AGENDA
February 8, 2022

Local Sales Tax Citizens' Oversight Committee
6:00 P.M.
City of Roseville
311 Vernon Street
Roseville, California
www.roseville.ca.us

THE CITY OF ROSEVILLE WELCOMES YOUR PARTICIPATION

If an agenda item is open to public comment, such public comment shall be addressed to the chair of the meeting.

Public Comment - Speakers have three minutes under Public Comment to speak on issues that are not listed on the agenda and are within the City's jurisdiction. The Brown Act does not permit any action or discussion on items not listed on the agenda.

Consent Calendar - If applicable, the Consent Calendar consists of routine items that may be approved by one motion. Any person can remove an item from the Consent Calendar to be discussed separately.

Agenda Items - Speakers have five minutes to address items that are listed on the agenda.

Americans with Disabilities Act - Notify the City Clerk or Secretary at least 72 hours in advance if special assistance is required to participate in a meeting including the need of auxiliary aids or services.

Audio/Visual Presentations - If making a presentation regarding an agenda item, audio/visual materials must be submitted to the City Clerk or Secretary at least 72 hours in advance.

Roseville City Clerk 311 Vernon Street, Roseville, CA 916-774-5200 TDD 916-774-5220

1. CALL TO ORDER

2. ROLL CALL

3. PLEDGE OF ALLEGIANCE

4. PUBLIC COMMENTS

5. APPROVAL OF MINUTES

5.1. Minutes of Prior Meeting

Staff recommends that the Local Sales Tax Citizens' Oversight Committee

adopt a motion to approve the November 30, 2021 Committee meeting minutes.

6. REQUESTS/PRESENTATIONS

6.1. Year-end Report

Presentation by Dennis Kauffman, Assistant City Manager/Chief Financial Officer, on the City's year-end report, for information.

6.2. Report to Council - Approval

Staff recommends that the Local Sales Tax Citizens' Oversight Committee adopt a motion to designate one or two committee members to prepare the Committee's report to the City Council.

7. ADJOURNMENT

LOCAL SALES TAX CITIZENS' OVERSIGHT COMMITTEE

Title:	Minutes of Prior Meeting
Contact:	Terry Bradley, tbradley@roseville.ca.us, 916-774-5319

Meeting Date: 2/8/2022
Item #: 5.1.

RECOMMENDATION

Staff recommends that the Local Sales Tax Citizens' Oversight Committee adopt a motion to approve the November 30, 2021 Committee meeting minutes.

BACKGROUND

The request is to approve the minutes of the previous meeting. According to the City's Administrative Standards, the minutes may be approved by majority vote even if one or more of the voting members were not present at the meeting to which the minutes relate.

Respectfully Submitted,

Terry Bradley, Recording Secretary

Dennis Kauffman, Assistant City Manager/Chief Financial Officer

ATTACHMENTS:

Description

Minutes 11-30-21 Meeting

MINUTES
November 30, 2021

Local Sales Tax Citizens' Oversight Committee
6:00 p.m.
Council Chambers
311 Vernon Street
Roseville, California

The meeting may be viewed on Comcast channel 14, Consolidated Communications channel 73, and AT&T U-Verse. Local Sales Tax Citizens' Oversight Committee meetings are also video streamed live on the City's website at roseville.ca.us/watch and roseville.ca.us/agenda, and the City's YouTube channel at youtube.com/CityofRosevilleCa.
If you need a disability-related modification or accommodation to participate in this meeting, please contact Voice: 916-774-5200, TDD: 916-774-5220. Requests must be made as early as possible

1. CALL TO ORDER

Chair Kitchell called the meeting to order at 6:00 p.m.

2. ROLL CALL

Present: Duffy, Hill, Kitchell, Krafka, Speight

3. PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was led by Chair Kitchell.

4. PUBLIC COMMENTS

No Public Comment received.

5. APPROVAL OF MINUTES

5.1. Minutes of Prior Meeting

Recommend the Local Sales Tax Citizens' Oversight Committee approve the February 24, 2021 Committee meeting minutes.

Motion by Meghan Krafka, seconded by John Speight, to approve the minutes

of the February 2, 2021 Local Sales Tax Citizen's Oversight Committee. The Motion Passed.

Roll call vote: Ayes: Duffy, Hill, Kitchell, Krafka, Speight

6. REQUESTS/PRESENTATIONS

6.1. The Brown Act and Conflicts of Interest

Presentation by Joe Mandell, Senior Deputy City Attorney, on the Brown Act and Conflicts of Interest, for information.

No public comment received.

For information only; no action required.

6.2. Committee Overview

Presentation by Dennis Kauffman, Assistant City Manager/Chief Financial Officer, on the roles and responsibilities of the Committee, for information.

No public comment received.

For information only; no action required.

6.3. Draft Measure B Scorecard

Presentation by Dennis Kauffman, Assistant City Manager/Chief Financial Officer, on the Draft Measure B Scorecard, for information.

No public comment received.

For information only; no action required.

7. ADJOURNMENT

Motion by Richard Duffy, seconded by John Speight, to adjourn the meeting at 7:04 p.m. The Motion Passed.

Roll call vote: Ayes: Duffy, Hill, Kitchell, Krafka, Speight

LOCAL SALES TAX CITIZENS' OVERSIGHT COMMITTEE

Title:	Year-end Report
Contact:	Dennis Kauffman, dkauffman@roseville.ca.us, 916-774-5313

Meeting Date: 2/8/2022
Item #: 6.1.

RECOMMENDATION

Presentation by Dennis Kauffman, Assistant City Manager/Chief Financial Officer, on the City's year-end report, for information.

BACKGROUND

The presentation of the City's year-end report will include information from the following exhibits:

Measure B Scorecard
2021 City of Roseville ACFR
Fourth Quarter Report FY2020-21
General Ledger Detail
General Fund Reserves Policy
FY2020-21 Annual Budget
FY2020-21 Year-end Report and Budget Adjustment Council Communication
Roseville Citizens' Oversight Committee Memo March 17, 2021 Final

Respectfully Submitted,

Dennis Kauffman, Assistant City Manager/Chief Financial Officer

ATTACHMENTS:
Description
Measure B Scorecard
2021 ACFR

Fourth Quarter Report FY2020-21

General Ledger Detail

General Fund Reserves Policy

FY2020-21 Annual Budget

FY2020-21 Year-end Report and Budget Adjustment Council Communication

Roseville Citizens' Oversight Committee Memo March 17, 2021 FINAL

Measure B Scorecard

Measure B is a half-cent local sales and use general purpose tax passed by voters during the November 6, 2018 election to protect Roseville's essential services.

The primary function of Measure B is to maintain essential services. Prior to the passage of Measure B, the City of Roseville faced significant reductions in services, under-funding of long-term obligations, and growing expenses. Revenue generated by Measure B allows the City of Roseville to provide for the continuity of services by restoring and maintaining priority service levels and building and maintaining an Economic Stabilization Reserve Fund as a safeguard for the future.

Roseville's Measure B scorecard uses a green, yellow, red scoring method to present how Measure B funds have impacted services.

- Green indicates restored or enhanced level of resources.
- Yellow indicates maintained level of resources.
- Red indicates diminished level of resources.

Below is a dashboard snapshot; additional details follow.

Category	Rating
Fiscal Investment Snapshot	
Police	
Fire	
Parks, Recreation and Libraries	
Public Works	
Development Services	
All other General Fund departments, transfers	
Investment in Reserves	
Community Indicator Snapshot[1]	
Livability	
Public Safety	
Parks, Recreation and Library Services	

[1]*Community Indicators are part of the National Community Survey report of results from 2021.*

Measure B revenues continue to allow the City to maintain current service levels, restore services, and strategically invest in high-priority areas while still achieving a balanced budget.

Measure B Priorities

Measure B was passed by voters with the commitment to maintain service levels, invest in high-priority service areas, and build and maintain the City's economic stabilization reserve fund. Measure B sales tax revenue has helped stabilize General Fund services, protect Roseville's quality of life, and increase reserves to weather future economic downturns.

Measure B-related investments in Fiscal Year 2020-21:

- Maintained essential services
  - Cost of doing business increases
  - Specialized police and fire services
  - Fire engine company
  - Recreation and library programs
  - Street maintenance levels
  - Job-creation and business-recruitment initiatives
  - One additional dispatcher
  - Unsheltered camp cleanup
  - Library, parks and events stabilization
  - Maintenance at citywide parks
    - Crabb Park
    - Central Park
    - Pistachio Park
  - Street paving
- Restored services that had been reduced prior to Measure B
  - Library hours
  - 4th of July fireworks
  - Fire training and investigations
  - Goat grazing for thatch management in open space
  - Park maintenance standards
  - Industry training and development
- Services Added
  - Establish new police beat in West Roseville
  - One additional police traffic officer
  - Maintenance for three citywide parks, allowing for construction to occur
- Fiscal Health Investments
  - Build an economic stabilization reserve fund
  - Pay down CalPERS pension obligation
  - Pay down retiree health liability

General Fund Department Data

A primary objective of Measure B is to ensure the continuity of services for residents. This is demonstrated by the level of investment in General Fund operating departments. The City seeks to keep pace with growth while maintaining a high level of service and meeting the needs of the community.

This scorecard uses a green, yellow, red scoring method to present how Measure B funds have impacted services.

- Green indicates restored or enhanced level of resources.
- Yellow indicates maintained level of resources.
- Red indicates diminished level of resources.

	Adopted Expenditures				Adopted Staffing			
Department	FY 2020	FY 2021	Increase		FY 2020	FY 2021	Increase	
Police	$44,518,481	$46,426,362	4%		201	204	1%	
Fire	$34,178,936	$34,649,868	1%		119	119	0%	
Parks, Recreation and Library	$24,677,839	$26,412,290	7%		115	117	2%	
Public Works	$7,204,894	$8,016,401	11%		111	111	0%	
Development Services	$9,371,317	$10,125,452	8%		70	69	-1%	
All other General Fund departments	$40,777,385	$40,664,703	-0%		130	136	4%	
Total	$160,728,852	$166,295,076	3.5%		746	755	1%	

Notable Changes

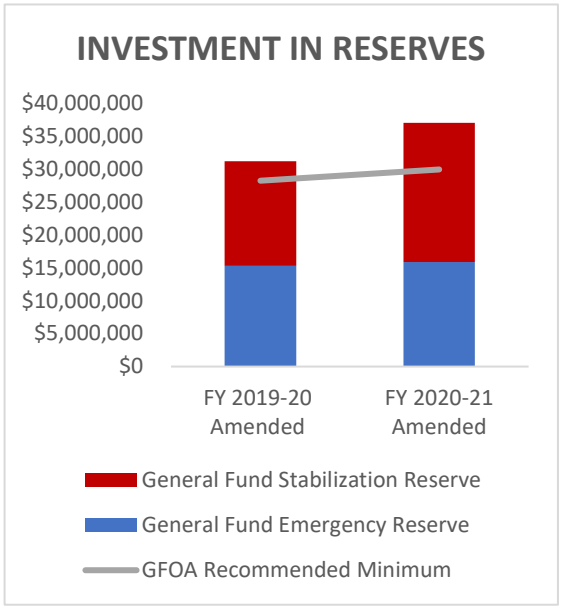
The FY 2020-21 budget was adopted as a primarily status quo budget, given the fiscal uncertainty surrounding the COVID-19 pandemic, and included known cost increases for labor contracts and vendor agreements. The Police Department added two positions in FY 2020-21, a dispatcher and a school resource officer, after also adding one position during FY 2019-20. The increase in expenditures for the Parks, Recreation and Libraries Department is due to higher costs for park and open space maintenance, as well as adding two new positions. The increase in Public Works expenditures is the result of lower reimbursements from other funding sources due to the timing of work on multi-year projects. The increase in Development Services expenditures is partly due to adding two limited-term building inspectors to maintain service levels, while the reduction in regular staffing is due to removing a position that had been added temporarily to allow cross training prior to a retirement.

FY 2020-21 actual expenditures were 96% of the adopted budget, with the Police and Fire departments expending 100% of their budgets, and the Parks, Recreation and Libraries Department expending 90% of their budget due to impacts from the pandemic.

Investment in Reserves

Through June 30, 2021, the City Council had transferred nearly $16 million received from Measure B to the Economic Stabilization Reserve. These funds strengthen the City's financial position and will help provide for the continuation of essential services during a future economic downturn.

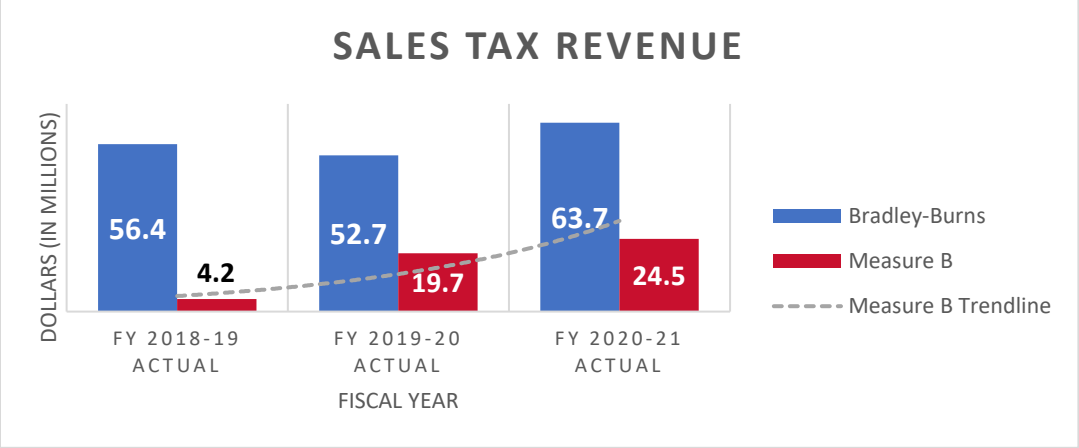
The adopted FY 2020-21 budget assumed a transfer of $2.1 million would be necessary to balance the budget after tax revenues were conservatively estimated based on impacts from the pandemic. Because of strong sales tax results during the fiscal year, no transfer from the reserve was necessary. In addition, $7.27 million was transferred during the year from the General Fund into the Economic Stabilization Reserve from the FY 2019-20 year-end budget surplus.



The Government Finance Officers Association (GFOA) recommends a minimum 17% reserve. The City of Roseville's total reserves (Economic Stabilization + Emergency) is approximately $41 million per the FY 2021-22 adopted budget, which equates to the Council-adopted policy target of 25% of operating expenditures.

Trending: Sales Tax Revenue

Measure B revenue (shown in red) has steadily increased and enables the City of Roseville to maintain and expand service priorities to meet the needs of a growing population.



Measure B Helps Support Roseville's High Marks on National Community Survey

In January and February 2021, residents were asked to complete the National Community Survey to benchmark and track resident satisfaction levels and priorities. The National Community Survey (the

NCS™) is a statistically valid instrument recognized as the nation's premier community survey. It is developed and provided by the National Research Center at Polco. Invitations to take part in the survey were mailed at random to 3,000 Roseville residents, with 476 residents completing the survey (16%). This provides a level of confidence of 95% and a margin of error of plus or minus 5%.

Measure B funding has enabled the City of Roseville to not only sustain, but also increase service levels within the city, which aided in making Roseville residents among the most satisfied in the country.

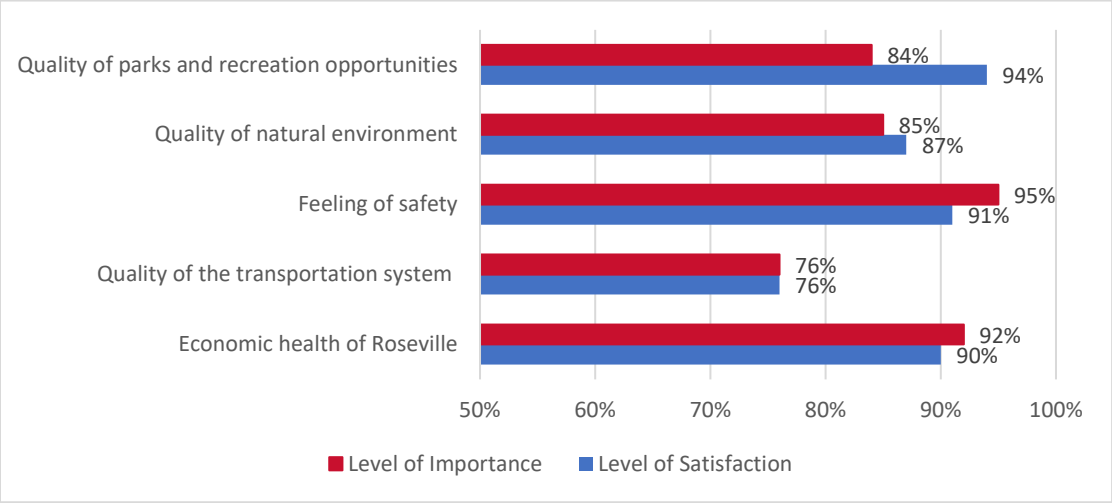
Roseville's Measure B scorecard uses a green, yellow, red scoring method to present how Measure B funds have impacted services. For purposes of rating public perspective via the National Community Survey, the follow standards have been applied.

- Green indicates a score of 75% or above on the National Community Survey.
- Yellow indicates a score between 50% and 74% on the National Community Survey.
- Red indicates a score below 50% on the National Community Survey.

Key Community Indicators Relating to Measure B Priorities

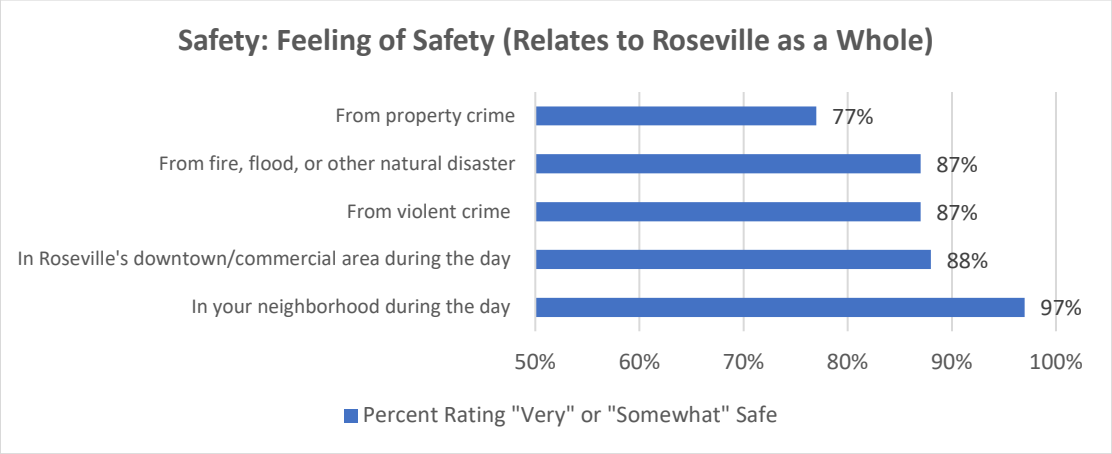
Facets of Livability

The charts below show the proportion of residents who rated key community facets positively for quality and show the level of importance residents place on the facet for the next two years.

