their families. The City contracts with CalPERS for health and retirement benefits.
Capital Assets	Capital assets include land, improvements to land, easements, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.
Capital Improvement Program (CIP)	An ongoing six-year plan of single and multiple-year capital expenditures which is biennially updated.

TERM	DEFINITION
Capital Outlay	A specific undertaking involving procurement, construction or installation of facilities, or related equipment, that improves, preserves, enhances, or modernizes the City's provision of municipal services, has a useful life in excess of one year, and costs in excess of \$10,000. The threshold for infrastructure is in excess of \$100,000. Capital outlays may include construction or major repair of City buildings and facilities such as streets, roads, storm drains, traffic signals, lights, parks, community centers, etc.
Community Facilities District (CFD)	The Mello-Roos Act (1982) allows any county, city, special district, school district, or joint powers authority to establish a CFD that allow for financing of public improvements and services. To establish a CFD, voters within the district must approve its creation by a two-thirds vote of property owners.
Debt Service	The costs of paying the principal and interest on borrowed money according to a predetermined payment schedule.
Department	Refers to the City Council; City Manager; City Attorney; City Clerk; Administrative Services, Community Development; Fire; Parks & Recreation; Police; and Public Works.
Division	A roll-up of units within a department. There are one or more units within a division.
Equipment	Capital outlay for tangible property of a relatively permanent nature, such as vehicles or equipment with a unit cost of \$10,000 or more.
Expenditure	The actual spending of funds authorized by an appropriation.
Financial Accounting Standards Board (FASB)	An independent standards-setting body designated to set accounting and financial reporting standards for commercial entities and nongovernmental not-for-profit entities.
Fiscal Year (FY)	A time period designated by the City signifying the beginning and ending period for recording financial transactions. The City has a fiscal year from July 1 through June 30, referred to as FY 2025/26 or FY 26.
Full-Time Equivalent (FTE)	A unit indicating the workload of a position in order to distinguish workloads comparable to a full-time position. An FTE of 1.0 means that the position is equivalent to a full-time workload; an FTE of 0.5 means that the position is half-time.
Fund	A group of related accounts used to maintain control over resources that have been segregated for specific activities or purpose.

TERM	DEFINITION
Fund Balance	The total money remaining after current expenditures for operations and capital improvements are subtracted from the sum of the beginning fund balance and current resources.
Franchise Fee	A franchise fee is charged for the privilege of using public rights-of-way and property within the City for public or private purposes. The City assesses franchise fees on cable television providers, utilities, and trash collection contractors.
Generally Accepted Accounting Principles (GAAP)	Accounting rules used to prepare financial statements for publicly traded companies and many private companies in the United States. Generally accepted accounting principles for local and state governments operates under a different set of assumptions, principles, and constraints, as determined by the Government Accounting Standards Board (GASB).
Government Accounting Standards Board (GASB)	GASB was established for the purpose of creating and implementing consistent standards of accounting and financial reporting among all state and local governmental entities.
General Fund	The City's principal operating fund, which is supported by taxes and fees and which, generally, has no restrictions on its use. Expenditures may be described as discretionary and non-discretionary.
Grant	Contributions of cash or other assets provided by external agencies, which are restricted to a specific purpose, have a time limit for use, and frequently are reimbursed after incurring eligible costs.
Indirect Cost	Elements of costs necessary in the performance of a service that are not readily identified to the unit of service, such as administration, supplies, etc.
Internal Service Fund (ISF)	An ISF provides services to all City Departments and charges the various other funds for services rendered. ISFs should be self-supporting.
Non-Departmental	Program costs that do not relate to any one department, but represent costs of a general city-wide nature.
Ordinance	A law or regulation made by a city or town government.
Operating Budget	Biennial appropriation of funds for ongoing program costs, including staffing, other services and supplies, equipment, debt service/depreciation.
Other Post-Employment Benefits (OPEB)	Benefits that an employee will begin to receive at the start of retirement, not including pension benefits.
Revised	Level of expenditures/FTE positions/Revenues reflecting adjustments made during the current fiscal year.

TERM	DEFINITION
Resolution	A formal declaration by the City Council.
Resources	Total dollars available for appropriation during the fiscal year, including estimated revenues, transfers-in, and beginning fund balance.
Revenue	Income received from the following categories: taxes, charges for fees and services; licenses and permits; use of money and property; intergovernmental; fines, forfeitures, and penalties; miscellaneous revenues; and transfers in from other funds.
Services and Supplies	Costs of contractual or outside services, office supplies, and equipment.
Staffing	The personnel costs of a City program, including salaries and wages, direct and indirect benefits, such as health insurance, retirement contribution, worker's compensation, unemployment insurance, etc.
Surplus	An excess of total current resources over total current requirements/obligations.
Variance	Changes in expenditures, revenues, or staffing levels between fiscal years.