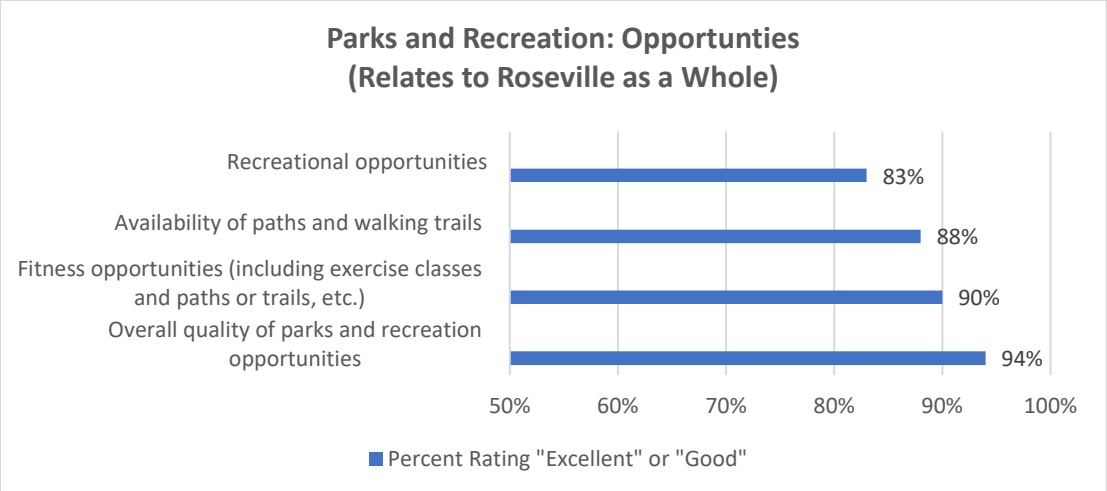


Safety

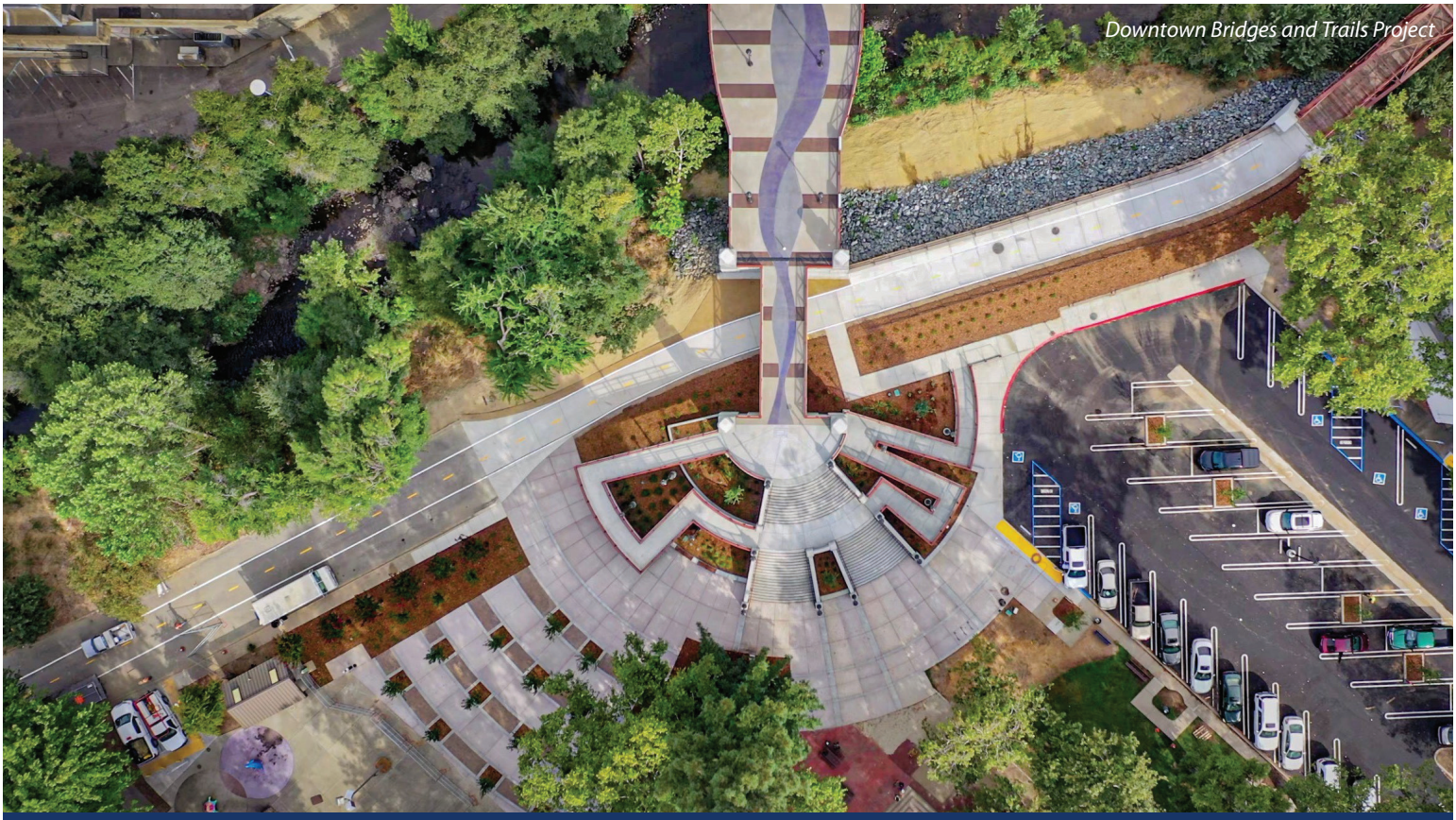
91% of respondents rated the overall feeling of safety in Roseville as "excellent" or "good." Additional ratings regarding safety follow.



Parks, Recreation and Library Services



Additional information and complete survey results can be found here.



Annual Comprehensive Financial Report
Fiscal Year Ended June 30, 2021

CITY OF ROSEVILLE
CALIFORNIA

CITY OF ROSEVILLE, CALIFORNIA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2021

PREPARED BY
FINANCE DEPARTMENT

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CITY OF ROSEVILLE, CALIFORNIA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2021

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December 30, 2021

Honorable Mayor and Members of the City Council:

We are pleased to present the Annual Comprehensive Financial Report (ACFR) of the City of Roseville (City) for the fiscal year ended June 30, 2021. Article VII of the City Charter and federal and state law requires that the City issue an annual report on its financial position and activity, and that the report be audited by an independent firm of certified public accountants. The format and content of this ACFR complies with the principles and standards of accounting and financial reporting adopted by the Governmental Accounting Standards Board (GASB) and contains all information needed for readers to gain a reasonable understanding of the City's financial activities.

Management takes sole responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. The objective of internal controls is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

The City's financial statements have been audited by Lance, Soll & Lunghard, LLP, Certified Public Accountants. The goal of the audit is to obtain reasonable assurance that the financial statements are free of material misstatements and are fairly presented in conformity with generally accepted accounting principles (GAAP). The City's auditors have issued an unmodified opinion on the City's financial statements for the fiscal year ended June 30, 2021. The independent auditors' report is presented as the first component of the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent auditors' report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

THE REPORTING ENTITY AND ITS SERVICES

Roseville is a charter law city in the State of California. The City was incorporated on April 10, 1909 and operates under a Council-Manager form of government. The City Council, the City's political and legislative body, is empowered by the City's charter to formulate citywide policy, including a fiscal program, City services, and appointment of the City Manager and City Attorney. The City is currently transitioning from at large City Council elections to district elections. There are five City Council members who are elected by district (three in 2020 and two in 2022) for staggered four-year terms, and the Mayor and Vice-Mayor will be determined by rotation in sequential order of the five districts after the two-year term of the current at-large Mayor.

Residents of the City may assist the City Council in formulating government policy by serving on a City commission, committee, or board. The following commissions, committees, and boards act in an advisory capacity to the City Council:

- Board of Appeals
- Charter Review Commission
- Design Committee
- Economic Development Advisory Committee
- Grants Advisory Commission
- Library Board
- Local Sales Tax Citizens' Oversight Committee
- Independent Redistricting Commission
- Parks & Recreation Commission
- Personnel Board
- Placer Mosquito & Vector Control District
- Planning Commission
- Public Utilities Commission
- Senior Commission
- Transportation Commission
- Youth Sports Coalition

Roseville is a full-service City providing a full range of municipal utilities and services. These services include: police; fire; parks, recreation and libraries; economic development and housing; planning; building and public facility inspection; engineering; streets; electric; water, wastewater and solid waste utilities; and general administrative services.

The ACFR presents the financial status of the City and its five component units:

- Roseville Finance Authority (Finance Authority)
- Roseville Natural Gas Financing Authority (RNGFA)
- City of Roseville Housing Authority (Housing Authority)
- Successor Agency to the City of Roseville Redevelopment Agency (Successor Agency)
- City of Roseville Other Post-Employment Benefits Trust (OPEB Trust)

Component units are separate legal entities included in this report due to significant operational or financial relationships with the City. The Finance Authority, Housing Authority, RNGFA, and OPEB Trust are separate legal entities from the City, but have the same governing board. The Successor Agency has a governing board determined by State law that does not report to the City Council. RNGFA and the OPEB Trust issue separate component unit financial statements. Separate financial statements are not issued for the Finance Authority, the Housing Authority, or the Successor Agency.

LOCAL ECONOMY

The City of Roseville is the largest city in Placer County with a population of 146,875 as of January 1, 2021, an increase of 3,382 new residents from the previous year. There are nearly 11,000 business within the City that sustained 92,281 jobs this past year. The overall local unemployment rate for the City of Roseville is at 5.5% due to effects of the ongoing pandemic and the median household income is $91,306. The largest industry sector is health care and social assistance at approximately 21.1 percent. Retail businesses are second at approximately 12.1 percent. Rounding out the remaining top business sectors are food service, government, and construction.

The housing market in Roseville is very healthy, with consistent growth year over year. Currently, there are 57,155 housing units and the median home value is $535,967; an increase of 9% over the prior year.

BUDGET INITIATIVES

The Measure B half-cent sales tax increase that went into effect April 1, 2019 mitigated some of the financial impacts of COVID-19 on the City's General Fund during fiscal year 2020-21. The additional revenues stabilized General Fund services and continues to fund high priority areas identified by the community. The City was also able to set aside resources in a General Fund economic stabilization reserve fund which was established to minimize drastic cuts to services during future economic downturns. There was no need to draw from the reserve funds in fiscal year 2020-21 due to better than expected revenues.

LONG-TERM FINANCIAL PLANNING

The City has consistently planned its budgets with a focus on its long-term needs. This is accomplished through financial policies and the establishment of several funds that serve to direct City revenues to long-term financial needs. This ensures that funding is available for needs as they arise. These funds include:

Operating Reserves: The City maintains an emergency reserve in its General Fund of 10 percent of operating expenditures. The City also maintains a stabilization reserve in its General Fund of 15 percent of operating expenditures, bringing the total operating reserve target up to 25 percent of operating expenditures.

Federal Stimulus Reserve: The City established a temporary federal stimulus reserve for the City's allocation of the American Rescue Plan federal stimulus (2021 Coronavirus State and Local Fiscal Recovery Funds) until one-time expenditures or transfers to other City funds are approved over the remaining course of the pandemic. The federal stimulus funding must be spent by December 31, 2024.

Rate Stabilization Funds: The Electric Department maintains a rate stabilization fund targeted at a minimum policy level of 40 percent of operating expenses. This allows the City time to react to major changes to the cost of electricity without having to impose an emergency rate increase. The City also uses this fund as a reserve for the electric utility. Rate stabilization funds are also used in the Environmental Utilities Department funds, Water, Wastewater, and Waste Services, to help ease the impacts of rate increases over a period of years.

Fleet Replacement Fund: The City funds the cost of replacement vehicles over the useful life of the vehicle. This ensures that money is available to keep the City's vehicle fleet operating properly and safely.

Strategic Improvement Fund: The City developed a fund that provides Council with resources that can be used for periodic, strategic investments on behalf of the City. This fund has been used to acquire land and construct improvements, primarily in redevelopment areas. This fund is included in the City's General Fund for financial reporting.

OPEB Trust: In fiscal year 2011, the City established an irrevocable trust to address the City's long-term liability for post-retirement health benefits and transferred $34 million of accumulated resources into the OPEB Trust. The investments in the trust have performed well, achieving a return of 9.11% since inception. In fiscal year 2021, the OPEB plan assets grew to $142.57 million. In fiscal year 2014, the City negotiated with labor groups to cap future liabilities by creating a Tier III benefit for new hires. Tier III employees are required to set aside a portion of their salary into a Retirement Health Savings account. With the City's OPEB funding policy, the OPEB unfunded liability is decreasing with increased contributions and investment returns.

MAJOR ACTIVITIES IN THE CITY

Many of the major activities undertaken in fiscal year 2021 are consistent with the City Council's direction to focus on projects and funding that provide economic stability and enhance the City's long-term financial condition while maintaining high levels of service to the older parts of the community. Major projects included:

- Public Works: The City has completed the following projects: Oak Ridge Drive Bridge Replacement; a new traffic signal at the intersection of Westbrook and Payson/Octave; Pleasant Grove Changeable Message Sign; the first two (of four) phases of curb ramp replacement and one (of four) phases of road repairs for the Sun City Resurfacing Project; and Phase 2 of the Maidu Park Bike Trail Project. The City has also begun or continued design of the following projects: remaining phases of curb ramp replacement and road repairs for the Sun City Resurfacing Project; Roseville Parkway Extension; Washington All America City Roundabout Project; Bridge Preventative Maintenance; Hillcrest Neighborhood Resurfacing; Phase 1 of the Dry Creek Greenway East Trail Project; Pleasant Grove Widening; Roseville Parkway Widening and Pleasant Grove Triple Lefts; and Fire Station No. 8. The City continues construction on the following projects: Washington Boulevard Bikeway and Pedestrian Pathways (Phase 1 of the Washington "Andora" Underpass Widening) and the 2018 Arterial Resurfacing. Design is anticipated to begin soon on the following projects: Vernon and Atlantic Street Roundabout.

- Water Utility: In December 2021, the City completed a water main and appurtenance rehabilitation in the Hillcrest neighborhood, considered part of Roseville's older neighborhoods. This work provided additional system capacity in this older neighborhood and increased overall water delivery reliability.

  The City has made significant progress on the design of six new additional aquifer storage and recovery (ASR) wells. As part of drought mitigation measures, Roseville began construction on two of the ASR wells and they are expected to be completed in late 2022. The remaining wells will be constructed over the next four years.

  Ongoing construction on the West Side Tanks and Pump Station Project will increase both water storage capacity and water system pressure for buildout conditions in west Roseville. The water tanks and pump station are set to go operational by May 2022, with the office facility and mechanics shop anticipated to be complete in 2023.

  The City continues to work on a joint water project with the Placer County Water Agency (PCWA) to increase the capacity of water intakes and to build higher capacity conveyance within the PCWA service area that will ultimately allow access to existing contract water supplies upstream of Folsom Reservoir for greater water delivery reliability. This joint agency project is anticipated to be complete by 2026.

- Wastewater Utility: The City continued construction of the Pleasant Grove Wastewater Treatment Plant Expansion Project and the Pleasant Grove Energy Recovery Project. These projects will increase the treatment capacity by 2.5 million gallons per day to accommodate growth within the South Placer Wastewater Authority service area through 2035, and will utilize gas from the Pleasant Grove Wastewater Treatment Plant to create compressed natural gas to fuel the City's Waste Services fleet.

- Electric Utility: The City continued ongoing expansion of its electric distribution system to serve new customers and rehabilitation of existing electric assets to maintain reliable service.

- Parks, Recreation & Libraries: The City completed construction of three (3) City-wide parks: Central Park, Harry Crabb Park and Pistachio Regional Park and two (2) neighborhood or pocket parks: Jim Gray Park and John L Sullivan Park. Construction started on North Hayden Park, Four Corners Park and the F-94 park site. Design continues for Denio Family Park, Gibson Park (Phase 1) and the WB-50, F-51, JM-50, and W-50D park sites. New design work began for the regional soccer complex and for the CO-62 and CO-64/HP park sites. Rehabs completed or underway include Wanish Play Structure Replacement and shade replacements at Cambria Park and Hughes Park.

The City issued a total of 7,277 building permits in fiscal year 2021. Single-family residential permit issuance increased dramatically to 1,807 compared to 976 last fiscal year. No multifamily residential permits were issued, a decrease from 16 in fiscal year 2020. The number of new construction commercial permits increased, rising from 22 to 30 compared to the prior year. However, the total commercial square footage issued in fiscal year 2021 was 602,963 square feet, compared to 896,533 square feet in the prior fiscal year. Significant commercial permits included Recess Self Storage Facility (115,301 square feet), Raley's (39,470 square feet), and several retail shell buildings of varying sizes and locations (totaling 71,494 square feet).

The City has continued to grow toward the west, within the City's adopted specific plan areas. Most of this growth has occurred within the City's West Roseville and Sierra Vista Specific Plan areas, with the West Roseville Specific Plan area nearing buildout. Significant development has also occurred within the City's Campus Oaks Master Plan area, beginning with the construction of the commercial retail complex, the completion of the multi-family housing and issuance of 261 single-family residential permits. The extension of Blue Oaks Boulevard to Westbrook Boulevard was completed, which has facilitated development within the Creekview Specific Plan, including the issuance of 172 single-family permits in that area. The extension of infrastructure through the Creekview Specific Plan area is underway, allowing for construction to begin within the Amoruso Ranch Specific Plan.

AWARDS AND ACKNOWLEDGMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City for its ACFR for the fiscal year ended June 30, 2020. The organization of the City's ACFR follows the guidelines set forth by GFOA. This marks the seventeenth consecutive year the City has been recognized with this award.

In order to be awarded a Certificate of Achievement, the City must publish an easily readable and efficiently organized ACFR. The report must satisfy both generally accepted accounting principles and applicable legal requirements. We believe this ACFR also meets the requirements of the program and we will be submitting it to GFOA to determine its eligibility for the certificate.