ACRONYM	DESCRIPTION
AB	Assembly Bill
ACFR	Annual Comprehensive Financial Report
ADA	Americans with Disabilities Act
ARPA	American Rescue Plan Act
CalPERS	California Public Employees' Retirement System
CDBG	Community Development Block Grant
CMO	City Manager's Office
CSMFO	California Society of Municipal Finance Officers
CIP	Capital Improvement Program
DFEH	Department of Fair Employment and Housing
CDPH	California Department of Public Health
DOF	California Department of Finance
EIR	Environmental Impact Report
FY	Fiscal Year
FLSA	Fair Labor Standards Act
FMLA	Family Medical Leave Act
FT	Full-Time
PT	Part-Time
FTE	Full-Time Equivalent
GF	General Fund
GO	General Obligation
GAAFR	Governmental Accounting, Auditing, and Financial Reporting
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association of the United States of America
HIPPA	Health Insurance Portability and Accountability Act of 1996
IAFF	International Association of Fire Fighters
IS	Information System
IT	Information Technology

ACRONYM	DESCRIPTION
LT	Limited Term
MOU	Memorandum of Understanding
NCCSIF	Northern California Cities Self Insurance Fund
OSHA	Occupational Safety and Health Agency
PCI	Payment Card Industry
PCWA	Placer County Water Agency
PCTPA	Placer County Transportation Planning Agency
PFFP	Public Facilities Financing Plan
PG&E	Pacific Gas and Electric
PPT	Permanent Part-Time
PRA	Public Records Act
SB	Senate Bill
STEAM	Science, Technology, Engineering, Arts, and Mathematics
STR	Short-Term Rental
TOT	Transient Occupancy Tax
TPT	Temporary Part-Time
VLF	Vehicle License Fee

## APPENDICES

## Appendix A: Fund Analysis

### Fiscal Year 2025/26

Fund No.	Fund Description	Beginning Balance	Revenue	Expenditures	Interest	Transfers In	Transfers Out	Ending Balance
<b>ALL FUNDS</b>								
100	<b>General Fund Reserved</b>							
	Committed Fund Balance	\$ 5,219,200	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ 5,019,200
	Operating Reserve	16,232,400	-	-	-	668,100	-	16,900,500
	<b>General Fund Reserved Totals</b>	<b>21,451,600</b>	<b>-</b>	<b>200,000</b>	<b>-</b>	<b>668,100</b>	<b>-</b>	<b>21,919,700</b>
	General Fund Unreserved	27,568,600	61,283,300	68,127,150	1,558,700	5,811,100	428,000	27,666,550
	<b>Total General Fund</b>	<b>49,020,200</b>	<b>61,283,300</b>	<b>68,327,150</b>	<b>1,558,700</b>	<b>6,479,200</b>	<b>428,000</b>	<b>49,586,250</b>
111	Quarry Park Amphitheater Events	(31,100)	135,000	144,600	-	-	-	(40,700)
122	Economic Development	617,900	-	120,600	-	-	-	497,300
130	Technology Fee	408,100	-	638,550	-	475,700	-	245,250
151	Retirees Health	1,539,500	2,563,200	2,583,200	40,000	-	-	1,559,500
166	ARPA General Fund	836,100	-	110,000	-	-	-	726,100
170	Park Infrastructure Reserve	664,100	-	-	-	-	-	664,100
180	Building Reserve	1,387,000	-	-	-	-	-	1,387,000
201	Gas Tax	2,574,000	2,026,500	3,276,000	47,700	-	595,600	776,600
205	SB 1 - Road Maintenance & Rehabilitation	4,054,700	1,878,700	2,487,000	125,000	-	-	3,571,400
209	Costco Settlement	3,755,200	-	-	-	-	-	3,755,200
210	Sales Tax SB 325	1,398,900	4,661,300	2,978,700	99,800	-	449,100	2,732,200
211	SB 325 Transit Fund	95,800	1,366,900	1,462,700	-	-	-	-
221	Recreation Facilities Contribution	2,400	-	-	100	-	-	2,500
230	Lighting Maintenance District No. 1	-	251,800	249,500	-	-	2,300	-
231	Community Facilities District No. 1	-	2,500,000	25,000	-	-	2,475,000	-
232	Community Facilities District No. 5	6,869,700	7,655,200	6,457,500	211,300	13,400	1,014,900	7,277,200
233	CFD No. 6 Open Space Maintenance	414,600	395,700	329,300	12,700	-	50,800	442,900
235	Landscaping & Lighting Maint. District No. 2	1,167,300	2,834,700	2,723,000	25,100	-	421,900	882,200
236	Park Tax Special Assessment	-	663,100	6,600	-	-	656,500	-
240	Streets Sr/Grants Fund	-	991,800	991,800	-	-	-	-
242	Asset Forfeiture - State	378,900	-	30,000	16,000	-	-	364,900
243	Asset Forfeiture - Federal	21,000	-	-	600	-	-	21,600
244	Traffic Safety/Police Grants	-	66,500	8,000	-	-	58,500	-
247	Opioid Settlement	16,600	187,000	-	5,000	-	187,000	21,600
248	CASp Certification & Training	89,300	-	10,000	-	-	-	79,300
251	CDBG Housing Rehabilitation	157,400	-	-	-	-	-	157,400
	CDBG Housing Rehabilitation Loans	188,000	-	-	-	-	-	188,000
253	CDBG 2000 - Oak Court	265,600	-	-	-	-	-	265,600
	CDBG 2000 - Oak Court Loans	110,000	-	-	-	-	-	110,000
254	CDBG - First Time Home Buyers	103,200	-	-	-	-	-	103,200
	CDBG - First Time Home Buyers Loans	21,000	-	-	-	-	-	21,000
257	CDBG - HUD Entitlement	-	302,750	242,750	-	-	60,000	-
270	Low & Moderate Income Housing Asset	5,211,600	-	242,500	147,000	-	150,000	4,966,100
	Low & Moderate Income Loans	3,740,000	-	-	-	-	-	3,740,000
275	Grants/Other Reimbursables	-	272,750	226,750	-	-	46,000	-
300	Park Development Fees	811,300	350,000	-	29,600	-	-	1,190,900
301	Community Park Fees	1,718,700	1,100,000	-	70,100	-	-	2,888,800
302	Traffic Circulation Impact Fee	18,196,700	1,300,000	550,000	576,200	-	94,300	19,428,600
	Traffic Circ Impact Fee Loans	521,200	-	-	-	-	-	521,200
304	Capital Construction Fees	3,789,500	800,000	75,000	149,700	-	530,800	4,133,400
	Reserve For LRBS Debt Service	1,059,300	-	-	-	-	-	1,059,300
305	Oak Tree Mitigation Fees	438,000	39,500	157,000	-	-	2,200	318,300
306	Whitney Ranch Trunk Sewer Project	-	35,000	-	-	-	35,000	-
307	North West Rocklin Community Park Fees	1,049,800	600,000	-	41,800	-	-	1,691,600
308	Public Facilities Impact Fees	2,031,300	350,000	-	67,000	-	-	2,448,300
321	Trails Impact Fees	85,300	45,000	-	3,300	-	-	133,600
325	Whitney Ranch Interchange Fees	1,143,800	126,000	-	37,900	-	-	1,307,700