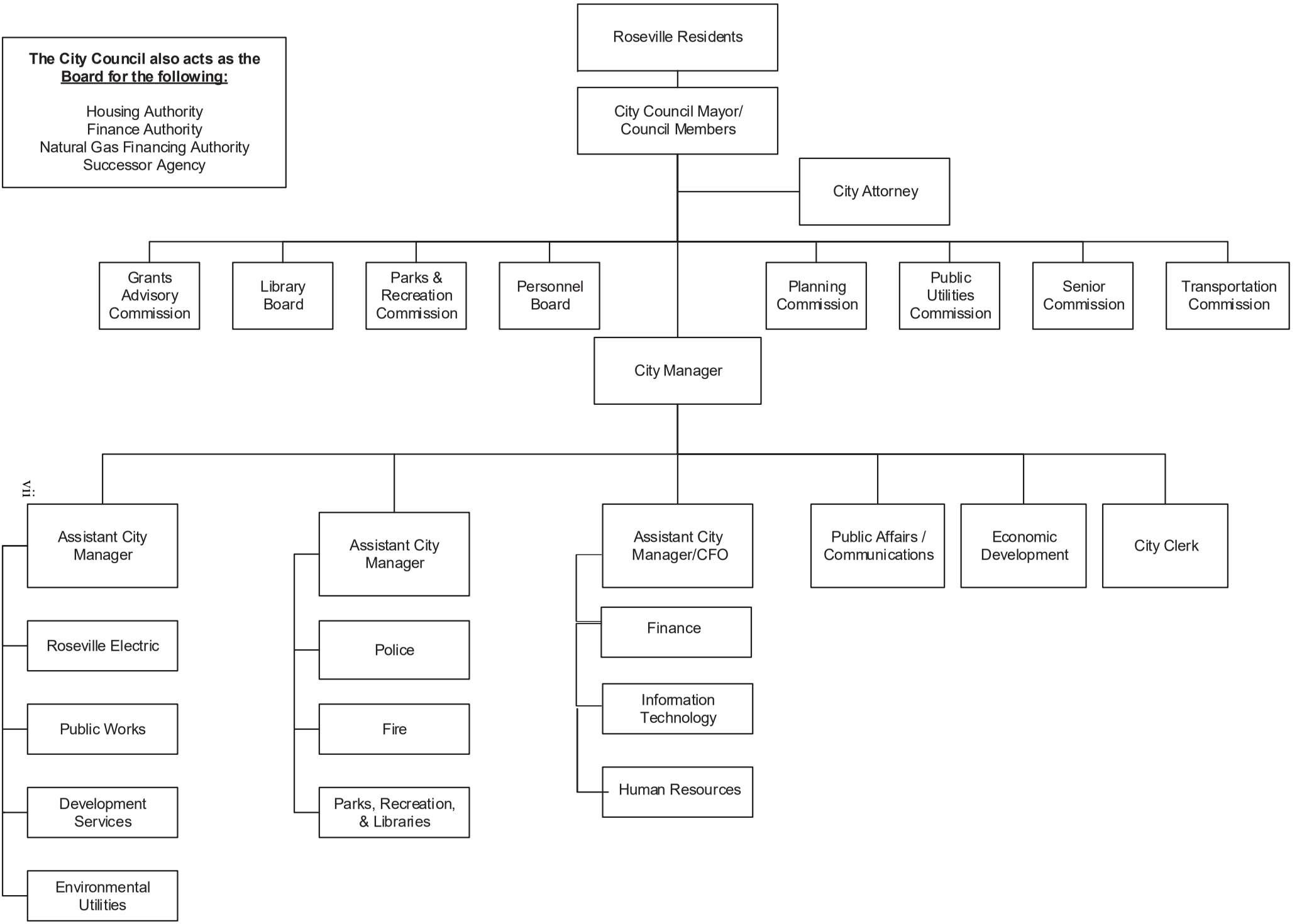
The City of Roseville also received the Government Finance Officers Association's (GFOA) Distinguished Budget Award and the California Society of Municipal Finance Officer's (CSMFO) Operating Budget Excellence Award for the budget for the fiscal year 2020-21.

The Finance Department, in particular the Accounting Division, takes great pride in the preparation of the ACFR. The professionalism, commitment and effort of each employee of the Accounting Division have made this report possible. We also want to thank the other employees of the Finance Department as well as those in other City departments who contributed to the preparation of this report. Finally, we thank the Mayor and City Council for their support, interest, and integrity in directing the financial affairs of the City in a responsible, professional, and progressive manner.

Respectfully submitted,

Dennis Kauffman, CPA
Assistant City Manager/Chief Financial Officer

Nick Rosas, CPA
Accounting Manager



City Wide Organization (1,206.48 FTE)

CITY OF ROSEVILLE

ELECTED OFFICIALS

2021

Mayor	Krista Bernasconi
Vice Mayor	Bruce Houdesheldt
Council Member	Tracy Mendonsa
Council Member	Scott Alvord
Council Member	Pauline Roccucci

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Roseville
California

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2020

Christopher P. Morrill

Executive Director/CEO

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INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor and Members of the City Council
City of Roseville, California

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Roseville, California, (the City) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Roseville, California, as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the date of the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with the GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Reporting Responsibilities

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison schedules for the general fund, the modified approach for the City's infrastructure assets, the schedules of changes in net pension liability and related ratios, the schedules of contributions - pensions, the schedule of changes in net OPEB liability and related ratios, and the schedule of contributions – OPEB, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

To the Honorable Mayor and Members of the City Council
City of Roseville, California

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules are fairly stated, in all material respects in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section and statistical section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 30, 2021 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Lance, Soll & Lunghard, LLP

Sacramento, California
December 30, 2021

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The following discussion provides readers of the City of Roseville's (City) financial statements a narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2021. This document should be read in conjunction with the accompanying Letter of Transmittal and Basic Financial Statements.

FISCAL YEAR 2021 FINANCIAL HIGHLIGHTS

Financial highlights of the City's fiscal year 2021 include the following:

- The City's General Fund revenue and other financing sources (uses) exceeded expenditures by $37.3 million in fiscal year 2021. This was primarily attributable to Bradley Burns and local Measure B sales tax revenue, and property tax revenue, exceeding budgeted amounts which were conservatively estimated due to the uncertainty surrounding the COVID-19 pandemic, as well as expenditure savings from hiring and other spending controls.

- The City's voter-approved Measure B local sales tax generated General Fund revenue totaling $24.5 million in the City's second full fiscal year of the new revenue source. The additional revenue allowed the City to maintain essential services and build upon its General Fund Stabilization Reserve to address future economic downturns.

- The City's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources, as of June 30, 2021, by $3.1 billion, an increase of $344 million or 12.4 percent over the prior year, primarily related to infrastructure investments associated with new development in the City.

OVERVIEW OF THE CITY'S ANNUAL COMPREHENSIVE FINANCIAL STATEMENT

The City's Annual Comprehensive Financial Report (ACFR) is divided into four sections:

- Introductory section, including the letter of transmittal, list of City elected officials, and the City's organization chart.

- Financial section, including the independent auditors' report, management's discussion and analysis, the basic financial statements, and the footnotes to the basic financial statements.

- Supplemental Information section, including the required supplementary information and supplemental information.

- Statistical section, comprised of unaudited data organized to present financial trends, revenue capacity, debt capacity and demographic and economic information.

The government-wide financial statements provide both long-term and short-term information about the City's overall financial status. The fund financial statements focus on individual parts of the City government, reporting the City's operations in more detail than the government-wide statements.

The notes to the basic financial statements provide additional information essential to understanding the data contained in the government-wide and fund financial statements. The statements and notes are followed by the required supplementary information: Schedule of Changes in Net Pension Liability and Related Ratios, Schedule of Contributions for the City's pension plans, Schedule of Changes in Net OPEB Liability and Related Ratios, Schedule of Contributions for the City's OPEB plan, and the Budgetary Comparison Schedule for the General Fund. In addition to these required elements, we have included combining statements and schedules that provide details about the City's non-major governmental funds, non-major enterprise funds, internal service funds, private purpose trust funds, and custodial funds, each of which is presented in a column in the basic financial statements.

Government-wide Financial Statements

The government-wide statements report information about the City using accounting methods like those used by private-sector companies. The statement of net position includes all the City's assets and liabilities, as well as any deferred outflows or inflows of resources. The statement of activities includes all current year revenues and expenses regardless of when cash is received or paid. These government-wide statements report the City's net position and how the City's net position has changed during the fiscal year.

The government-wide financial statements of the City present information about the following:

- *Governmental Activities:* Most of the City's basic services are considered to be governmental activities. These services are supported by general City revenues such as taxes, and by specific program revenues such as user fees and charges.

- *Business-type Activities:* Certain services provided by the City are funded by customer fees. Among these are the City's utility services, local transportation, and school-age child care.

Fund Financial Statements

A fund is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund financial statements provide more detailed information about the City's largest funds, not the City as a whole.

The City has three types of fund financial statements:

- Governmental fund statements provide information about how the general government services such as police, fire and public works were financed in the short-term as well as what remains for future spending. Most of the City's basic services are included in governmental funds, which focus on (1) short-term inflows and outflows of spendable resources, and (2) the remaining year-end balances available for spending. Because this information does not encompass the additional long-term focus of the government-wide statements, reconciliations that explain the relationship (or differences) between governmental funds and governmental activities follow the governmental fund statements.

- Proprietary fund statements provide information about the services for which customer fees are intended to finance the costs of operations are generally reported in proprietary funds. Proprietary fund statements, like the government-wide statements, provide short-term and long-term financial information about the activities the City operates like businesses, such as utility services.

- Fiduciary fund statements provide information about the financial relationships in which the City acts solely as a trustee or agent for the benefit of others, to whom the resources belong. The City is the trustee or fiduciary for assets, reported in a private-purpose trust fund, which because of trust agreements, can be used only for the trust beneficiaries. The City elected to serve as the successor agency for its former redevelopment agency which was dissolved by state law. The successor agency activity is accounted for in a private-purpose trust fund. The City is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All the City's fiduciary activities are reported in a separate statement of fiduciary net position and a statement of changes in fiduciary net position. We exclude these activities from the City's government-wide financial statements because the City cannot use these resources to finance its operations.

FINANCIAL ANALYSIS OF THE GOVERNMENT-WIDE STATEMENTS

This analysis focuses on the City's net position and changes of its governmental and business-type activities for the fiscal year ending June 30, 2021.

Table 1
Statement of Net Position - Primary Government
As of June 30, 2021 and 2020
(in millions)

	Governmental Activities		Business-type Activities		Government-wide Activities	
	2021	**2020**	**2021**	**2020**	**2021**	**2020**
Assets						
Cash and investments	$ 378.6	$ 299.7	$ 451.6	$ 425.8	$ 830.2	$ 725.5
Other assets	113.4	103.2	269.4	374.6	382.8	477.8
Capital assets	1,075.9	1,013.9	1,816.2	1,645.4	2,892.1	2,659.3
Total Assets	**1,567.9**	**1,416.8**	**2,537.2**	**2,445.8**	**4,105.1**	**3,862.6**
Deferred Outflows of Resources	**53.5**	**62.1**	**45.8**	**63.6**	**99.3**	**125.7**
Liabilities						
Long-term debt outstanding	23.5	25.1	296.2	416.7	319.7	441.8
Other liabilities	363.4	352.9	258.9	234.5	622.3	587.4
Total Liabilities	**386.9**	**378.0**	**555.1**	**651.2**	**942.0**	**1,029.2**
Deferred Inflows of Resources	**35.0**	**52.8**	**98.2**	**121.0**	**133.2**	**173.8**
Net Position						
Net investment in capital assets	1,052.4	1,013.8	1,630.3	1,350.0	2,682.7	2,363.8
Restricted	248.9	166.3	47.5	53.7	296.4	220.0
Unrestricted	(101.8)	(132.0)	251.9	333.5	150.1	201.5
Total Net Position	**$ 1,199.5**	**$ 1,048.1**	**$ 1,929.7**	**$ 1,737.2**	**$ 3,129.2**	**$ 2,785.3**

The largest portion of the City's net position is recorded in the net investment in capital assets category of $2,682.7 million. This category reports capital assets less any related outstanding debt that was used to acquire those assets. The City uses these capital assets to provide services to its residents and businesses.

The restricted portion of the City's net position of $296.4 million represents resources that are restricted for use by external sources. The remaining net position of $150.1 million is unrestricted and can be used to meet the ongoing obligations of the City.

Governmental Activities

Government Activities – Net Position

This analysis focuses on the net position and changes in net position of the City's governmental activities, presented in the Government-wide Statement of Net Position and Statement of Activities.

Table 2
Statement of Net Position - Governmental Activities
As of June 30, 2021 and 2020
(in millions)

	2021	2020	Increase/ Decrease
Assets			
Cash and investments	$ 378.6	$ 299.7	$ 78.9
Other assets	113.4	103.2	10.2
Capital assets	1,075.9	1,013.9	62.0
Total Assets	**1,567.9**	**1,416.8**	**151.1**
Deferred Outflows of Resources	**53.5**	**62.1**	**(8.6)**
Liabilities			
Long-term debt outstanding	23.5	25.1	(1.6)
Other liabilities	363.4	352.9	10.5
Total Liabilities	**386.9**	**378.0**	**8.9**
Deferred Inflows of Resources	**35.0**	**52.8**	**(17.8)**
Net Position			
Net investment in capital assets	1,052.4	1,013.8	38.6
Restricted	248.9	166.3	82.6
Unrestricted	(101.8)	(132.0)	30.2
Total Net Position	**$ 1,199.5**	**$ 1,048.1**	**$ 151.4**

The City's governmental activities net position increased by $151.4 million to $1,199.5 million as of June 30, 2021, primarily due to an increase in construction in progress related to the construction of city parks and infrastructure improvements.

Table 3
Changes in Net Position - Governmental Activities
For the Years Ended June 30, 2021 and 2020
(in millions)

	2021	2020	Increase/ Decrease
Revenues			
Program Revenues			
Charges for services	$ 60.9	$ 30.5	$ 30.4
Operating contributions and grants	28.4	18.7	9.7
Capital contributions and grants	85.8	69.3	16.5
Total Program Revenues	**175.1**	**118.5**	**57.0**
General Revenues			
Taxes	163.8	143.7	20.1
Franchise Fees	2.4	2.0	0.4
Use of money and property	2.7	5.7	(3.0)
Miscellaneous	0.4	1.0	(0.6)
Total General Revenues	**169.3**	**152.4**	**16.9**
Total Revenues	**344.4**	**270.9**	**73.5**
Expenses			
General government	23.1	20.1	3.0
Development and operations	32.8	50.9	(18.1)
Public works	3.8	17.4	(13.6)
Police	50.2	47.3	2.9
Fire	36.1	36.9	(0.8)
Library	6.0	4.8	1.2
Parks and recreation	35.0	31.8	3.2
Annexation payments	7.5	7.1	0.4
Housing assistance payments	5.7	7.4	(1.7)
Interest on long-term debt	1.5	1.5	-
Total Expenses	**201.7**	**225.2**	**(23.5)**
Changes in Net Position before Transfers	**142.7**	**45.7**	**97.0**
Transfers	8.7	10.2	(1.5)
Changes in Net Position after Transfers	**151.4**	**55.9**	**95.5**
Net Position-Beginning	**1,048.1**	**992.1**	**56.0**
Net Position-Ending	**$ 1,199.5**	**$ 1,048.1**	**$ 151.4**

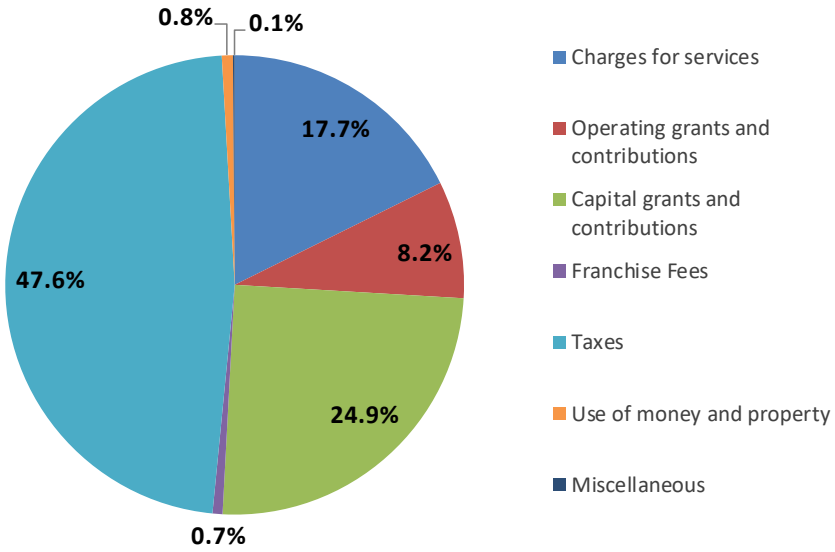
Program revenues are comprised of charges for services of $60.9 million that include permit revenues, fees, and charges used to fund expenses incurred in providing services; $28.4 million of operating grants and contributions which include housing, and police grants; and capital grants and contributions of $85.8 million that consist mainly of street project grants and developer impact fees restricted for capital outlay.

General revenues were mainly comprised of property and sales taxes totaling $158.6 million. General revenues are not allocable to programs and are used to pay the net cost of governmental programs.

Total expenses for governmental activities decreased by $23.5 million compared to the prior year, primarily related to a decrease in non-capital project costs for development services and public works.

Governmental Activities – Revenues by Source

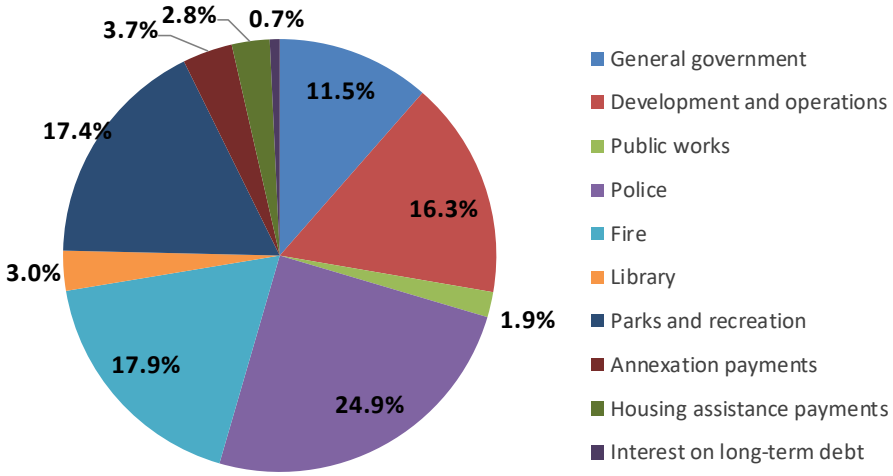
The chart below describes the revenues by source for Governmental Activities.



As the revenues chart reflects, 50.8% ($175.1 million) of the City's fiscal year 2021 governmental activities revenue came from program revenues and 49.2% ($169.3 million) came from general revenues such as taxes, interest, and miscellaneous revenues.

Governmental Activities – Functional Expenses

The functional expenses chart below includes only current year expenses for governmental activities.



Capital outlay is excluded from functional expenses as those expenses are added to the City's capital assets. As the chart reflects, police was 24.9% ($50.2 million) of total governmental activities expenses; fire was 17.9% ($36.1 million); parks and recreation was 17.4% ($35 million); development and operations was 16.3% ($32.8 million); public works was 2.8% ($3.8 million); general government was 11.5% ($23.1 million); and the remainder was for other governmental programs and functions, as shown above.

Business-type Activities

The Statement of Net Position and Statement of Activities present a summary of the City's business-type activities that are composed of the City's enterprise funds.

Table 4
Statement of Net Position - Business-type Activities
As of June 30, 2021 and 2020
(in millions)

	2021	2020	Increase/ Decrease
Assets			
Cash and investments	$ 451.6	$ 425.8	$ 25.8
Other assets	269.4	374.6	(105.2)
Capital assets	1,816.2	1,645.4	170.8
Total Assets	**2,537.2**	**2,445.8**	**91.4**
Deferred Outflows of Resources	**45.8**	**63.6**	**(17.8)**
Liabilities			
Long-term debt outstanding	296.2	416.7	(120.5)
Other liabilities	258.9	234.5	24.4
Total Liabilities	**555.1**	**651.2**	**(96.1)**
Deferred Inflows of Resources	**98.2**	**121.0**	**(22.8)**
Net Position			
Net investment in capital assets	1,630.3	1,350.0	280.3
Restricted	47.5	53.7	(6.2)
Unrestricted	251.9	333.5	(81.6)
Total Net Position	**$ 1,929.7**	**$ 1,737.2**	**$ 192.5**

The net position of business-type activities amounted to $1,929.7 million in fiscal year 2021, an increase of $192.5 million from fiscal year 2020.

Table 5
Changes in Net Position - Business-type Activities
For the Years Ended June 30, 2021 and 2020
(in millions)

	2021	2020	Increase/ Decrease
Revenues			
Program Revenues			
Charges for services	$ 293.0	$ 289.2	$ 3.8
Operating grants and contributions	14.0	11.4	2.6
Capital grants and contributions	215.6	97.3	118.3
Total Program Revenues	**522.6**	**397.9**	**124.7**
General Revenues			
Use of property and money	8.3	19.7	(11.4)
Miscellaneous	2.8	-	2.8
Gain (loss) on sale of capital asset	(0.6)	-	(0.6)
Total General Revenues	10.5	19.7	(9.2)
Total Revenues	**533.1**	**417.6**	**115.5**
Expenses			
Electric	154.8	139.6	15.2
Water	39.9	37.5	2.4
Wastewater	74.3	45.8	28.5
Solid waste	25.1	26.5	(1.4)
Natural gas	22.6	23.2	(0.6)
Local transportation	9.5	10.8	(1.3)
School-age child care	6.0	9.7	(3.7)
Total Expenses	**332.2**	**293.1**	**39.1**
Change in Net Position before Transfers	**200.9**	**124.5**	**76.4**
Transfers	(8.7)	(10.2)	1.5
Changes in Net Position after Transfers	**192.2**	**114.3**	**77.9**
Net Position-Beginning, as Restated	**1,737.5**	**1,622.9**	**114.6**
Net Position-Ending	**$ 1,929.7**	**$ 1,737.2**	**$ 192.5**

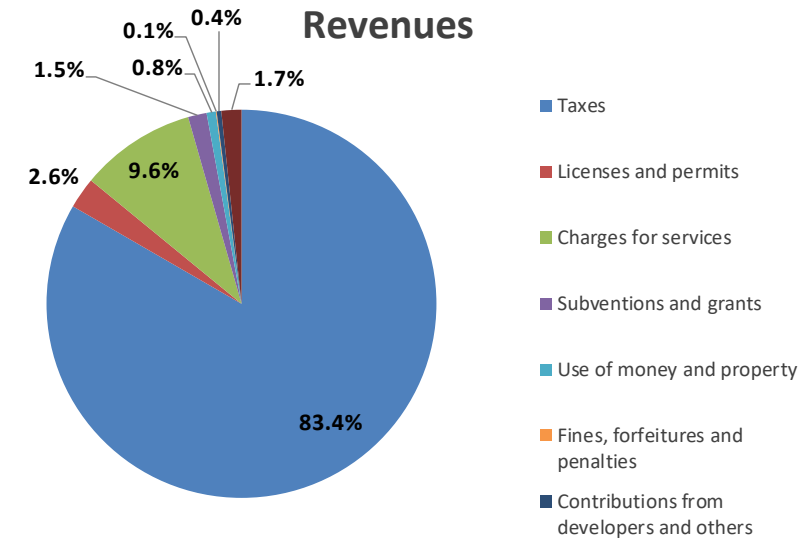
Business-type program revenues and general revenues totaled $533.1 million while business-type expenses and transfers out were $340.9 million in 2021. Major enterprise fund activity is discussed in the Proprietary Funds section below.

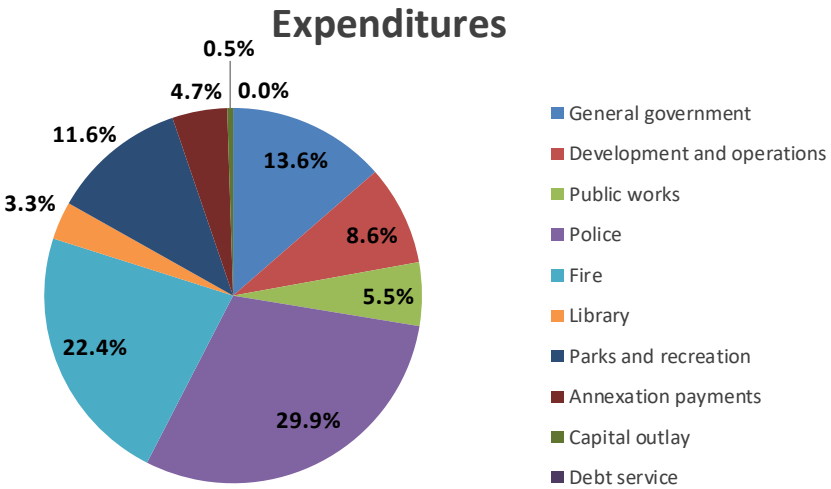
FINANCIAL ANALYSIS OF THE FUND STATEMENTS

Governmental Funds

The City's governmental funds provide information on near-term inflows, outflows, and balances of spendable resources.

General Fund





General Fund revenues increased by $22.3 million from the prior year, primarily due to increases in taxes of $19.3 million. Total actual revenues were higher than the final budget by $23.0 million, with the following major breakdown:

- Taxes were more than budget by $22.4 million, primarily due to:
    - Bradley Burns and local Measure B revenue sales tax revenue were $13.7 million and $6 million above the budgeted amounts, respectively, which were conservatively established during the onset of the pandemic.

  - Property tax revenue was $3.3 million higher than budget due to continued growth in the City exceeding projections and increasing property tax values.

- Licenses and permits revenue outperformed the budget by $1.6 million, primarily due to development in the West Roseville and Sierra Vista Specific Plan areas exceeding expectations.

General Fund expenditures increased by $1.3 million from the prior year, primarily caused by increases in police, general government, and most other departments, offset by reduced capital outlay expenditures. All General Fund departments ended the year within their appropriated expenditure budgets.

As of June 30, 2021, the General Fund's fund balance totaled $118.6 million, including $17.1 million nonspendable fund balance, primarily for notes receivable; $31.9 committed for emergency and economic stabilization reserves; and the balance of $69.6 million represents assigned and unassigned fund balance. General Fund expenditures increased by $1.3 million from the prior year, primarily caused by increases in police, general government, and most other departments, offset by reduced capital outlay expenditures. All General Fund departments ended the year within their appropriated expenditure budgets.

Community Facilities District Capital Projects Fund

Fund balance in the Community Facilities District Capital Projects Fund increased by $8.7 million, from $11.6 million to $20.3 million, resulting from land-secured bond issues to acquire or construct infrastructure in the City's new growth areas.

Non-Major Governmental Funds

These rest of the City's governmental funds are presented in the basic financial statements as non-major governmental funds as required by generally accepted accounting principles. They are individually presented as supplemental information.

Proprietary Funds

Electric Fund

Net position of the Electric Fund increased $35.4 million in fiscal year 2021 primarily due to an increase in capital assets of $22 million funded by developers for infrastructure in new growth areas and by ratepayers for infrastructure improvements. The fund also experienced a increase in cash and investments of $9.8 million and a decrease in long-term debt of $7.7 million. As of June 30, 2021, the fund's net position was $474.1 million, of which $331.4 million was invested in capital assets; $16.1 million was restricted for debt service; $13.6 million was restricted for the sustainable energy program; and $113 million was unrestricted as to use.

Water Fund

Net position of the Water Fund increased $68.2 million in fiscal year 2021 primarily due to an increase in cash and investments of $10.4 million and capital assets of $63.8 million. As of June 30, 2021, the fund's net position was $667.5 million, of which $551.3 million was invested in capital assets; $4.1 million was restricted for debt service; $8.2 million was restricted for capital projects; and $103.8 million was unrestricted as to use.

Wastewater Fund

Net position of the Wastewater Fund increased $82.4 million in fiscal year 2021, primarily due to an increase in capital assets of $79.9 million, and an increase in cash and investments of $10.9 million. As of June 30, 2021, the fund's net position was $743.3 million of which $704.2 million was invested in capital assets; $5.5 million was restricted for debt service; and $33.5 million was unrestricted as to use.

Solid Waste Fund

Net Position of the Solid Waste Fund increased by $4.2 million in fiscal year 2021, primarily due an increase in charges for services of $1.8 million. As of June 30, 2021, the fund's net position was $19 million, of which $3.6 million was invested in capital assets and $15.4 million was unrestricted as to use.

Roseville Natural Gas Financing Authority

This fund was created as the financing mechanism to purchase prepaid natural gas for the Roseville Energy Park, an electric power plant, through the issuance of revenue bonds. Bonds payable totaling $101.7 million remains due, while the balance of prepaid natural gas at June 30, 2021 was $102.9 million. Net position of the Roseville Natural Gas Financing Authority Fund in fiscal year 2021 was $3.6 million which is unrestricted as to use.

Non-Major Enterprise Funds

The remaining enterprise funds are presented in the basic financial statements as non-major enterprise funds as required by generally accepted accounting principles. They are individually presented as supplemental information.

CAPITAL ASSETS

As of June 30, 2021, the City had invested $2.9 billion in a broad range of capital assets, including land, buildings, vehicles, parks and park improvements, roads, bridges, and water, wastewater, and storm drainage transmission and distribution systems, as well as the electric generation and distribution system. Current year capital asset additions of $319.6 million were offset by current year depreciation expense of $72.2 million and retirements of $4.5 million, for a net increase in capital assets of $242.9 million. The table below presents a summary of the City's capital assets for governmental and business-type activities:

Table 6
Capital Assets
As of June 30, 2021 and 2020
(in millions)

	2021	2020	Increase/ Decrease
Governmental Activities			
Land	$ 126.7	$ 133.8	$ (7.1)
Streets (modified approach)	383.9	359.0	24.9
Construction in progress	67.0	66.6	0.4
Buildings	185.0	185.2	(0.2)
Improvements	48.4	44.4	4.0
Equipment	90.6	80.5	10.1
Parks	107.5	89.9	17.6
Landscaping	60.8	56.4	4.4
Bike paths	10.1	10.0	0.1
Bridges	85.5	75.0	10.5
Culverts	21.0	21.0	0.0
Curb, gutter, sidewalk, and median curbs	187.3	181.4	5.9
Drain inlets	22.1	21.9	0.2
Soundwall	43.5	42.2	1.3
Storm drains	126.6	111.9	14.7
Traffic Signals	1.8	1.4	0.4
Less: accumulated depreciation	(491.9)	(466.8)	(25.1)
Governmental Activity Capital Assets, Net	**$ 1,075.9**	**$ 1,013.8**	**$ 62.1**

	2021	2021	Increase/ Decrease
Business-Type Activities			
Land	$ 17.7	$ 17.7	$ -
Streets (Modified)	2.3	2.3	0.0
Construction in progress	119.4	48.2	71.2
Buildings	33.6	33.2	0.4
Improvements	43.3	43.3	0.0
Vehicles and equipment	52.1	49.1	3.0
Landscaping	1.7	1.7	0.0
Bike paths	6.5	6.5	0.0
Bridges	12.0	12.0	0.0
Culverts	0.3	0.3	0.0
Curb, gutter, sidewalk, and median curbs	1.2	0.8	0.4
Drain Inlets	0.1	0.1	0.0
Storm Drains	0.2	0.2	0.0
Traffic signals	74.2	72.6	1.6
Plant and substations	391.3	379.0	12.3
Distribution	1,635.6	1,515.0	120.6
Generation	212.8	204.4	8.4
Less: accumulated depreciation	(788.1)	(741.0)	(47.1)
Business-Type Activity Capital Assets, Net	**$ 1,816.2**	**$ 1,645.4**	**$ 170.8**

Detail on capital assets, current year additions, construction in progress and depreciable lives can be found in Note 8 to the financial statements.

The City depreciates all its capital assets over their estimated useful lives, except for streets which are reported using the modified approach. The purpose of depreciation is to spread the cost of a capital asset over the years of its useful life so that an allocable portion of the cost of the asset is borne by all users. The modified approach requires the City to employ an asset management system that maintains a current inventory of these assets, estimates annual costs to maintain them, and assesses the condition of the assets in a replicable way.

The City uses a computerized pavement management system to track the condition levels of each of the street sections. The City's policy based on current funding is to maintain arterial and collector roadways at an average Pavement Quality Index (PQI) of 72 and residential roadways at an average PQI of 65. This policy allows for minor cracking and revealing of the pavement along with minor roughness that could be noticeable to drivers traveling at posted speed.

At June 30, 2021, the City's streets averaged 69 PQI for arterial and collector roadways and 66 PQI for residential roadways. The City expended $6 million on preservation of its streets in fiscal year 2021, compared to the budgeted amount of $20.7 million.

DEBT ADMINISTRATION

The City made all scheduled repayments of existing debt. The 2013 Electric system revenue refunding bonds were partially refunded and the 2014 electric system revenue refunding bonds were refunded by the 2020 electric system revenue refunding bonds. Additionally, the City changed its method for reporting its proportionate share of South Placer Wastewater Authority debt. This was previously reported as a liability of the wastewater fund, and is now included in the fund's calculation of its investment in SPWA reserves. Each of the City's debt issues is discussed in detail in Note 9 to the financial statements. As of June 30, 2021 the City's debt portfolio comprised:

Table 7
Outstanding Debt
As of June 30, 2021 and 2020
(in millions)

	2021	2020	Increase/ Decrease
Governmental Activity Debt			
Lease			
2013 Public Facilities Refunding, 2.15%, due 8/1/25	$ 6.1	$ 7.5	$ (1.4)
Loans			
Successor Agency	3.5	3.5	-
Certificates of Participation			
2015 316 Vernon Street Project, 2.00%-5.00%, due 2/1/34	13.2	13.4	(0.2)
Add: deferred debt premium	0.7	0.7	-
Total Governmental Activity Debt	**$ 23.5**	**$ 25.1**	**$ (1.6)**
Business-type Activity Debt			
Loans			
State Revolving Fund Loans, 1.30%, due 6/10/52	$4.3	-	$ 4.3
Total loans	**4.3**	-	**4.3**
Direct Placement Certificates of Participation			
2012 Electric System Revenue Refunding, variable rate, due 2/1/35	$ 54.0	$ 54.0	$ -
Total direct placement debt	**54.0**	**54.0**	**-**
Certificates of Participation			
2015 Water Utility Revenue Refunding, 2.00%-5.00%, due 12/1/29	27.6	30.3	(2.7)
Add deferred bond premium	4.2	4.6	(0.4)
Total certificates of participation	**31.8**	**34.9**	**(3.1)**
Revenue Bonds			
2007 Gas Revenue Bonds			
4.00%-5.00%, due 2/15/28	97.3	108.7	(11.4)
Add: deferred bond premium	4.4	5.1	(0.7)
2013 Electric System Revenue Refunding			
2.00%-5.00%, due 2/1/29	6.3	25.3	(19.0)
Add: deferred bond premium	1.0	3.3	(2.3)
2011 Refunding Wastewater Revenue Bonds, Series C			
1.00%-5.25%, due 11/1/25	-	3.4	(3.4)
Add: deferred bond premium	-	0.1	(0.1)
2014 Refunding Electric System Revenue Bonds			
5.00%, due 2/1/34	-	16.5	
Add: deferred bond premium	-	1.5	(1.5)
2017A Electric System Revenue Refunding			
3.0%-5.00%, due 2/1/37	56.2	56.2	
Add: deferred bond premium	3.8	4.1	(0.3)
2017B Taxable Electric System Revenue Refunding			
1.03%-2.41%, due 2/1/22	2.5	5.2	(2.7)
2017 Wastewater Revenue Bonds			
5.00%, due 11/1/37	-	48.3	(48.3)
Add: deferred bond premium	-	9.4	(9.4)
2020 Wastewater Revenue Refunding Bonds			
5.00%, due 11/1/35	-	30.3	(30.3)
Add: deferred bond premium	-	10.4	(10.4)
2020 Refunding Electric System Revenue Bonds			
0.39%-2.08%, due 2/1/34	34.5	-	34.5
Total Revenue Bonds	**206.0**	**327.8**	**(121.8)**
Total Business-type Activity Debt	**$ 296.1**	**$ 416.7**	**$ (120.6)**

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

Economic Factors

Development activity remains strong in most sectors in the City, despite the impacts from the COVID-19 pandemic. In fiscal year 2021, Roseville issued 1,807 single-family residential building permits, an 85 percent increase over the prior year. The City continues to grow westward, with significant growth occurring in the West Roseville and Sierra Vista Specific Plan areas. The extension of Blue Oaks Boulevard to Westbrook Boulevard was completed, which has facilitated development within the Creekview Specific Plan area. Unemployment in Roseville rose from three percent prior to the pandemic to a high of 13 percent in 2020, before steadily declining over the past year to below six percent. While the pandemic has brought a great amount of uncertainty to predicting General Fund tax revenues, commitments for labor contracts, increases in retirement contributions, and rising costs for utilities continue to add costs to the City's General Fund budget.

Next Year's Budget

General Fund budget appropriations for fiscal year 2022 are $182.5 million, an increase of 9.7 percent compared to the fiscal year 2021 approved budget. The approved fiscal year 2022 General Fund budget, adopted during the COVID-19 pandemic, maintains essential services, includes only the most critical augmentations given the continued uncertainty surrounding the pandemic, and increases the General Fund reserves up to Council-adopted policy targets.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is intended to provide residents, businesses, customers, investors and creditors with a general overview of the City's finances. Questions about this report should be directed to the Finance Department of the City of Roseville at 311 Vernon Street, Roseville, California, 95678.

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BASIC FINANCIAL STATEMENTS

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STATEMENT OF NET POSITION AND STATEMENTS OF ACTIVITIES

The purpose of the Statement of Net Position and the Statement of Activities is to summarize the entire City's financial activities and financial position.

The Statement of Net Position reports the difference between the City's total assets and deferred outflows of resources and the City's total liabilities and deferred inflows of resources, including all the City's capital assets and all its long-term debt. The Statement of Net Position focuses the reader on the composition of the City's net position, by subtracting total liabilities and deferred inflows of resources from total assets and deferred outflows of resources and summarizes the financial position of all the City's governmental activities in a single column, and the financial position of all the City's business-type activities in a single column; these columns are followed by a total column that presents the financial position of the entire City.

The City's governmental activities include the activities of its General Fund, along with the special revenue, capital projects, debt service, and permanent funds. Since the City's internal service funds predominately service these funds, their activities are consolidated with governmental activities, after eliminating inter-fund transactions and balances. The City's business-type activities include activities of the enterprise funds. Fiduciary activities are excluded.

The Statement of Activities reports increases and decreases in the City's net position. It is also prepared on the full accrual basis, which means it includes all the City's revenues and all its expenses, regardless of when cash changes hands. This differs from the modified accrual basis used in the governmental fund financial statements, which reflect only current assets, current liabilities, available revenues and measurable expenditures.