# Appendix A: Fund Analysis (continued) Fiscal Year 2025/26

Fund No.	Fund Description	Beginning Balance	Revenue	Expenditures	Interest	Transfers In	Transfers Out	Ending Balance
<b>ALL FUNDS</b>								
328	Community Recreation Center Facility Impact Fees	\$ 374,700	\$ 150,000	\$ -	\$ 13,900	\$ -	\$ -	\$ 538,600
400	Capital Construction - Debt Service	-	-	531,300	500	530,800	-	-
500	Vehicle Fleet Management	6,686,700	3,209,400	3,701,000	197,600	-	63,100	6,329,600
	Vehicle Fleet Net Capitalized Assets	7,067,500	-	-	-	-	-	7,067,500
525	Risk Management	1,360,900	5,519,200	5,544,100	64,900	-	-	1,400,900
	Risk Mgmt - Reserves-Self Ins Losses; Disaster Cont; NCCSIF	4,568,800	-	-	-	-	-	4,568,800
727	Boroski Landfill Monitoring	-	-	28,100	-	28,100	-	-
728	Wetlands Maintenance Parcel 34	54,800	-	-	900	-	2,800	52,900
729	Cons. Easement Endowment	453,500	-	-	13,400	-	13,400	453,500
736	Sup Law Enforcement Services AB 3229	1,700	199,500	-	200	-	190,000	11,400
<b>TOTAL</b>		<b>\$ 136,490,500</b>	<b>\$ 103,859,800</b>	<b>\$ 104,257,700</b>	<b>\$ 3,556,000</b>	<b>\$ 7,527,200</b>	<b>\$ 7,527,200</b>	<b>\$ 139,648,600</b>