The Statement of Activities and the Statement of Net Position include the financial activities of the City, the Roseville Finance Authority, the Roseville Natural Gas Financing Authority, the Roseville Community Development Corporation and the City of Roseville Housing Authority, which are legally separate, but are component units of the City because they are controlled by the City which is financially accountable for the activities of these entities.

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CITY OF ROSEVILLE

STATEMENT OF NET POSITION
JUNE 30, 2021

	Primary Government		
	Governmental Activities	**Business-Type Activities**	**Total**
Assets:			
Cash and Investments in City Treasury	$ 364,057,027	$ 418,256,445	$ 782,313,472
Receivables	37,971,232	58,282,181	96,253,413
Notes and loans	56,807,436	4,392,509	61,199,945
Internal balances	3,386,622	(3,386,622)	-
Prepaid items and other assets	182,676	5,232,488	5,415,164
Deposits	7,520,267	-	7,520,267
Inventories	1,296,911	16,383,534	17,680,445
Restricted assets:			
Cash with fiscal agent	14,553,818	33,304,137	47,857,955
Investment in NCPA reserves	-	5,158,628	5,158,628
Prepaid purchased gas	-	102,898,775	102,898,775
Derivatives at fair value	-	80,477,824	80,477,824
Capital assets not being depreciated	577,644,482	139,367,342	717,011,824
Capital assets, net of depreciation	498,246,987	1,676,842,418	2,175,089,405
Total Assets	**1,567,848,926**	**2,537,209,659**	**4,105,058,585**
Deferred Outflows of Resources:			
Deferred charge on refunding	-	8,588,519	8,588,519
Accumulated decrease in fair value of hedging derivative	-	10,219,188	10,219,188
Deferred outflows related to OPEB	7,260,684	4,044,000	11,304,684
Deferred outflows related to pensions	46,233,310	22,947,685	69,180,995
Total Deferred Outflows of Resources	**53,493,994**	**45,799,392**	**99,293,386**
Liabilities:			
Accounts payable	8,328,404	22,571,352	30,899,756
Accrued liabilities	6,441,290	5,617,435	12,058,725
Unearned revenue	19,240,766	6,873,412	26,114,178
Deposits payable	193,803	8,260,100	8,453,903
Due to other governments	93,246	18,035	111,281
Net invetment in SPWA reserves	-	13,227,399	13,227,399
Derivative at fair value	-	10,219,188	10,219,188
Compensated absences:			
Due in one year	7,715,832	5,427,093	13,142,925
Due in more than on year	8,080,121	4,112,726	12,192,847
Self-insurance claims payable and litigation settlement:			
Due in one year	2,776,803	-	2,776,803
Due in more than on year	7,804,068	-	7,804,068
Other long-term liabilities:			
Due in one year	1,655,949	23,500,000	25,155,949
Due in more than on year	21,817,241	272,692,967	294,510,208
Long-term liabilities due in more than one year:			
Landfill closure and post closure liability	-	784,378	784,378
Net OPEB liability	63,992,843	35,635,000	99,627,843
Net pension liability	238,740,827	146,140,827	384,881,654
Total Liabilities	**386,881,193**	**555,079,912**	**941,961,105**
Deferred Inflows of Resources:			
Accumulated increase in fair value of hedging derivatives	-	80,477,824	80,477,824
Deferred OPEB related items	30,349,945	16,901,000	47,250,945
Deferred pension related items	4,633,360	845,182	5,478,542
Total Deferred Inflows of Resources	**34,983,305**	**98,224,006**	**133,207,311**
Net Position:			
Net investment in capital assets	1,052,418,279	1,630,310,774	2,682,729,053
Restricted for:			
Community development	74,208,630	-	74,208,630
Capital projects	174,619,185	8,173,965	182,793,150
Debt service	-	25,734,502	25,734,502
Global warming prevention (AB 32)	-	13,609,695	13,609,695
Unrestricted	(101,767,672)	251,876,197	150,108,525
Total Net Position	**$ 1,199,478,422**	**$ 1,929,705,133**	**$ 3,129,183,555**

See Notes to Financial Statements.

CITY OF ROSEVILLE

STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2021

	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Contributions and Grants	Program Revenues: Capital Contributions and Grants
Functions/Programs				
Primary Government:				
Governmental Activities:				
General government	$ 18,900,319	$ 8,023,303	$ 634,759	$ -
Police	50,161,215	2,836,860	2,580,294	-
Fire	36,101,836	933,148	1,478,931	-
Economic development	4,177,122	35,903	10,195,475	-
Parks and recreation	34,984,176	16,731,091	69,123	-
Public works	3,801,296	5,271,802	6,618,427	83,757,057
Library	5,960,578	134,472	-	-
Development services	32,782,151	27,002,711	38,263	2,013,500
Annexation payments	7,494,258	-	-	-
Housing assistance payments	5,706,057	-	6,840,858	-
Interest on long-term debt	1,549,203	-	-	-
Total Governmental Activities	**201,618,211**	**60,969,290**	**28,456,130**	**85,770,557**
Business-Type Activities:				
Electric	154,771,931	165,995,197	-	28,875,498
Water	39,906,556	36,887,506	-	72,007,822
Wastewater	74,288,202	43,609,275	-	113,717,266
Waste Services	25,082,857	28,638,281	-	911,572
Roseville Natural Gas Financing Authority	22,649,501	14,568,504	-	-
Local Transportation	9,544,110	268,884	13,461,259	69,468
School-Age Child Care	5,965,804	2,986,556	493,578	-
Total Business-Type Activities	**332,208,961**	**292,954,203**	**13,954,837**	**215,581,626**
Total Primary Government	**$ 533,827,172**	**$ 353,923,493**	**$ 42,410,967**	**$ 301,352,183**

General Revenues:
Taxes:
Property taxes, levied for general purpose
Transient occupancy taxes
Sales taxes
Business licenses taxes
Other taxes
Franchise fees
Use of money and property
Miscellaneous revenues
Gain (loss) on sale of capital asset
Transfers

Total General Revenues, and Transfers

Change in Net Position

Net Position at Beginning of Year

Restatement of Net Position

Net Position at End of Year

See Notes to Financial Statements.

Net (Expenses) Revenues and Changes in Net Position		
Primary Government		
Governmental Activities	Business-Type Activities	Total
$ (10,242,257)	$ -	$ (10,242,257)
(44,744,061)	-	(44,744,061)
(33,689,757)	-	(33,689,757)
6,054,256	-	6,054,256
(18,183,962)	-	(18,183,962)
91,845,990	-	91,845,990
(5,826,106)	-	(5,826,106)
(3,727,677)	-	(3,727,677)
(7,494,258)	-	(7,494,258)
1,134,801	-	1,134,801
(1,549,203)	-	(1,549,203)
(26,422,234)	**-**	**(26,422,234)**
-	40,098,764	40,098,764
-	68,988,772	68,988,772
-	83,038,339	83,038,339
-	4,466,996	4,466,996
-	(8,080,997)	(8,080,997)
-	4,255,501	4,255,501
-	(2,485,670)	(2,485,670)
-	**190,281,705**	**190,281,705**
(26,422,234)	**190,281,705**	**163,859,471**
69,084,347	-	69,084,347
2,383,853	-	2,383,853
89,504,214	-	89,504,214
858,637	-	858,637
1,899,611	-	1,899,611
2,401,009	-	2,401,009
2,650,187	8,341,902	10,992,089
351,002	2,750,278	3,101,280
-	(466,792)	(466,792)
8,681,939	(8,681,939)	-
177,814,799	**1,943,449**	**179,758,248**
151,392,565	192,225,154	343,617,719
1,048,085,857	1,737,285,146	2,785,371,003
-	194,833	194,833
$1,199,478,422	**$1,929,705,133**	**$3,129,183,555**

See Notes to Financial Statements.

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FUND FINANCIAL STATMENTS

Major funds are defined generally as having significant activities or balances in the current year.

The funds described below were determined to be major funds by the City in fiscal year 2021. Individual non-major funds may be found in the supplemental information section.

General Fund

The General Fund is used for all the general revenues of the City not specifically levied or collected for other City funds and the related expenditures. The General Fund accounts for all financial resources of a governmental unit which are not accounted for in another fund.

Community Facilities Districts Capital Projects Fund

This fund is used to account for the construction of infrastructure improvements, or reimbursement to developers for such improvements, funded by special taxes levied against benefited properties.

CITY OF ROSEVILLE

BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2021

	General	Capital Projects Fund: Community Facilities District	Other Governmental Funds	Total Governmental Funds
Assets:				
Cash and investments	$ 89,752,868	$ 7,148,462	$ 210,881,507	$ 307,782,837
Receivables	24,244,578	18,700	10,841,969	35,105,247
Notes and loans	11,356,595	-	44,787,480	56,144,075
Prepaids	93,663	-	15,690	109,353
Developer permit fees receivable	1,426,228	-	6,094,039	7,520,267
Due from other governments	-	-	6,181,468	6,181,468
Due from other funds	3,518,421	-	-	3,518,421
Advances to other funds	5,461,850	-	-	5,461,850
Inventories	228,590	-	-	228,590
Restricted assets:				
Cash and investments with fiscal agents	-	14,487,633	66,185	14,553,818
Total Assets	**$ 136,082,793**	**$ 21,654,795**	**$ 278,868,338**	**$ 436,605,926**
Liabilities, Deferred Inflows of Resources, and Fund Balances:				
Liabilities:				
Accounts payable	$ 2,099,600	$ 1,340,868	$ 4,091,585	$ 7,532,053
Accrued liabilities	3,467,103	-	2,477,252	5,944,355
Unearned revenues	10,367,600	-	8,873,166	19,240,766
Deposits payable	183,803	-	10,000	193,803
Due to other government agencies	21,768	-	71,478	93,246
Due to other funds	-	-	1,605,540	1,605,540
Advances from other funds	-	-	9,901,440	9,901,440
Total Liabilities	**16,139,874**	**1,340,868**	**27,030,461**	**44,511,203**
Deferred Inflows of Resources:				
Unavailable revenues	1,294,120	-	52,390,046	53,684,166
Total Deferred Inflows of Resources	**1,294,120**	**-**	**52,390,046**	**53,684,166**
Fund Balances:				
Nonspendable	17,140,698	-	17,287,404	34,428,102
Restricted	-	20,313,927	176,123,842	196,437,769
Committed	31,946,376	-	-	31,946,376
Assigned	1,651,026	-	9,249,174	10,900,200
Unassigned	67,910,699	-	(3,212,589)	64,698,110
Total Fund Balances	**118,648,799**	**20,313,927**	**199,447,831**	**338,410,557**
Total Liabilities, deferred inflows of resources, and Fund Balances	**$ 136,082,793**	**$ 21,654,795**	**$ 278,868,338**	**$ 436,605,926**

See Notes to Financial Statements.

CITY OF ROSEVILLE

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
JUNE 30, 2021

Total Fund Balances - Total Governmental Funds		$ 338,410,557
Amounts reported for governmental activities in the Statement of Net Position are different from those reported in the governmental funds above because of the following:		
Capital Assets		
Capital assets used in Governmental Activities are not current assets or financial resources and therefore are not reported in the Governmental Funds.		946,220,948
Allocation of Internal Service Fund Net Position		
Internal service funds are used to charge the costs of certain activities such as insurance, post employment benefits, facility maintenance, and information technology. The net position of the internal service funds are therefore included in governmental activities in the statement of net position.		155,196,416
Long-Term Liabilities		
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds:		
Direct placement debt and certificates of participation	$ (23,473,190)	
Interest payable	(292,486)	
Compensated absences	(14,205,051)	
Net OPEB liability	(57,268,843)	
Net pension liability	(216,345,722)	(311,585,292)
Deferred Outflows/(Inflows) of Resources		
Deferred outflows related to pensions	42,716,729	
Deferred inflows related to pensions	(4,503,841)	
Deferred outflows related to OPEB	6,498,684	
Deferred inflows related to OPEB	(27,159,945)	
Unavailable revenue in the governmental funds is revenue in the governmental activities	53,684,166	71,235,793
Net Position of Governmental Activities		**$ 1,199,478,422**

See Notes to Financial Statements.

CITY OF ROSEVILLE

STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2021

	General	Capital Projects Funds: Community Facilities District	Other Governmental Funds	Total Governmental Funds
Revenues:				
Taxes	$ 153,341,681	$ -	$ 12,789,990	$ 166,131,671
Licenses and permits	4,668,439	-	-	4,668,439
Subventions and grants	4,430,729	-	25,827,780	30,258,509
Charges for services	15,050,711	-	40,304,550	55,355,261
Use of money and property	1,376,288	500	48,127	1,424,915
Fines, forfeitures and penalties	79,177	-	150,401	229,578
Contributions from developers and others	670,635	-	3,237,323	3,907,958
Miscellaneous revenues	1,386,782	238,575	756,692	2,382,049
Revenue from others	-	76,323,849	3,500,603	79,824,452
Total Revenues	**181,004,442**	**76,562,924**	**86,615,466**	**344,182,832**
Expenditures:				
Current:				
General government	17,562,048	-	2,198,807	19,760,855
Police	47,702,602	-	1,125,141	48,827,743
Fire	35,706,906	-	-	35,706,906
Economic development	3,990,798	-	99,383	4,090,181
Parks and recreation	18,513,097	-	10,980,900	29,493,997
Public works	8,657,316	-	4,455,625	13,112,941
Library	5,241,683	-	-	5,241,683
Development services	13,717,062	18,106,777	2,915,649	34,739,488
Housing assistance payments	-	-	5,706,057	5,706,057
Annexation payments	7,494,258	-	-	7,494,258
Capital outlay	823,939	49,282,313	18,707,835	68,814,087
Debt service:				
Principal retirement	-	-	1,613,400	1,613,400
Interest and fiscal charges	22,872	495,469	1,072,367	1,590,708
Total Expenditures	**159,432,581**	**67,884,559**	**48,875,164**	**276,192,304**
Excess (Deficiency) of Revenues Over (Under) Expenditures	21,571,861	8,678,365	37,740,302	67,990,528
Other Financing Sources (Uses):				
Transfers in	12,418,371	22	8,294,049	20,712,442
Transfers out	(3,715,337)	-	(8,279,972)	(11,995,309)
Proceeds from sale of capital asset	6,991,269	-	321,609	7,312,878
Total Other Financing Sources (Uses)	**15,694,303**	**22**	**335,686**	**16,030,011**
Net Change in Fund Balances	37,266,164	8,678,387	38,075,988	84,020,539
Fund Balances, Beginning of Year	81,382,635	11,635,540	161,371,843	254,390,018
Fund Balances, End of Year	**$ 118,648,799**	**$ 20,313,927**	**$ 199,447,831**	**$ 338,410,557**

See Notes to Financial Statements.

CITY OF ROSEVILLE

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES YEAR ENDED JUNE 30, 2021

Net Change in Fund Balances - Total Governmental Funds		$ 84,020,539
Amounts reported for governmental activities in the statement of activities are different from those reported in the governmental funds because of the following:		
Capital Assets Transactions		
Governmental funds report capital outlays as expenditures.	$ 86,163,359	
Non-capitalized capital outlay expenditures are reclassified to various governmental activities.		
In the statement of activities the cost of capital assets is allocated over their estimated useful lives as depreciation expense (net of depreciation on internal service fund capital assets of $11,184,981).	(16,274,954)	
Proceeds from the sale of assets are deducted from fund balance	(7,312,878)	
Loss on sales of assets	(820,328)	
Transfer of assets from the Successor Agency to the Redevelopment Agency	(159,156)	61,596,043
Long Term Debt Transactions		
Issuance of debt and repayment of principal is an other financing source and expenditure, respectively, in the governmental funds but in the statement of net position the transactions increase and reduce long term liabilities.		
Payment of debt principal	1,613,400	
Amortization of premium	27,808	1,641,208
Pension Related Items		
Governmental funds report pension contributions as expenditures. However, in the Statement of Activities, pension expense is measured as the change in net pension liability and the amortization of deferred outflows and inflows related to pensions. This amount represents the net change in pension related amounts.		(2,019,667)
OPEB Related Items		
Governmental funds report OPEB contributions as expenditures. However, in the Statement of Activities, OPEB expense is measured as the change in net OPEB liability and the amortization of deferred outflows and inflows related to OPEB. This amount represent the net change in OPEB related amounts.		17,780,686
Accrual of Non-Current Items		
Certain amounts included in the Statement of Activities do not require the use of current financial resources and therefore are not reported as revenue or expenditures in governmental funds (net change):		
Compensated absences	1,523,812	
Interest payable	13,697	1,537,509
Unavailable Revenues		
Revenue and other resources not available to fund liabilities of the current period are not recognized in governmental funds. Revenue in the statement of activities is not limited by availability, so certain revenues need to be reduced by the amounts that were unavailable at the beginning of the year and increased by the amounts that were unavailable at the end of the year. This adjustment is the change between prior year's unavailable revenues and the current year unavailable revenues.		(75,184)
Allocation of Internal Service Fund Activity		
Internal Service Funds are used by management to charge the costs of certain activities, such as equipment acquisition, maintenance, and insurance to individual funds. The portion of the net revenue (expense) of these Internal Service Funds arising out of their transactions with Governmental Funds is reported with governmental activities because they service those activities.		(13,088,569)
Change in Net Position of Governmental Activities		**$ 151,392,565**

See Notes to Financial Statements.

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PROPRIETARY FUNDS

Proprietary funds account for City operations financed and operated in a manner similar to a private business enterprise. The intent of the City is that the cost of providing goods and services be financed primarily through user charges.

The City has identified the funds below as major enterprise funds in fiscal year 2021.

Electric Fund

This fund accounts for all financial transactions relating to the City's electric services. Services are on a user charge basis to residents and business owners located in the City.

Water Fund

This fund accounts for all financial transactions relating to the City's water services. Services are on a user charge basis to residents and business owners located in the City.

Wastewater Fund

This fund accounts for all financial transactions relating to the City's wastewater collection and treatment services. Services are on a user charge basis to residents and business owners located in the City.

Waste Services Fund

This fund accounts for all financial transactions relating to the City's solid waste services. Services are on a user charge basis to residents and business owners located in the City.

Roseville Natural Gas Financing Authority

This fund accounts for financing and purchasing pre-paid natural gas for the generation of power for the Roseville Energy Park.

Internal Service Funds

These funds account for activities and services performed by a designated department for other departments in the City.