# Appendix A: Fund Analysis (continued) Fiscal Year 2026/27

Fund No.	Fund Description	Beginning Balance	Revenue	Expenditures	Interest	Transfers In	Transfers Out	Ending Balance
<b>ALL FUNDS</b>								
100	<b>General Fund Reserved</b>							
	Committed Fund Balance	\$ 5,019,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,019,200
	Operating Reserve	16,900,500	-	-	-	517,600	-	17,418,100
	<b>General Fund Reserved Totals</b>	<b>21,919,700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>517,600</b>	<b>-</b>	<b>22,437,300</b>
	General Fund Unreserved	27,666,600	62,836,500	70,192,200	1,637,800	6,168,500	419,500	27,697,700
	<b>Total General Fund</b>	<b>49,586,300</b>	<b>62,836,500</b>	<b>70,192,200</b>	<b>1,637,800</b>	<b>6,686,100</b>	<b>419,500</b>	<b>50,135,000</b>
111	Quarry Park Amphitheater Events	(40,700)	135,000	145,000	-	-	-	(50,700)
122	Economic Development	497,300	-	115,100	-	-	-	382,200
130	Technology Fee	245,300	-	528,300	-	466,500	-	183,500
151	Retirees Health	1,559,500	2,706,900	2,727,000	45,400	-	-	1,584,800
166	ARPA General Fund	726,100	-	-	-	-	-	726,100
170	Park Infrastructure Reserve	664,100	-	-	-	-	-	664,100
180	Building Reserve	1,387,000	-	-	-	-	-	1,387,000
201	Gas Tax	776,600	1,925,400	1,934,900	19,300	-	268,000	518,400
205	SB 1 - Road Maintenance & Rehabilitation	3,571,400	1,879,900	1,975,750	132,200	-	-	3,607,750
209	Costco Settlement	3,755,200	-	-	-	-	-	3,755,200
210	Sales Tax SB 325	2,732,200	4,654,800	5,274,500	108,800	-	778,400	1,442,900
211	SB 325 Transit Fund	-	1,499,300	1,499,300	-	-	-	-
221	Recreation Facilities Contribution	2,500	-	-	100	-	-	2,600
230	Lighting Maintenance District No. 1	-	251,800	249,500	-	-	2,300	-
231	Community Facilities District No. 1	-	2,547,000	25,500	-	-	2,521,500	-
232	Community Facilities District No. 5	7,277,200	7,954,200	6,321,100	265,000	14,900	805,600	8,384,600
233	CFD No. 6 Open Space Maintenance	442,900	411,500	337,900	15,400	-	41,800	490,100
235	Landscaping & Lighting Maint. District No. 2	882,200	2,914,700	2,909,500	17,800	-	361,100	544,100
236	Park Tax Special Assessment	-	663,100	6,600	-	-	656,500	-
240	Streets Sr/Grants Fund	-	5,917,000	5,917,000	-	-	-	-
242	Asset Forfeiture - State	364,900	-	30,000	17,500	-	-	352,400
243	Asset Forfeiture - Federal	21,600	-	-	700	-	-	22,300
244	Traffic Safety/Police Grants	-	8,000	8,000	-	-	-	-
247	Opioid Settlement	21,600	195,000	-	5,800	-	195,000	27,400
248	CASp Certification & Training	79,300	-	10,000	-	-	-	69,300
251	CDBG Housing Rehabilitation	157,400	-	-	-	-	-	157,400
	CDBG Housing Rehabilitation Loans	188,000	-	-	-	-	-	188,000
253	CDBG 2000 - Oak Court	265,600	-	-	-	-	-	265,600
	CDBG 2000 - Oak Court Loans	110,000	-	-	-	-	-	110,000
254	CDBG - First Time Home Buyers	103,200	-	-	-	-	-	103,200
	CDBG - First Time Home Buyers Loans	21,000	-	-	-	-	-	21,000
257	CDBG - HUD Entitlement	-	302,750	242,750	-	-	60,000	-
270	Low & Moderate Income Housing Asset	4,966,100	-	242,500	156,600	-	150,000	4,730,200
	Low & Moderate Income Loans	3,740,000	-	-	-	-	-	3,740,000
275	Grants/Other Reimbursables	-	139,250	139,250	-	-	-	-
300	Park Development Fees	1,190,900	350,000	-	45,800	-	-	1,586,700
301	Community Park Fees	2,888,800	1,100,000	-	117,700	-	-	4,106,500
302	Traffic Circulation Impact Fee	19,428,600	1,300,000	17,785,000	389,300	-	628,900	2,704,000
	Traffic Circ Impact Fee Loans	521,200	-	-	-	-	-	521,200
304	Capital Construction Fees	4,133,400	800,000	75,000	178,900	-	530,600	4,506,700
	Reserve For LRBS Debt Service	1,059,300	-	-	-	-	-	1,059,300
305	Oak Tree Mitigation Fees	318,300	26,800	158,000	9,600	-	1,500	195,200
306	Whitney Ranch Trunk Sewer Project	-	35,000	-	-	-	35,000	-
307	North West Rocklin Community Park Fees	1,691,600	550,000	-	67,400	-	-	2,309,000
308	Public Facilities Impact Fees	2,448,300	350,000	-	88,900	-	-	2,887,200
321	Trails Impact Fees	133,600	45,000	-	5,300	-	-	183,900
325	Whitney Ranch Interchange Fees	1,307,700	105,300	-	47,600	-	-	1,460,600

Appendix A: Fund Analysis (continued)  
Fiscal Year 2026/27

Fund No.	Fund Description	Beginning Balance	Revenue	Expenditures	Interest	Transfers In	Transfers Out	Ending Balance
<b>ALL FUNDS</b>								
328	Community Recreation Center Facility Impact Fees	\$ 538,600	\$ 150,000	-	\$ 21,000	\$ -	-	\$ 709,600
400	Capital Construction - Debt Service	-	-	531,100	500	530,600	-	-
500	Vehicle Fleet Management	6,329,600	3,259,400	4,183,800	202,300	-	62,700	5,544,800
	Vehicle Fleet Net Capitalized Assets	7,067,500	-	-	-	-	-	7,067,500
525	Risk Management	1,400,900	6,168,000	6,192,900	74,100	-	-	1,450,100
	Risk Mgmt - Reserves-Self Ins Losses; Disaster Cont; NCCSIF	4,568,800	-	-	-	-	-	4,568,800
727	Boroski Landfill Monitoring	-	-	28,100	-	28,100	-	-
728	Wetlands Maintenance Parcel 34	52,900	-	-	1,000	-	2,900	51,000
729	Cons. Easement Endowment	453,500	-	-	14,900	-	14,900	453,500
736	Sup Law Enforcement Services AB 3229	11,400	207,800	-	700	-	190,000	29,900
<b>TOTAL</b>		<b>\$ 139,648,700</b>	<b>\$ 111,389,400</b>	<b>\$ 129,785,550</b>	<b>\$ 3,687,400</b>	<b>\$ 7,726,200</b>	<b>\$ 7,726,200</b>	<b>\$ 124,939,950</b>

## Appendix B: Salary Schedule

JOB CLASSIFICATION	Bargaining Unit	Schedule	Range	Minimum	Maximum	No. of FTE
Accountant I	AFSCME	B	28	33.20	45.25	-
Accountant II	AFSCME	B	33	37.56	51.19	1.00
Accounting Technician I	AFSCME	B	21	27.93	38.07	-
Accounting Technician II	AFSCME	B	25	30.83	42.02	2.00
Administrative Analyst	AFSCME	B	39	43.56	59.37	3.00
Administrative Assistant	AFSCME	B	23	29.34	39.99	4.00
Administrative Office Assistant	Confidential	B	11	24.83	33.84	1.00
Administrative Office Clerk	Confidential	B	6	21.95	29.91	0.50
Administrative Technician	AFSCME	B	27	32.39	44.14	3.00
Animal Control Officer	Police	B	NSP7	28.88	39.37	-
Assistant City Attorney	Management	B	31	71.11	96.92	1.00
Assistant City Manager	Management	B	38	84.53	115.21	1.00
Assistant Civil Engineer	AFSCME	B	35	39.46	53.79	1.00
Assistant Evidence and Property Technician	Police	B	NSP7	28.31	38.59	1.00
Assistant Land Surveyor	AFSCME	B	37	41.46	56.51	-
Assistant Planner	AFSCME	B	33	37.56	51.19	1.00
Assistant to the City Manager	Management	B	20	54.20	73.87	1.00
Associate Civil Engineer	AFSCME	B	43	48.08	65.53	2.00
Associate Management Analyst	Management	B	5	37.42	51.00	-
Associate Planner	AFSCME	B	39	43.56	59.37	-
Building Division Supervisor	AFSCME	B	39	43.56	59.37	-
Building Inspector I	AFSCME	B	26	31.60	43.07	1.00
Building Inspector II	AFSCME	B	32	36.65	49.95	2.00
Building Maintenance Supervisor	AFSCME	B	29	34.03	46.38	1.00
Building Maintenance Worker	AFSCME	B	20	27.25	37.14	1.00
Building Plans Examiner	AFSCME	B	31	35.75	48.73	-
Building Trades Worker	AFSCME	B	28	33.20	45.25	2.00
Chief Building Official	Management	B	23	58.37	79.55	1.00
City Attorney	Management	B	NA	-	113.09	1.00
City Clerk	Management	B	18	51.59	70.31	1.00
City Engineer/Deputy Director	Management	B	29	67.69	92.25	1.00
City Manager	Management	B	NA	-	131.73	1.00
Code Enforcement Officer	AFSCME	B	28	33.20	45.25	1.00
Code Enforcement Program Manager	Management	B	15	47.90	65.29	1.00
Code Enforcement Technician	AFSCME	B	14	23.50	32.02	1.00
Communications Specialist	Confidential	B	8	23.06	31.43	0.50
Community Development Inspector	AFSCME	B	30	34.88	47.54	-
Community Development Technician	AFSCME	B	25	30.83	42.02	-
Community Service Officer	Police	B	NSP3	33.39	45.50	6.00
Construction Inspector I	AFSCME	B	26	31.60	43.07	-
Construction Inspector II	AFSCME	B	30	34.88	47.54	-
Crime Analyst	Police	B	NSP1	37.40	50.97	1.00
Departmental Administrative Specialist	Confidential	B	20	31.01	42.27	3.00
Deputy City Clerk	Confidential	B	20	31.01	42.27	1.00
Deputy Director of Administrative Services	Management	B	26	62.85	85.66	1.00
Deputy Fire Chief	Management	B	31	71.11	96.92	2.00
Deputy Fire Marshal	AFSCME	B	43	48.08	65.53	-
Director of Administrative Services	Management	B	36	80.46	109.66	1.00
Director of Community Development	Management	B	34	76.58	104.37	1.00