CITY OF ROSEVILLE

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2021

	Business-Type Activities - Enterprise Funds			
	Electric	**Water**	**Wastewater**	**Waste Services**
Assets:				
Current:				
Cash and investments	$ 170,175,119	$ 134,154,868	$ 74,359,402	$ 35,949,144
Receivables	28,661,900	9,376,697	9,286,356	3,331,691
Notes and loans	-	48,147	4,344,362	-
Prepaid costs	5,232,488	-	-	-
Due from other funds	-	-	-	-
Inventories	12,899,751	3,151,070	139,135	193,578
Restricted:				
Cash with fiscal agent	16,180,219	8,173,965	-	-
Total Current Assets	**233,149,477**	**154,904,747**	**88,129,255**	**39,474,413**
Noncurrent:				
Prepaid purchased gas	-	-	-	-
Investment in NCPA reserves	5,158,628	-	-	-
Derivative instruments	-	-	-	-
Advances to other funds	-	-	-	-
Capital assets not being depreciated	20,545,912	29,043,404	81,807,710	1,088,866
Capital assets - net of accumulated depreciation	462,141,763	552,562,820	626,741,083	2,491,090
Total Noncurrent Assets	**487,846,303**	**581,606,224**	**708,548,793**	**3,579,956**
Total Assets	**720,995,780**	**736,510,971**	**796,678,048**	**43,054,369**
Deferred Outflows of Resources:				
Deferred charge on refunding	7,054,828	1,533,691	-	-
Accumulated decrease in fair value of hedging derivative	10,219,188	-	-	-
Deferred OPEB related items	1,325,000	861,000	666,000	619,000
Deferred pension related items	10,774,865	3,448,622	4,382,146	2,491,150
Total Deferred Outflows of Resources	**29,373,881**	**5,843,313**	**5,048,146**	**3,110,150**
Liabilities:				
Current:				
Accounts payable	10,878,843	8,074,226	1,696,609	965,970
Accrued liabilities	2,525,688	398,355	421,650	262,405
Unearned revenues	-	6,303	3	-
Deposits payable	3,455,794	39	61,703	50,794
Due to other governments	18,035	-	-	-
Due to other funds	-	-	-	-
Accrued compensated absences	2,495,110	732,944	1,226,573	656,164
Accrued claims and judgments	-	-	-	-
Long-term debt - due within one year	8,755,000	2,825,000	-	-
Total Current Liabilities	**28,128,470**	**12,036,867**	**3,406,538**	**1,935,333**
Noncurrent:				
Advances from other funds	-	-	-	-
Net Investment in SPWA reserves	-	-	13,227,399	-
Derivative at fair value	10,219,188	-	-	-
Accrued compensated absences	2,080,112	613,062	772,722	435,971
Accrued claims and judgments	-	-	-	-
Net OPEB liability	11,681,000	7,580,000	5,869,000	5,457,000
Net pension liability	68,619,020	21,962,323	27,907,407	15,864,731
Landfill closure and post closure liability	-	-	-	784,378
Long-term debt - due in more than one year	149,590,464	28,972,679	4,344,362	-
Total Noncurrent Liabilities	**242,189,784**	**59,128,064**	**52,120,890**	**22,542,080**
Total Liabilities	**270,318,254**	**71,164,931**	**55,527,428**	**24,477,413**
Deferred Inflows of Resources:				
Accumulated increase in fair value of hedging derivatives	-	-	-	-
Deferred OPEB related items	5,540,000	3,595,000	2,784,000	2,588,000
Deferred pension related items	396,847	127,016	161,398	91,751
Total Deferred Inflows of Resources	**5,936,847**	**3,722,016**	**2,945,398**	**2,679,751**
Net Position:				
Net investment in capital assets	331,397,039	551,342,236	704,204,431	3,579,956
Restricted for capital projects	-	8,173,965	-	-
Restricted for debt service	16,084,167	4,134,075	5,516,260	-
Restricted for sustainable energy programs (AB 32)	13,609,695	-	-	-
Unrestricted	113,023,659	103,817,061	33,532,677	15,427,399
Total Net Position	**$ 474,114,560**	**$ 667,467,337**	**$ 743,253,368**	**$ 19,007,355**

See Notes to Financial Statements.

CITY OF ROSEVILLE

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2021

	Business-Type Activities - Enterprise Funds			Governmental Activities- Internal Service Funds
	Roseville Natural Gas Financing Authority	Other Enterprise Funds	Totals	
Assets:				
Current:				
Cash and investments	$ -	$ 3,617,912	$ 418,256,445	$ 56,274,190
Receivables	28	7,625,509	58,282,181	2,865,985
Notes and loans	-	-	4,392,509	663,361
Prepaid costs	-	-	5,232,488	73,323
Due from other funds	-	-	-	583,741
Inventories	-	-	16,383,534	1,068,321
Restricted:				
Cash with fiscal agent	8,949,953	-	33,304,137	-
Total Current Assets	**8,949,981**	**11,243,421**	**535,851,294**	**61,528,921**
Noncurrent:				
Prepaid purchased gas	102,898,775	-	102,898,775	-
Investment in NCPA reserves	-	-	5,158,628	-
Derivative instruments	80,477,824	-	80,477,824	-
Advances to other funds	-	-	-	5,329,590
Capital assets not being depreciated	-	6,881,450	139,367,342	4,109,571
Capital assets - net of accumulated depreciation	-	32,905,662	1,676,842,418	125,560,950
Total Noncurrent Assets	**183,376,599**	**39,787,112**	**2,004,744,987**	**135,000,111**
Total Assets	**192,326,580**	**$ 51,030,533**	**2,540,596,281**	**196,529,032**
Deferred Outflows of Resources:				
Deferred charge on refunding	-	-	8,588,519	-
Accumulated decrease in fair value of hedging derivative	-	-	10,219,188	-
Deferred OPEB related items	-	573,000	4,044,000	762,000
Deferred pension related items	-	1,850,902	22,947,685	3,516,581
Total Deferred Outflows of Resources	**-**	**2,423,902**	**45,799,392**	**4,278,581**
Liabilities:				
Current:				
Accounts payable	170	955,534	22,571,352	796,351
Accrued liabilities	1,824,188	185,149	5,617,435	204,449
Unearned revenues	-	6,867,106	6,873,412	-
Deposits payable	4,691,755	15	8,260,100	-
Due to other governments	-	-	18,035	-
Due to other funds	44,226	2,452,396	2,496,622	-
Accrued compensated absences	-	316,302	5,427,093	779,221
Accrued claims and judgments	-	-	-	2,776,803
Long-term debt - due within one year	11,920,000	-	23,500,000	-
Total Current Liabilities	**18,480,339**	**10,776,502**	**74,764,049**	**4,556,824**
Noncurrent:				
Advances from other funds	-	890,000	890,000	-
Net Investment in SPWA reserves	-	-	13,227,399	-
Derivative at fair value	-	-	10,219,188	-
Accrued compensated absences	-	210,859	4,112,726	811,681
Accrued claims and judgments	-	-	-	7,804,068
Net OPEB liability	-	5,048,000	35,635,000	6,724,000
Net pension liability	-	11,787,346	146,140,827	22,395,105
Landfill closure and post closure liability	-	-	784,378	-
Long-term debt - due in more than one year	89,785,462	-	272,692,967	-
Total Noncurrent Liabilities	**89,785,462**	**17,936,205**	**483,702,485**	**37,734,854**
Total Liabilities	**108,265,801**	**28,712,707**	**558,466,534**	**42,291,678**
Deferred Inflows of Resources:				
Accumulated increase in fair value of hedging derivatives	80,477,824	-	80,477,824	-
Deferred OPEB related items	-	2,394,000	16,901,000	3,190,000
Deferred pension related items	-	68,170	845,182	129,519
Total Deferred Inflows of Resources	**80,477,824**	**2,462,170**	**98,224,006**	**3,319,519**
Net Position:				
Net investment in capital assets	-	39,787,112	1,630,310,774	129,670,521
Restricted for capital projects	-	-	8,173,965	-
Restricted for debt service	-	-	25,734,502	-
Restricted for sustainable energy programs (AB 32)	-	-	13,609,695	-
Unrestricted	3,582,955	(17,507,554)	251,876,197	25,525,895
Total Net Position	**$ 3,582,955**	**$ 22,279,558**	**$ 1,929,705,133**	**$ 155,196,416**

See Notes to Financial Statements.

CITY OF ROSEVILLE

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2021

	Business-Type Activities - Enterprise Funds			
	Electric	**Water**	**Wastewater**	**Waste Services**
Operating Revenues:				
Sales and service charges	$ 165,995,197	$ 36,887,506	$ 43,609,275	$ 28,638,281
Miscellaneous	1,781,914	89,293	292,707	164,326
Total Operating Revenues	**167,777,111**	**36,976,799**	**43,901,982**	**28,802,607**
Operating Expenses:				
Administration and general	13,418,904	2,884,655	2,435,389	2,411,170
Depreciation and amortization	22,645,187	10,908,056	14,092,506	152,482
Operations	51,954,726	24,682,407	35,108,437	22,519,205
Power supply	60,759,929	-	-	-
Claims expense	-	-	-	-
Total Operating Expenses	**148,778,746**	**38,475,118**	**51,636,332**	**25,082,857**
Operating Income (Loss)	18,998,365	(1,498,319)	(7,734,350)	3,719,750
Nonoperating Revenues (Expenses):				
Subventions and grants	36,796	2,808	2,258,834	17,660
Interest revenue	206,028	279,041	34,934	34,117
Interest expense	(5,975,893)	(1,431,438)	(7,548)	-
Increase (decrease) in JPA reserves	(17,292)	-	(22,644,322)	-
Gain (loss) on disposal of capital assets	(158,677)	(14,661)	(222,189)	-
Total Nonoperating Revenues (Expenses)	**(5,909,038)**	**(1,164,250)**	**(20,580,291)**	**51,777**
Income (Loss) Before Transfers and Capital Contributions	13,089,327	(2,662,569)	(28,314,641)	3,771,527
Capital contributions - connection/impact fees	2,067,795	16,766,432	17,431,213	893,912
Contributions in aid of construction	11,313,621	-	-	-
Capital contributions from developers and other agencies	15,457,286	55,238,582	94,027,219	-
Transfers in	-	-	-	-
Transfers out	(6,548,407)	(1,113,032)	(736,672)	(445,331)
Changes in Net Position	35,379,622	68,229,413	82,407,119	4,220,108
Net Position:				
Beginning of Year, as orginally reported	438,734,938	599,237,924	660,846,249	14,787,247
Restatements	-	-	-	-
Beginning of Fiscal Year, as restated	438,734,938	599,237,924	660,846,249	14,787,247
End of Fiscal Year	**$ 474,114,560**	**$ 667,467,337**	**$ 743,253,368**	**$ 19,007,355**

See Notes to Financial Statements.

CITY OF ROSEVILLE

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2021

	Business-Type Activities - Enterprise Funds			Governmental Activities- Internal Service Funds
	Roseville Natural Gas Financing Authority	Other Enterprise Funds	Totals	
Operating Revenues:				
Sales and service charges	$ 14,568,504	$ 3,255,440	$ 292,954,203	$ 43,385,677
Miscellaneous	-	422,038	2,750,278	2,181,846
Total Operating Revenues	**14,568,504**	**3,677,478**	**295,704,481**	**45,567,523**
Operating Expenses:				
Administration and general	9,190	1,232,349	22,391,657	9,329
Depreciation and amortization	(735,910)	2,016,722	49,079,043	11,184,981
Operations	-	12,240,343	146,505,118	39,326,858
Power supply	18,133,391	-	78,893,320	-
Claims expense	-	-	-	8,480,075
Total Operating Expenses	**17,406,671**	**15,489,414**	**296,869,138**	**59,001,243**
Operating Income (Loss)	(2,838,167)	(11,811,936)	(1,164,657)	(13,433,720)
Nonoperating Revenues (Expenses):				
Subventions and grants	-	13,954,837	16,270,935	-
Interest revenue	7,844,889	(57,107)	8,341,902	144,576
Interest expense	(5,242,830)	(20,500)	(12,678,209)	-
Increase (decrease) in JPA reserves	-	-	(22,661,614)	-
Gain (loss) on disposal of capital assets	-	(71,265)	(466,792)	-
Total Nonoperating Revenues (Expenses)	**2,602,059**	**13,805,965**	**(11,193,778)**	**144,576**
Income (Loss) Before Transfers and Capital Contributions	(236,108)	1,994,029	(12,358,435)	(13,289,144)
Capital contributions - connection/impact fees	-	-	37,159,352	235,768
Contributions in aid of construction	-	-	11,313,621	-
Capital contributions from developers and other agencies	-	69,468	164,792,555	-
Transfers in	-	161,503	161,503	11,240
Transfers out	-	-	(8,843,442)	(46,434)
Changes in Net Position	(236,108)	2,225,000	192,225,154	(13,088,570)
Net Position:				
Beginning of Year, as orginally reported	3,819,063	19,859,725	1,737,285,146	168,284,986
Restatements	-	194,833	194,833	-
Beginning of Fiscal Year, as restated	3,819,063	20,054,558	1,737,479,979	168,284,986
End of Fiscal Year	**$ 3,582,955**	**$ 22,279,558**	**$ 1,929,705,133**	**$ 155,196,416**

See Notes to Financial Statements.

CITY OF ROSEVILLE

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2021

	Business-Type Activities - Enterprise Funds			
	Electric	**Water**	**Wastewater**	**Waste Services**
Cash Flows from Operating Activities:				
Cash received from customers and users	$ 162,784,231	$ 35,258,303	$ 44,004,183	$ 28,539,239
Cash paid to suppliers for goods and services	(92,275,823)	(8,348,487)	(28,083,165)	(22,240,664)
Cash paid to employees for services	(25,240,898)	(9,475,390)	(7,234,242)	(4,310,605)
Claims paid	-	-	-	
Net Cash Provided (Used) by Operating Activities	**45,267,510**	**17,434,426**	**8,686,776**	**1,987,970**
Cash Flows from Non-Capital Financing Activities:				
Cash transfers out	(6,548,407)	(1,113,032)	(725,431)	(445,331)
Cash transfers in	-	-	-	-
Increase (decrease) in due to other funds	-	-	-	-
Changes in deposits	836,932	(18)	(1,432)	(161)
Increase/decrease in notes and loans receivable	-	8,753	(4,344,362)	-
Increase/decrease in advances to other funds	-	-	-	-
Subventions and grants	36,796	2,808	2,258,834	17,660
Net Cash Provided (Used) by Non-Capital Financing Activities	**(5,674,679)**	**(1,101,489)**	**(2,812,391)**	**(427,832)**
Cash Flows from Capital and Related Financing Activities:				
Capital contributions	11,476,773	55,238,582	52,727,022	-
Acquisition and construction of capital assets	(29,735,815)	(74,972,643)	(52,931,027)	(736,793)
Principal paid on capital debt	(8,120,000)	(2,695,000)	-	-
Interest paid on capital debt	(5,975,893)	(1,431,438)	(7,548)	-
Increase/decrease in advance from other funds	-	-	-	-
Refunding principal proceeds	34,770,000	-	-	-
Refunding principal payoff	(33,609,951)	-	-	-
Additional refunding proceeds deposited in escrow	(1,860,887)	-	-	-
Proceeds from capital debt issued	-	-	4,344,362	-
Proceeds from sale of capital assets	13,943	-	-	-
Connection/impact fees	2,067,795	16,766,432	17,431,213	893,912
Net Cash Provided (Used) by Capital and Related Financing Activities	**(30,974,035)**	**(7,094,067)**	**21,564,022**	**157,119**
Cash Flows from Investing Activities:				
Investment in JPA Reserves	-	-	(16,601,916)	
Interest received	206,028	279,040	34,934	34,117
Net Cash Provided (Used) by Investing Activities	**206,028**	**279,040**	**(16,566,982)**	**34,117**
Net Increase (Decrease) in Cash and Cash Equivalents	**8,824,824**	**9,517,910**	**10,871,425**	**1,751,374**
Cash and Cash Equivalents at Beginning of Year	177,530,514	132,810,923	63,487,977	34,197,770
Cash and Cash Equivalents at End of Year	**$ 186,355,338**	**$ 142,328,833**	**$ 74,359,402**	**$ 35,949,144**

See Notes to Financial Statements.

CITY OF ROSEVILLE

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2021

	Business-Type Activities - Enterprise Funds			Governmental Activities- Internal Service Funds
	Roseville Natural Gas Financing Authority	Other Enterprise Funds	Totals	
Cash Flows from Operating Activities:				
Cash received from customers and users	$ 14,568,447	$ (629,119)	$ 284,525,284	$ 45,420,596
Cash paid to suppliers for goods and services	(5,639,527)	(7,403,776)	(163,991,442)	(22,532,877)
Cash paid to employees for services	-	(6,600,906)	(52,862,041)	(6,984,995)
Claims paid	-	-	-	(8,480,075)
Net Cash Provided (Used) by Operating Activities	**8,928,920**	**(14,633,801)**	**67,671,801**	**7,422,649**
Cash Flows from Non-Capital Financing Activities:				
Cash transfers out	-	-	(8,832,201)	(46,434)
Cash transfers in	-	161,503	161,503	57,666
Increase (decrease) in due to other funds	(23,505)	2,397,396	2,373,891	(16,955)
Changes in deposits	50,180	-	885,501	-
Increase/decrease in notes and loans receivable	-	-	(4,335,609)	-
Increase/decrease in advances to other funds	-	-	-	593,804
Subventions and grants	-	13,954,837	16,270,935	2,243
Net Cash Provided (Used) by Non-Capital Financing Activities	**26,675**	**16,513,736**	**6,524,020**	**590,324**
Cash Flows from Capital and Related Financing Activities:				
Capital contributions	-	69,468	119,511,845	-
Acquisition and construction of capital assets	-	(7,025,527)	(165,401,805)	(11,473,203)
Principal paid on capital debt	(11,385,000)	-	(22,200,000)	-
Interest paid on capital debt	(5,456,298)	(20,500)	(12,891,677)	-
Increase/decrease in advance from other funds	-	(55,000)	(55,000)	-
Refunding principal proceeds	-	-	34,770,000	-
Refunding principal payoff	-	-	(33,609,951)	-
Additional refunding proceeds deposited in escrow	-	-	(1,860,887)	-
Proceeds from capital debt issued	-	-	4,344,362	-
Proceeds from sale of capital assets	-	22,730	36,673	2,557
Connection/impact fees	-	-	37,159,352	-
Net Cash Provided (Used) by Capital and Related Financing Activities	**(16,841,298)**	**(7,008,829)**	**(40,197,088)**	**(11,470,646)**
Cash Flows from Investing Activities:				
Investment in JPA Reserves		-	(16,601,916)	-
Interest received	7,844,889	(57,107)	8,341,901	144,576
Net Cash Provided (Used) by Investing Activities	**7,844,889**	**(57,107)**	**(8,260,015)**	**144,576**
Net Increase (Decrease) in Cash and Cash Equivalents	**(40,814)**	**(5,186,001)**	**25,738,718**	**(3,313,097)**
Cash and Cash Equivalents at Beginning of Year	8,990,767	8,803,913	425,821,864	59,587,287
Cash and Cash Equivalents at End of Year	**$ 8,949,953**	**$ 3,617,912**	**$ 451,560,582**	**$ 56,274,190**

See Notes to Financial Statements.