## Salary Schedule (continued)

JOB CLASSIFICATION	Bargaining Unit	Schedule	Range	Minimum	Maximum	No. of FTE
Director of Parks & Recreation	Management	B	32	72.89	99.34	1.00
Director of Public Works	Management	B	34	76.58	104.37	1.00
Engineering Technician I	AFSCME	B	23	29.34	39.99	-
Engineering Technician II	AFSCME	B	27	32.39	44.14	-
Environmental Services Specialist	AFSCME	B	30	34.88	47.54	1.00
Environmental Services Technician	AFSCME	B	25	30.83	42.02	1.00
Equipment Mechanic I	AFSCME	B	19	26.58	36.23	-
Equipment Mechanic II	AFSCME	B	24	30.08	40.99	2.00
Evidence and Property Technician	Police	B	NSP5	31.14	42.44	1.00
Executive Assistant	Confidential	B	24	34.23	46.65	2.00
Executive Assistant to the City Manager	Confidential	B	24	34.23	46.65	-
Facilities Maintenance Supervisor	AFSCME	B	35	39.46	53.79	-
Facilities Operations Superintendent	AFSCME	B	39	43.56	59.37	1.00
Fire Battalion Chief	Fire	B	NA	60.85	82.93	3.00
Fire Captain	Fire	B	NA	51.45	70.12	9.00
Fire Chief	Management	B	40	88.81	121.04	1.00
Fire Engineer	Fire	B	NA	45.01	61.34	9.00
Fire Inspector I	AFSCME	B	26	31.60	43.07	2.00
Fire Inspector II	AFSCME	B	32	36.65	49.95	-
Fire Marshal	Fire	B	NA	60.85	82.93	-
Fire Prevention Plans Examiner	AFSCME	B	39	43.56	59.37	1.00
Fire Recruit	Unrepresented	B	1	23.57	-	-
Firefighter	Fire	B	NA	40.52	55.22	15.00
Fleet Services Supervisor	AFSCME	B	33	37.56	51.19	1.00
GIS Analyst I	AFSCME	B	31	35.75	48.73	-
GIS Analyst II	AFSCME	B	39	43.56	59.37	2.00
GIS Assistant	Temporary	B	NA	21.46	22.99	-
GIS/Engineering Technician	AFSCME	B	27	32.39	44.14	-
Housing Specialist	AFSCME	B	30	34.88	47.54	-
Human Resources Technician I	Confidential	B	17	28.80	39.25	1.00
Human Resources Technician II	Confidential	B	20	31.01	42.27	1.00
Information Technology Analyst I	AFSCME	B	35	39.46	53.79	-
Information Technology Analyst I	Confidential	B	30	39.70	54.11	1.00
Information Technology Analyst II	AFSCME	B	39	43.56	59.37	1.00
Information Technology Analyst II	Confidential	B	34	43.82	59.72	-
Information Technology Manager	Management	B	22	56.94	77.61	1.00
Information Technology Specialist	AFSCME	B	31	35.75	48.73	2.00
Irrigation Maintenance Technician	AFSCME	B	20	27.25	37.14	6.00
Land Development Engineer	AFSCME	B	39	43.56	59.37	-
Landscape Inspector	AFSCME	B	26	31.60	43.07	2.00
Landscape Services Supervisor	AFSCME	B	33	37.56	51.19	1.00
Landscape Services Trades Worker	AFSCME	B	22	28.63	39.02	4.00
Landscape Services Worker	AFSCME	B	17	25.30	34.48	5.00
Legal Secretary	Confidential	B	20	31.01	42.27	-
Lifeguard	Temporary	B	NA	-	20.00	-
Maintenance Worker	Temporary	B	NA	20.68	22.15	-
Management Analyst	Management	B	15	47.90	65.29	4.00
Manager of Building Services	Management	B	18	51.59	70.31	-
Manager of Police Records and Communications	Management	B	15	47.90	65.29	1.00

## Salary Schedule (continued)

JOB CLASSIFICATION	Bargaining Unit	Schedule	Range	Minimum	Maximum	No. of FTE
Office Assistant I	AFSCME	B	5	18.81	25.64	-
Office Assistant II	AFSCME	B	11	21.82	29.74	2.00
Paralegal	Confidential	B	24	34.23	46.65	-
Park Services Aide	AFSCME	B	5	18.81	25.64	1.00
Parks & Recreation Manager	Management	B	17	50.33	68.59	1.00
Parks Division Supervisor	AFSCME	B	37	41.46	56.51	1.00
Payroll Administrator	Management	B	6	38.36	52.28	1.00
Payroll Technician I	Confidential	B	17	28.80	39.25	-
Payroll Technician II	Confidential	B	20	31.01	42.27	1.00
Permit Center Supervisor	AFSCME	B	27	32.39	44.14	1.00
Planning Manager	Management	B	23	58.37	79.55	1.00
Permit Services Supervisor	AFSCME	B	33	37.56	51.19	-
Plan Check Engineer	AFSCME	B	44	49.29	67.17	-
Planning/Building Technician I	AFSCME	B	19	26.58	36.23	3.00
Planning/Building Technician II	AFSCME	B	23	29.34	39.99	4.00
Police Captain	Management	B	35	78.50	106.98	2.00
Police Chief	Management	B	40	88.81	121.04	1.00
Police Clerk	Temporary	B	NA	18.76	20.10	-
Police Community Program Coordinator	Police	B	NSP4	33.39	45.50	-
Police Lieutenant	Public Safety Management	B	SP 2	67.52	92.02	3.00
Police Officer	Police	B	SP 2	44.65	60.86	52.00
Police Officer Trainee	Police	B	NSP8	-	27.51	-
Police Records Supervisor	Police	B	NSP5	33.39	45.50	1.00
Police Records Technician	Police	B	NSP8	27.51	37.49	3.00
Police Sergeant	Police	B	SP 1	54.90	74.82	9.00
Police Services Manager	Public Safety Management	B	SP 1	41.23	56.19	-
Police Technical Assets Coordinator	Police	B	NSP6	33.39	45.50	-
Principal Information Technology Analyst	Management	B	16	49.10	66.92	1.00
Principal Management Analyst	Management	B	20	54.20	73.87	-
Principal Planner	Management	B	18	51.59	70.31	1.00
Program Assistant	Temporary	B	NA	16.50	17.68	-
Public Safety Dispatcher I	Police	B	NSP6	28.88	39.37	-
Public Safety Dispatcher II	Police	B	NSP7	33.39	45.50	10.00
Public Safety Dispatch Supervisor	Police	B	NSP0	38.58	52.59	2.00
Public Works Specialist	Temporary	B	NA	17.02	18.23	-
Public Works Inspector I	AFSCME	B	26	31.60	43.07	-
Public Works Inspector II	AFSCME	B	30	34.88	47.54	1.00
Public Works Manager	Management	B	17	50.33	68.59	2.00
Recreation Coordinator	AFSCME	B	23	29.34	39.99	3.00
Recreation Specialist	AFSCME	B	11	21.82	29.74	0.50
Recreation Supervisor	AFSCME	B	31	35.75	48.73	1.00
Reserve Police Officer Coordinator	Temporary	B	NA	-	26.18	-
Senior Accountant	AFSCME	B	39	43.56	59.37	1.00
Senior Building Maintenance Worker	AFSCME	B	22	28.63	39.02	1.00
Senior Building Trades Worker	AFSCME	B	30	34.88	47.54	1.00
Senior Construction Inspector	AFSCME	B	32	36.65	49.95	1.00
Senior Engineer	Management	B	18	51.59	70.31	-
Senior Equipment Mechanic	AFSCME	B	28	33.20	45.25	1.00
Senior Information Technology Analyst	AFSCME	B	42	46.91	63.93	1.00

Salary Schedule (continued)

JOB CLASSIFICATION	Bargaining Unit	Schedule	Range	Minimum	Maximum	No. of FTE
Senior Information Technology Specialist	AFSCME	B	35	39.46	53.79	1.00
Senior Irrigation Maintenance Technician	AFSCME	B	26	31.60	43.07	1.00
Senior Lifeguard	Temporary	B	NA	-	22.00	-
Senior Management Analyst	Management	B	18	51.59	70.31	3.00
Senior Planner	AFSCME	B	44	49.29	67.17	2.00
Senior Public Safety Dispatcher	Police	B	NSP2	35.89	48.92	-
Senior Records Technician	Police	B	NSP4	31.91	43.49	-
Senior Street Maintenance Worker	AFSCME	B	21	27.93	38.07	2.00
Senior Traffic Control and Lighting Technician	AFSCME	B	32	36.65	49.95	1.00
Street Maintenance Supervisor	AFSCME	B	33	37.56	51.19	1.00
Street Maintenance Worker I	AFSCME	B	15	24.08	32.82	-
Street Maintenance Worker II	AFSCME	B	17	25.30	34.48	3.00
Traffic Control and Lighting Technician	AFSCME	B	29	34.03	46.38	2.00
Traffic Maintenance Assistant	AFSCME	B	19	26.58	36.23	-
Traffic Maintenance Supervisor	AFSCME	B	37	41.46	56.51	1.00
						<b>268.50</b>