CITY OF ROSEVILLE

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2021

	Business-Type Activities - Enterprise Funds			
	Electric	**Water**	**Wastewater**	**Waste Services**
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:				
Operating income (loss)	$ 18,998,365	$ (1,498,319)	$ (7,734,350)	$ 3,719,750
Adjustments to Reconcile Operating Income (Loss) Net Cash Provided (Used) by Operating Activities:				
Depreciation	22,645,187	10,908,056	14,092,506	152,482
(Increase) decrease in receivables	(4,992,880)	(1,698,188)	103,201	(263,368)
(Increase) decrease in inventory	(249,319)	(32,348)	(32,388)	(46,731)
(Increase) decrease in prepaid expense	(310,064)	-	-	-
Increase (decrease) in accounts payable	2,005,999	6,476,116	(464,341)	(485,216)
Increase (decrease) in accrued liabilities	(356,971)	36,967	49,392	46,105
Increase (decrease) in unearned revenue	-	(20,308)	(1,000)	-
Increase (decrease) in claims and judgments	-	-	-	-
Increase (decrease) in net pension liability	5,327,173	4,594,953	1,851,824	277,617
Increase (decrease) in OPEB liability	(2,453,000)	31,000	(2,079,000)	(1,122,000)
(Increase) decrease in deferred pension related items	1,572,030	(4,090,642)	1,558,927	1,736,444
(Increase) decrease in deferred OPEB related items	3,248,000	2,820,000	1,500,000	(2,050,000)
Increase (decrease) in compensated absences	(167,010)	(92,861)	(157,995)	22,887
Total Adjustments	**26,269,145**	**18,932,745**	**16,421,126**	**(1,731,780)**
Net Cash Provided (Used) by Operating Activities	**$ 45,267,510**	**$ 17,434,426**	**$ 8,686,776**	**$ 1,987,970**
Non-Cash Investing, Capital, and Financing Activities:				
Capital assets transferred to governmental activities	$ -	$ -	$ (11,241)	$ -
Net amortization of premium and deferred loss	742,753	-	-	-
Capital contributions	15,294,134	-	-	-

See Notes to Financial Statements.

CITY OF ROSEVILLE

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2021

	Business-Type Activities - Enterprise Funds			
	Roseville Natural Gas Financing Authority	Other Enterprise Funds	Totals	Governmental Activities- Internal Service Funds
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:				
Operating income (loss)	$ (2,838,167)	$ (11,811,936)	$ (1,164,657)	$ (13,433,720)
Adjustments to Reconcile Operating Income (Loss) Net Cash Provided (Used) by Operating Activities:				
Depreciation	(735,910)	2,016,722	49,079,043	11,184,981
(Increase) decrease in receivables	(57)	(5,317,420)	(12,168,712)	(146,927)
(Increase) decrease in inventory	-	-	(360,786)	(134,410)
(Increase) decrease in prepaid expense	12,503,066	-	12,193,002	267,312
Increase (decrease) in accounts payable	(12)	182,928	7,715,474	(941,466)
Increase (decrease) in accrued liabilities	-	36,492	(188,015)	60,235
Increase (decrease) in unearned revenue	-	1,010,823	989,515	-
Increase (decrease) in claims and judgments	-	-	-	757,937
Increase (decrease) in net pension liability	-	209,361	12,260,928	630,471
Increase (decrease) in OPEB liability	-	(159,999)	(5,782,999)	(145,000)
(Increase) decrease in deferred pension related items	-	(131,806)	644,953	2,760,104
(Increase) decrease in deferred OPEB related items	-	(564,999)	4,953,001	6,505,000
Increase (decrease) in compensated absences	-	(103,967)	(498,946)	58,132
Total Adjustments	**11,767,087**	**(2,821,865)**	**68,836,458**	**20,856,369**
Net Cash Provided (Used) by Operating Activities	**$ 8,928,920**	**$ (14,633,801)**	**$ 67,671,801**	**$ 7,422,649**
Non-Cash Investing, Capital, and Financing Activities:				
Capital assets transferred to governmental activities	$ -	$ -	$ (11,241)	$ -
Net amortization of premium and deferred loss	-	(71,265)	671,488	-
Capital contributions	-	69,468	15,363,602	244,781

See Notes to Financial Statements.

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FIDUCIARY FUNDS

Fiduciary funds are presented separately from the government-wide and fund financial statements. The City had the following types of fiduciary funds in fiscal year 2021:

Other Post-Employment Benefits Trust Fund

This fund is used to account for assets held by the City as a trustee agent for the members and beneficiaries of the other post-employment benefit plan.

Private-Purpose Trust Funds

These funds are used to account for trust arrangements under which principal and income benefit private organizations or other governments.

Custodial Funds

These funds are used to account for assets held by the City as an agent for individuals, private organizations, and other governments.

CITY OF ROSEVILLE

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2021

	Other Post Employment Benefits Trust Fund	Private-Purpose Trust Funds	Custodial Funds
Assets:			
Cash and investments in City Treasury	$ 644,119	$ 5,901,935	$ 131,778,925
OPEB Plan Assets:			
Domestic equity funds	96,021,844	-	-
Fixed income securities	41,892,086	-	-
Real estate partnership	4,520,608	-	-
Receivables:			
Accounts	-	114,421	9,306,839
Notes and loans	-	2,313,965	-
Restricted assets:			
Cash and investments with fiscal agents	-	251,938	74,914,883
Total Assets	**143,078,657**	**8,582,259**	**216,000,647**
Deferred Outflows of Resources:			
Deferred charge on refunding	-	-	18,919,471
Total Deferred Outflows of Resources	**-**	**-**	**18,919,471**
Liabilities:			
Accounts payable	1,532	643	16,039,829
Accrued liabilities	-	804,612	6,758,553
Unearned revenues	-	-	82,648
Deposits payable	-	-	152,082
Due to other government agencies	-	-	8,532,713
Long-term liabilities:			
Bonds due in one year	-	2,424,328	20,590,500
Bonds due in more than one year	-	41,487,924	587,663,181
Total Liabilities	**1,532**	**44,717,507**	**639,819,506**
Net Position (Deficit):			
Restricted for OPEB	143,077,125	-	-
Held in trust for private purposes, organizations and other governments	-	(36,135,248)	(404,899,388)
Total Net Position (Deficit)	**$ 143,077,125**	**$ (36,135,248)**	**$ (404,899,388)**

See Notes to Financial Statements.

CITY OF ROSEVILLE

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
YEAR ENDED JUNE 30, 2021

	Other Post Employment Benefits Trust Fund	Private-Purpose Trust Funds	Custodial Funds
Additions:			
Property taxes, net of pass through payments	$ -	$ 3,220,763	$ 36,316,428
Intergovernmental	-	-	2,258,586
Investment income	28,429,784	48,779	467,349
Contributions from City	13,124,359	-	163,061
Contributions from members	-	-	22,590,272
Miscellaneous	-	-	15,140,238
Total Additions	**41,554,143**	**3,269,542**	**76,935,934**
Deductions:			
Retiree health plan benefits	8,099,464	-	-
Administrative expenses	58,764	2,041,780	1,130,082
Contractual services	-	14,800	-
Interest and fiscal charges	-	1,031,688	24,932,156
Contributions to other governments	-	74,369	149,470,679
Total Deductions	**8,158,228**	**3,162,637**	**175,532,917**
Changes in Net Position	**33,395,915**	**106,905**	**(98,596,983)**
Net Position - Beginning of the Year	109,681,210	(36,242,153)	-
Restatements	-	-	(306,302,405)
Net Position - Beginning of the Year, as Restated	109,681,210	(36,242,153)	(306,302,405)
Net Position - End of the Year	**$ 143,077,125**	**$ (36,135,248)**	**$ (404,899,388)**

See Notes to Financial Statements.

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Note 1: Summary of Significant Accounting Policies

The City of Roseville (City) was incorporated on April 10, 1909 under provisions of Act 279, P.A. 1909, as amended (Home Rule City). The City operates under the Council-Manager form of government and provides the following services: public safety (police and fire), streets, water, wastewater, waste services, electric, local transportation, school-age child care, golf course, parks and recreation, public improvements, planning and zoning, libraries, general administration services, economic development, and housing.

The financial statements and accounting policies of the City conform with generally accepted accounting principles in the United States of America applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. Significant accounting policies are summarized below:

a. Reporting Entity

The accompanying basic financial statements present the financial activity of the City, which the primary government presented, along with the financial activities of its component units, which are entities for which the City is financially accountable. Although they are separate legal entities, blended component units are, in substance, part of the City's operations and are reported as an integral part of the City's financial statements. The City's component units which are described below are all blended component units.

The **Roseville Finance Authority** is a separate government entity whose purpose is to assist with the financing or refinancing of certain public capital facilities within the City. The Authority has the power to purchase bonds issued by any local agency at public or negotiated sale and may sell such bonds to public or private purchasers at public or negotiated sale. The Authority is controlled by the City and has the same governing body as the City, which also performs all accounting and administrative functions for the Authority. The financial activities of the Authority are included in the Roseville Finance Authority Debt Service Fund and Capital Projects Fund.

The **City of Roseville Housing Authority** is a separate government entity whose purpose is to assist with the housing for the City's extremely low and very low-income residents. The Authority is controlled by the City and has the same governing body as the City, which also performs all accounting and administrative functions for the Authority. The financial activities of the Authority are included in the Housing Authority Housing Choice Voucher Special Revenue Fund.

The **Roseville Natural Gas Financing Authority** is a Joint Exercise Powers Agency created on December 6, 2006, for the purpose of acquiring, financing and supplying natural gas to the City of Roseville. The members of the Authority are the City of Roseville and the former City of Roseville Redevelopment Agency. The Roseville Natural Gas Financing Authority is governed by a five-member Board. City Council serves as the governing body of the Authority and officers of the Authority are employees of the City. The financial activities of the Authority have been included in these financial statements in the Roseville Natural Gas Financing Authority Enterprise Fund.

The **Roseville Community Development Corporation** is a California 501(c)(3) nonprofit public benefit corporation formed in November 2010 by the City and the former Redevelopment Agency under the California Nonprofit Corporation Laws of the State of California. The Corporation was formed for the purpose of implementing the revitalization and economic goals of the City by securing private and public capital through development of both residential and commercial properties as well as developing affordable housing, redeveloping properties to create mixed-use, commercial and office projects, business recruitment and retention, commercial loans, and ongoing property management. As a separate legal entity and non-profit corporation, the corporation can secure funding that is not legally available to the former Redevelopment Agency and its activities can extend outside of the Redevelopment Plan areas.

Note 1: Summary of Significant Accounting Policies (Continued)

The Corporation is governed by a volunteer five-member board appointed by the City Council. The members, all from the community, have development, financing and business operations related experience. The board has operations, management, budget approval and strategy implementation authority that are separate from the City Council.

The Corporation has established a service agreement with the City to utilize existing City staff to accomplish its initial goals. The financial activities of the Corporation are included in the Roseville Community Development Corporation Special Revenue Fund.

The **City of Roseville Other Post-Employment Benefits Trust** is governed by the City's Resolution 10-275 and is used to account for contributions and investment income restricted to pay medical benefits. Benefit and contribution provisions are established by the City Council. Eligibility, actuarial interest rates, administration and certain other tasks are the responsibility of the Council established by the above resolution. The financial activities of the plan have been included in these financial statements in the Other Post-Employment Benefits Trust Fund.

The **Successor Agency to the Redevelopment Agency of the City of Roseville (Successor Agency)** is a separate government entity which was created after the dissolution of the City of Roseville Redevelopment Agency (RDA) to serve as a custodian for assets and to wind down the affairs of the RDA. The City was designated to serve as the Successor Agency subject to control of an Oversight Board. The Oversight Board is comprised of seven members of the local agencies that serve the RDA project area: two appointed by the mayor, two by the County of Placer, one by the Placer County Superintendent of Schools, one by the Chancellor of Sierra Community College and one by the Cities of Rocklin and Newcastle and the Hold Hill Cemetery District. The financial activities of the Successor Agency are included in the Successor Agency to the Redevelopment Agency Private Purpose Trust Fund.

Financial statements for the Roseville Natural Gas Financing Authority and the City of Roseville Other Post-Employment Benefits Trust may be obtained from the City of Roseville at 311 Vernon Street, Roseville, California, 95678. Separate financial statements for the Roseville Finance Authority, Roseville Housing Authority, the Roseville Community Development Corporation, and the Successor Agency are not issued.

The California Joint Powers Risk Management Authority, the Local Agency Workers' Compensation Excess Joint Powers Authority, the Highway 65 Joint Powers Authority, and the South Placer Wastewater Authority are not included in the accompanying basic financial statements because they do not meet the above financial accountability criteria as these entities are administered by governing boards separate from and wholly independent of the City.

b. Basis of Presentation

Government-wide Statements: The Statement of Net Position and the Statement of Activities display information about the primary government, the City and its component units. These statements include the financial activities of the overall City government, excluding fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. However, the interfund services provided and used are not eliminated in the process of consolidation. These statements distinguish between the *governmental* and *business-type activities* of the City. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The Statement of Activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the City and for each function of the City's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) charges paid by the recipients of

Note 1: Summary of Significant Accounting Policies (Continued)

goods or services offered by the programs, (b) grants and contributions that are restricted to meeting the operational needs of a particular program and (c) fees, grants and contributions that are restricted to financing the acquisition or construction of capital assets. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues. Certain indirect costs are included in the program expense reported for individual functions and activities. Indirect cost charges appear on the fund summaries that are paying for the services and reduce the expenditures of the departments providing the services on the fund summary for the General Fund. The purpose is to ensure that the General Fund is reimbursed for the services that it is providing throughout the City.

Fund Financial Statements: The fund financial statements provide information about the City's funds, including fiduciary funds and blended component units. Separate statements for each fund category—*governmental, proprietary,* and *fiduciary*—are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each of which is displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds in the supplemental section.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities.

c. Major Funds

Major funds are defined as funds that have either assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues or expenditures/expenses equal to ten percent of their fund-type total and five percent of the grand total. The General Fund is always a major fund. The City may also select other funds it believes should be presented as major funds.

The City reported the following major governmental funds in the accompanying financial statements:

General Fund – This is used as the main operating governmental fund of the City to account for the general revenues of the City not specifically levied or collected for other City funds and the related expenditures. The General Fund accounts for all financial resources of a governmental unit which are not accounted for in another fund.

Community Facilities Districts Capital Projects Fund – This fund is used to account for specific public improvements such as streets, sewers, storm drains, sidewalks or other amenities funded by special taxes levied against benefited properties.

The City reported the following enterprise funds as major funds in the accompanying financial statements:

Electric Fund – This fund accounts for all financial transactions relating to the City's electric service. Services are on a user charge basis to residents and business owners located in the City.

Water Fund – This fund accounts for all financial transactions relating to the City's water services. Services are on a user charge basis to residents and business owners located in the City.

Wastewater Fund – This fund accounts for all financial transactions relating to the City's wastewater collection and treatment. Services are on a user charge basis to residents and business owners located in the City.

Note 1: Summary of Significant Accounting Policies (Continued)

Waste Services Fund – This fund accounts for all financial transactions relating to the City's waste services. Services are on a user charge basis to residents and business owners located in the City.

Roseville Natural Gas Financing Authority – This fund accounts for financing and purchasing pre-paid natural gas for the generation of power for the Roseville Energy Park.

The City also reports the following funds:

Special Revenue Funds – The funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Internal Service Funds – The funds account for automotive, facilities services, information technology, general equipment replacement, workers' compensation, general liability, unemployment reserve, and general benefits such as vision, dental, and section 125 benefits; all of which are provided to other departments on a cost reimbursement basis.

Fiduciary Funds – These funds account for assets held by the City as an agent for various functions. The Endowment Private-Purpose Trust Fund is used to account for assets held by the City as an agent for various endowment funds for the benefits of certain private-purpose trust funds. The Successor Agency to the Redevelopment Agency Private-Purpose Trust Fund accounts for the accumulation of resources to be used for payments at appropriate amounts and times in the future. The Other Post-Employment Benefits Trust Fund accounts for the accumulation of resources to be used for retiree medical benefit payments at appropriate amounts and times in the future. The Custodial Funds are used to account for assets held by the City as an agency for certain special assessment districts in the City, North Roseville-Rocklin Sewer Refunding District, Foothills Boulevard Extension Assessments, various joint powers authorities, Dry Creek Drainage Basin, County Capital Facilities Fee, South Placer Wastewater Authority, Special Sewer Benefit Areas, South Placer County Tourism. Business Improvement District (SPCTBID), South Placer County Safe Kids Coalition, and other programs for the benefits of parties outside of the City. The financial activities of these funds are excluded from the government-wide financial statement but are presented in separate Fiduciary Fund financial statements.

d. Basis of Accounting

The government-wide, proprietary, and fiduciary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis* of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

Governmental funds are reported using the *current financial resources* measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when *measurable and available*. The City considers all revenues reported in the governmental funds to be available if the revenues are collected within one hundred twenty (120) days after year-end with the exception of property and sales taxes which is considered available if collected within sixty (60) days. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as *other financing sources*.

Those revenues subject to accrual are property, sales tax, transient occupancy tax, franchise fees, certain other intergovernmental revenues, certain charges for services and interest revenue. Fines, licenses and permits, and charges for services are not subject to accrual because they are not measurable until received in cash.

Note 1: Summary of Significant Accounting Policies (Continued)

Non-exchange transactions, in which the City gives or receives value without directly receiving or giving equal value in exchange, include taxes, grants, entitlements, and donations. On the accrual basis, revenue from taxes is recognized in the fiscal year for which the taxes are levied or assessed. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

The City may fund programs with a combination of cost-reimbursement grants, categorical block grants, and general revenues. Thus, both restricted and unrestricted net position may be available to finance program expenditures. The City's policy is to first apply restricted grant resources to such programs, followed by general revenues if necessary.

e. Cash, Cash Equivalents, and Investments

The City pools its available cash for investment purposes. The City considers pooled cash and investment amounts, with original maturities of three months or less, to be cash equivalents. Highly liquid market investments with maturities of one year or less at time of purchase are stated at amortized costs. All other investments are stated at fair value. For purposes of reporting cash flows, the City considers each fund's share in the cash and investments pool to be cash and cash equivalents.

f. Revenue Recognition for Electric, Water, Wastewater, and Waste Services Funds

Revenues are recognized based on services rendered to customers. All residential and commercial utility customers are billed once per month. There are twenty-four billing cycles per month which include all types of customers, based on their location within the City. Revenues for services provided but not billed at the end of a fiscal year are accrued. Contributions of cash or assets to proprietary funds from state and federal agencies, developers and others are recorded as revenue at acquisition value.

g. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position and balance sheet reports a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position or fund balance that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has four items that qualify for reporting in this category on the government-wide and proprietary fund statements of net position. They are the deferred amounts on refunding, accumulated decrease in fair value of hedging derivatives, deferred outflows related to other postemployment benefits (OPEB), and deferred outflows related to pensions. A deferred amount on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The accumulated decrease in fair value of hedging derivatives represents the change in fair value for the City's derivative liabilities that have been determined to be not effective. The deferred outflows related to pensions and OPEB are described in Note 12 and Note 13, respectively.

In addition to liabilities, the statement of net position and balance sheet reports a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The City has four types of these items reported in the government- wide and proprietary fund statements of net position and the governmental funds balance sheet. They are the accumulated increase in fair value of hedging derivatives, deferred inflows related to pensions, the deferred inflows related to OPEB, and unavailable revenues. The accumulated increase in fair value of hedging derivatives represents the change in fair value for the City's derivative assets that have been determined to be effective.