Appendix C: Resolution

RESOLUTION NO. 2025-137

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF  
ROCKLIN ADOPTING THE FISCAL YEARS 2025/26 AND 2026/27 OPERATING  
BUDGET AND 2026-2031 CAPITAL IMPROVEMENT PROGRAM

WHEREAS, Chapter 3.28 of the Rocklin Municipal Code (RMC) requires the City Manager to submit to the City Council a proposed budget not later than May 15th, and the City Council adopt the final budget on or before June 30th by resolution; and

WHEREAS, on May 27, 2025, pursuant to Chapter 3.28 of the RMC, the fiscal years 2025/26 and 2026/27 Operating Budget and the 2026-2031 Capital Improvement Program (collectively the "Budget") were discussed at a public meeting of the City Council; and

WHEREAS, the City of Rocklin has maintained sustainable budget guidelines and key management practices to establish the financial goals of the City and the principles that govern budget deliberations, as memorialized in the fiscal years 2025/26 and 2026/27 Operating Budget, attached hereto as Exhibit "A".

NOW THEREFORE, the City Council of the City of Rocklin does resolve as follows:

Section 1. The fiscal years 2025/26 and 2026/27 Operating Budget is hereby approved and adopted as set forth in Exhibit "A," attached and incorporated hereto.

Section 2. The 2026-2031 Capital Improvement Program, which provides a comprehensive six-year plan for the City's capital project expenditures, is hereby approved and adopted as set forth in Exhibit "B," attached and incorporated hereto.

Section 3. The City Manager is authorized to make any expenditure and resource adjustments to the Budget upon approval and direction by the City Council or as otherwise required by the City Council action to adopt the Budget, or as otherwise required or allowed by the Rocklin Municipal Code, City policy, and procedure.

Section 4. The City Manager is authorized to reallocate any appropriation made in the Approved or Amended Budget where the reallocation is of a technical nature and is consistent with the City Council intent as reflected in the City Council-approved Budget, or as otherwise required or allowed by the Rocklin Municipal Code, City policy, and procedure.

Section 5. Purchase Order commitments outstanding on June 30th, and associated appropriations, are hereby continued to the following fiscal year.

Section 6. The City Manager is authorized to establish grants, adjust revenue and expenditure budgets associated with grants (federal, state, or local grants), consistent with the grant award or agreement, provided that the grant amount is within the City Manager's authority as that authority is established or delegated by applicable law, Rocklin Municipal Code, or action of the City Council. If a grantor requires City Council action as a condition of funding, the acceptance of the grant requires the City Council's approval.



Section 7. The City Manager is authorized to adjust revenue and expenditure budgets associated with externally funded programs, consistent with the terms of any and all applicable fully executed agreement(s), provided that the grant or other amount and the corresponding adjustment is within the City Manager's authority as that authority is established or delegated by applicable law, Rocklin Municipal Code, or action of the City Council.

Section 8. The City Manager is authorized to adjust revenue and expenditure budgets based on actual revenues received for strike teams provided through California.

Section 9. The City Manager is authorized and directed to make the following budget adjustments:

1. At year-end or upon closure of grants, adjust revenue and expenditure budgets associated with grants (federal, state, or local grants) to reflect actual revenues received and expenditures incurred in compliance with the original grant award and any amendments.

2. Appropriated grant funds remaining unspent at the end of the fiscal year must be retained and transferred to the following fiscal year to be expended for the use or program to which they were appropriated in the City Council-approved Budget.

Section 10. The City Manager may retain and transfer appropriated operating project and CIP funds remaining unspent at the end of the fiscal year, that are not required to balance the Budget, to the following fiscal year for the originally approved projects or any respective Budget amendments, excluding completed projects. All carryover funds must be approved by the City Manager or the City Manager's designee.

Section 11. The appropriation limit and the appropriations subject to the limit are hereby amended in accordance with article XIII B of the California Constitution for FY 2025/26, as set forth in Exhibit "A," attached hereto.

Section 12. This Resolution is effective for the period of and with respect to fiscal years 2025/26 and 2026/27.

PASSED AND ADOPTED this 24<sup>th</sup> day of June, 2025, by the following vote:

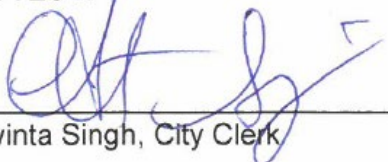
AYES: Councilmembers: Bass, Broadway, Gayaldo, Halldin, Janda

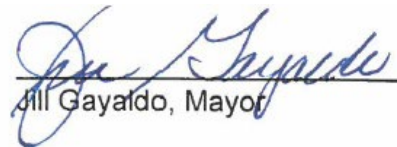
NOES: None

ABSENT: None

ABSTAIN: None

ATTEST:

  
\_\_\_\_\_  
Avinta Singh, City Clerk

  
\_\_\_\_\_  
Jill Gayaldo, Mayor