Note 1: Summary of Significant Accounting Policies (Continued)

The deferred inflows related to pensions and OPEB are described in Note 12 and 13, respectively. Unavailable revenue represents revenues which has been earned but will not be collected within the City's period of availability as defined in Note 1D.

In the governmental funds balance sheet, the unavailable revenue category arises only under a modified accrual basis of accounting. When amounts have been earned, but have not been received within the availability period, these amounts are deferred and recognized as revenue in the period that the amounts become available.

h. Property Tax

Placer County assesses properties and bills, collects, and distributes property taxes to the City. The County remits the entire amount levied and handles all delinquencies, retaining interest and penalties. Secured and unsecured property taxes are levied on July 1st of the preceding fiscal year.

Secured property tax is due in two installments, on November 1st and February 1st, and becomes a lien on those dates. It becomes delinquent on December 10th and April 10th, respectively. Unsecured property tax is due on July 1st and becomes delinquent on August 31st. Collection of delinquent accounts is the responsibility of the County, which retains all penalties.

The term "unsecured" refers to taxes on personal property other than real estate, land and buildings. These taxes are secured by liens on the property being taxed. Property tax revenues are recognized by the City in the fiscal year they are assessed provided they become available as defined above.

i. Compensated Absences

Compensated absences comprise unused vacation leave, vested sick pay and certain compensated time off, which are accrued as earned. The City's liability for compensated absences is recorded in various governmental funds or proprietary funds as appropriate. The liability for compensated absences is determined annually. For all governmental funds, a liability of these amounts is reported only if they have matured, for example, as a result of employee resignations and retirements. The remaining portion is recorded as a liability in the statement of net position. Proprietary funds' liability for compensated absences is recorded in each proprietary fund.

The changes in compensated absence balances were as follows:

	Governmental Activities	Business Activities	Total
Beginning Balance	$ 17,261,633	$ 10,038,765	$ 27,300,398
Additions	2,856,029	2,574,504	5,430,533
Payments	(4,321,709)	(3,073,450)	(7,395,159)
Ending Balance	$ 15,795,953	$ 9,539,819	$ 25,335,772
Current Portion	$ 7,715,832	$ 5,427,093	$ 13,142,925

Compensated absences are liquidated by the fund that has recorded the liability. Governmental activities compensated absences are liquidated primarily by the General Fund.

Note 1: Summary of Significant Accounting Policies (Continued)

j. Inventories

Inventories are valued at cost, using the weighted-average method. Inventories of the governmental funds consist of expendable supplies held for consumption. The cost is recorded as an expenditure in the governmental funds at the time individual inventory items are consumed. Inventories reported in governmental funds are equally offset by nonspendable fund balance which indicates that they do not constitute available spendable resources even though they are a component of net current assets. Inventories of the proprietary funds consist primarily of supplies and equipment held for internal consumption.

k. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. In governmental funds, prepaid items are not in spendable form and are therefore included in nonspendable fund balance and recorded on the consumption method.

l. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles (GAAP) requires management to make estimates and assumptions that affect the reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

m. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the City's California Public Employees Retirement System (CalPERS) plan and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

n. Other Post-Employment Benefits (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the City of Roseville Retiree Healthcare Plan (Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

o. Fair Value Measurement

The City categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset’s fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

Note 1: Summary of Significant Accounting Policies (Continued)

p. Net Position

Net position is the excess of all the City's assets and deferred outflows of resources over all its liabilities and deferred inflows of resources, regardless of fund. Net position is divided into three categories. These categories apply only to net position, which is determined only for proprietary funds and at the government-wide level, and are described below:

Net investment in capital assets describes the portion of net position which is represented by the current net book value of the capital assets, less the outstanding balance of any debt issued to finance these assets.

Restricted describes the portion of net position which is restricted as to use by the terms and conditions of agreements with outside parties, governmental regulations, laws, or other restrictions which the City cannot unilaterally alter. These principally include developer fees received for use on capital projects (expended) or contributions received in permanent funds (unexpended), debt service requirements, and redevelopment funds restricted to low and moderate income purposes.

Unrestricted describes the portion of net position which is not restricted to use.

The City applies restricted resources when an expense is incurred for purposes which both restricted and unrestricted net position are available.

q. Fund Balance

In the fund financial statements, fund balances represent the net current assets of each fund. Net current assets generally represent a fund's assets and deferred outflows of resources, less its liabilities and deferred inflows of resources.

The City's fund balances are classified based on spending constraints imposed on the use of resources. For programs with multiple funding sources, the City prioritizes and expends funds in the following order: restricted, committed, assigned, and unassigned. Each category in the following hierarchy is ranked according to the degree of spending constraint:

Nonspendable represents balances set aside to indicate items do not represent available, spendable resources even though they are a component of assets. Fund balances required to be maintained intact, such as permanent endowments, and assets not expected to be converted to cash, such as prepaids, notes receivable, and land held for redevelopment are included. However, if proceeds realized from the sale or collection of nonspendable assets are restricted, committed or assigned, then nonspendable amounts are required to be presented as a component of the applicable category.

Restricted fund balances have external restrictions imposed by creditors, grantors, contributors, laws, regulations, or enabling legislation which requires the resources to be used only for a specific purpose. Encumbrances and nonspendable amounts subject to restrictions are included along with spendable resources.

Committed fund balances have constraints imposed by formal action of the City Council, such as an ordinance, which may be altered only by the same formal action of the City Council. Encumbrances and nonspendable amounts subject to council commitments are included along with spendable resources.

Assigned fund balances are amounts intended to be used by the City for specific purposes but do not meet the criteria to be classified as committed. Assignments may be made by the City Council or its designee, the Assistant City Manager/Chief Financial Officer. Unlike commitments, assignments generally only exist temporarily. Thus, additional action does not normally have to be taken for the removal of an assignment.

Note 1: Summary of Significant Accounting Policies (Continued)

Unassigned fund balance represents residual amounts that have not been restricted, committed, or assigned. This includes the residual General Fund balance and residual fund deficits, if any, of other governmental funds.

It is the City's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

r. Capital Assets

All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Contributed capital assets are valued at their estimated acquisition value on the date contributed. The City has recorded all its public domain (infrastructure) capital assets, which include roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems.

Capital assets with limited useful lives are depreciated over their estimated useful lives. Alternatively, the modified approach is used for certain capital assets. Depreciation is not provided under this approach, but all costs associated with these assets are expensed, unless they are additions or improvements.

The purpose of depreciation is to spread the cost of capital assets equitably among all users over the life of these assets. The amount charged to depreciation expense each year represents that year's pro rata share of the cost of capital assets.

Depreciation is provided using the straight-line method which means the cost of the asset is divided by its expected useful life in years and the result is charged to expense each year until the asset is fully depreciated. The City has assigned the useful lives and capitalization thresholds listed below to capital assets:

	Useful Lives	Capitalization Thresholds
Buildings	40 years	$ 20,000
Improvements	20 -75 years	no threshold
Equipment	6 - 20 years	5,000
Computer Equipment	6 years	5,000
Vehicles	6 - 8 years	5,000
Parks	25 years	5,000
Landscaping	12 years	20,000
Bike Paths	20 years	20,000
Bridges	90 years	20,000
Culverts	75 years	20,000
Crain Inlets	50 years	20,000
Roadway Minor Concrete	20 years	20,000
Sound Walls	35 years	20,000
Storm Drains	75 years	20,000
Traffic Signals	20 years	no threshold
Electric Distributions System	15 - 60 years	no threshold
Sewer and Water Distributions Systems	75 years	no threshold
Electric Generation	15 - 30 years	5,000
Electric Power Plants and Substation	40 years	5,000
Sewer and Water Treatment Plants	50 years	5,000

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Note 1: Summary of Significant Accounting Policies (Continued)

s. New Accounting Pronouncements

Effect of New Governmental Accounting Standards Board (GASB) Pronouncements

GASB Statement No. 84 – In January 2017, GASB issued Statement No. 84, *Fiduciary Activities*. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This statement is effective for the current fiscal year. The cumulative effects of this change in reporting are further described in Note 22.

GASB Statement No. 98– In October 2021, the GASB issued Statement No. 98, *The Annual Comprehensive Financial Report.* The Statement establishes the term annual comprehensive financial report and its acronym ACFR. The new term and acronym replace instances of comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments. The City has chosen to early implement this statement.

Future Governmental Accounting Standards Board (GASB) Pronouncements

GASB Statement No. 87 – In June 2017, GASB issued Statement No. 87, *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases; enhancing the comparability of financial statements between governments; and also enhancing the relevance, reliability (representational faithfulness), and consistency of information about the leasing activities of governments. This Statement is effective for reporting periods beginning after June 15, 2021. The City has not determined its effect on the financial statements.

GASB Statement No. 89 – In June 2018, the GASB issued Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period*. The objectives of this Statement are (a) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (b) to simplify accounting for certain interest costs. This Statement is effective for reporting periods beginning after December 15, 2020. The City has not determined its effect on the financial statements.

GASB Statement No. 90 – In September 2018, the GASB issued Statement No. 90, *Majority Equity Interests*, an amendment of GASB Statements No. 14 and No. 61. The objectives of this Statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. The Statement is effective for reporting periods beginning after December 15, 2019. The City has not determined its effect on the financial statements.

GASB Statement No. 91 – In May 2019, the GASB issued Statement No. 90, *Conduit Debt Obligations*. The objectives of this statement are to provide a single method for reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The Statement is effective for reporting periods beginning after December 15, 2021. The City has not determined its effect on the financial statements.

GASB Statement No. 92 – In January 2020, the GASB issued Statement No. 92, *Omnibus 2020.* The objectives of this Statement are to enhance comparability in accounting and financial reporting to improve the consistency of authoritative literature by addressing practices issues that have been identified during implementation and application of certain GASB Statements. The Statement is effective for reporting periods beginning after June 15, 2021. The City has not determined the effect on the financial statements.

Note 1: Summary of Significant Accounting Policies (Continued)

GASB Statement No. 93– In March 2020, the GASB issued Statement No. 93, *Replacement of Interbank Offered Rates*. The objective of this Statement is to improve financial reporting by addressing issues related to the replacement of an interbank offered rate (IBOR). The removal of LIBOR as an appropriate benchmark interest rate is effective for reporting periods ending after December 31, 2021.

GASB Statement No. 94– In March 2020, the GASB issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). The Statement is effective for reporting periods beginning after June 15, 2022. The City has not determined the effect on the financial statements.

GASB Statement No. 96– In May 2020, the GASB issued Statement No. 96, *Subscription-based Information Technology Arrangements*. The objective of this Statement is to provide guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). The Statement is effective for reporting periods beginning after June 15, 2022. The City has not determined the effect on the financial statements.

GASB Statement No. 97– In June 2020, the GASB issued Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – An Amendment of GASB Statement No.14 and No.84 and A Supersession of GASB Statement No.32.* The objective of this Statement is (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The Statement is effective for reporting periods beginning after June 15, 2021. The City has not determined the effect on the financial statements.

Note 2: Cash and Investments

The City pools cash from all sources and all funds, except certain specific investments within funds and cash with fiscal agents, so that it can be invested at the maximum yield, consistent with safety and liquidity, while individual funds can make expenditures at any time.

The City and its fiscal agents invest in individual investments and in investment pools. Individual investments are evidenced by specific identifiable pieces of paper called securities instruments, or by an electronic entry registering the owner in the records of the institution issuing the security, called the book entry system.

Individual investments are generally made by the City's fiscal agents as required under its debt issues. In order to maximize security, the City employs the Trust Department of a bank as the custodian of all City managed investments, regardless of their form.

The City's investments are reported at fair value, as required by generally accepted accounting principles. The City adjusts the carrying value of its investments to reflect fair value at each fiscal year end, and it includes the effects of these adjustments in income for that fiscal year.

Note 2: Cash and Investments (Continued)

a. Classification

Cash and investments are classified in the financial statements as shown below:

Primary Government:	
Cash and investment in City Treasury	$ 782,313,472
Restricted cash and investments with fiscal agents	47,857,955
Total city cash and investments with primary government	830,171,427
Fiduciary Funds (separate statement):	
Cash and investments in City Treasury	280,759,517
Restricted cash and investments with fiscal agents	75,166,821
Total cash and investments	$ 1,186,097,765
Cash and investments as of June 30, 2021, consist of the following:	
Cash in bank and on hand	$ 175,832,996
Investments	1,010,264,769
Total cash and investments	$ 1,186,097,765

Cash and investments with original maturities of three months or less are treated as cash and equivalents for purpose of preparing Proprietary Fund statements of cash flows. Also, each Proprietary Fund's portion of the City's overall cash and investment pool is treated as cash and equivalents since these amounts are in substance demand deposits.

b. Investments Authorized by the California Government Code and the City's Investment Policy

The City's Investment Policy and the California Government Code allow the City to invest in the following, provided the credit ratings of the issuers are acceptable to the City; and approved percentages and maturities are not exceeded. The table below also identifies certain provisions of the California Government Code or the City's Investment Policy where it is more restrictive:

Authorized Investment Type	Maximum Maturity	Minimum Credit Quality	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
U.S. Treasury Obligations[1]	5 years	None	None	None
U.S. Agencies Securities [1]	5 years	None	None	None
Forward Delivery Agreements	N/A	A	None	None
Local Agency Bonds	5 years	None	None	N/A
Repurchase Agreements	1 Year	None	None	None
Bankers' Acceptance	180 Days	None	40%	30%
Commercial Paper	270 Days	A - 1	25%	10%[2]
Medium Term Notes	5 years	A	30%	None
Collateralized Time Deposit	5 years	None	30%	None
Negotiable Certificate of Deposit	5 years	A	30%	None
Local Agency Investment Fund (LAIF)	N/A	None	None	LAIF Limit
Insured Savings Accounts	N/A	None	None	None
Money Market Mutual Funds	N/A	None	20	10%
Shares in a California Common Law Trust	N/A	None	None	None
Interest Rate Swaps[3]	N/A	None	None	None
Supranationals	5 years	AA	30%	None
Mortgage Pass-Through Securities	5 years	AA	20%	None

Note 2: Cash and Investments (Continued)

(1) In specified fund accounts where liquidity is not the primary investment objective, the maximum maturity can be up to ten years with granted express authority by the City Council. Such investments cannot be made less than three months following the approval of extended investment terms. All longer-term investments must be Federal Treasury or Agency securities. The specified fund accounts are:

- City Pool, subject to 25%
- Citizens Benefit Permanent Fund
- Roseville Aquatics Complex Maintenance Permanent Fund
- Endowment Private-Purpose Trust Fund
- OPEB Trust Fund
- All future trust and/or endowment funds established by the City with no anticipated use of principal

(2)Eligible commercial paper may not represent more than 10% of the outstanding paper of an issuing corporation.

(3)Interest rate swaps may only be used in conjunction with enterprise fund debt or investments, not the General Fund. Pursuant to its function as custodian and investment manager of the South Placer Wastewater Authority (Authority), the City invested certain Authority funds in Forward Delivery Agreements which are investments with fixed maturities, and which bear interest at a variable rate. To hedge against changes in short-term interest rates, the Authority entered into a swap agreement to create a synthetic fixed interest rate on one of the Forward Delivery Agreements. Risks associated with the Forward Delivery Agreement and associated swap agreement are those of the Authority and not those of the City. Details of the swap agreement and associated risks may be found in the Basic Financial Statements of the Authority which may be obtained by contacting the City Finance Department at 311 Vernon Street, Roseville, California 95678.

c. Investments Authorized by Debt Agreements

The City must maintain required amounts of cash and investments with trustees or fiscal agents under the terms of certain debt issues. These funds are unexpended bond proceeds or are pledged reserves to be used if the City fails to meet its obligations under these debt issues. The California Government Code requires these funds to be invested in accordance with City resolutions, bond indentures or State statutes. The table below identifies the investment types that are authorized for investments held by fiscal agents. The table also identifies certain provisions of these debt agreements:

Authorized Investment Type	Maximum Maturity	Minimum Credit Quality
U.S. Treasury Obligations	N/A	None
U.S. Agencies Securities	N/A	None
Certificates of Deposit	N/A - 30 days	None to A-1
Time Deposits	N/A - 30 days	None to A-1
Repurchase Agreements	N/A - 30 days	None to A
Bankers' Acceptance	N/A - 270 days	None to A-1
Money Market Funds	N/A	None to Aam-G
Taxable Governmental Money	N/A	None
Commercial Paper	180 - 270 days	A-1 to AA
Special Revenue Bonds	N/A	AA
Pre-refunded Municipal Obligations	N/A	AAA
Municipal Obligations	N/A	AAA
Common Law Trust	N/A	None
California Asset Management Pool (CAMP)	N/A	None
Lawful Investments	N/A	None
Investment Agreements	N/A	A+ to AA
Local Agency Investment Fund (LAIF)	N/A	None
Placer County Investment Pool	N/A	None
Supranationals	N/A	None
Mortgage Pass - Through Securities	N/A	None

Note 2: Cash and Investments (Continued)

d. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Normally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The City also manages its interest rate risk by holding most investments to maturity.

Information about the sensitivity of the fair values of the City's investments (including investments held by bond trustees) to market interest rate fluctuations is provided by the following table that shows the distribution of the City's investments by maturity or earliest call date:

	Remaining Maturity (in Months)				
	12 Months or Less	13 to 24 Months	25 to 60 Months	More Than 60 Months	Total
Federal Agency Securities	$ 78,396,435	$ 5,694,808	$ 195,366,123	$ 108,061,425	$ 387,518,791
Forward Purchase Agrrement	4,026,088	-	-	-	4,026,088
Local Agency Bonds	-	-	14,510,663	-	14,510,663
Corporate Notes	34,005,659	34,164,583	178,160,705	-	246,330,947
Money market Mutual Funds	45,306,469	-	-	-	45,306,469
Roseville Advantage Banks	10,130,644	-	-	-	10,130,644
Commercial Paper	62,993,680	-	-	-	62,993,680
Guaranteed Investment Contracts (GIC)	-	-	-	6,068,861	6,068,861
Post Employment Welfare Benefits Program Trust	142,571,035	-	-	-	142,571,035
Local Agency Investment Fund	89,965,317	-	-	-	89,965,317
California Asset Management Pool	842,274	-	-	-	842,274
Total	$ 468,237,601	$ 39,859,391	$ 388,037,491	$ 114,130,286	$ 1,010,264,769

The City is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The City reports its investment in LAIF at the fair value amount provided by LAIF, which is the same as the value of the pool share. At June 30, 2021, the fair value was $18,125 greater than the City's cost. The balance is available for withdrawal on demand and is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. Included in LAIF's investment portfolio are collateralized mortgage obligations, mortgage-backed securities, other asset-backed securities, loans to certain state funds, and floating rate securities issued by federal agencies, government-sponsored enterprises, United States Treasury Notes and Bills, and corporations. At June 30, 2021, these investments matured in an average of 291 days. LAIF is not registered with the Securities and Exchange Commission and is not rated.

The City is a participant in the California Asset Management Program (CAMP). CAMP is an investment pool offered by the California Asset Management Trust (Trust). The Trust is a joint powers authority and public agency created by the Declaration of Trust and established under the provisions of the California Joint Exercise of Powers Act (California Government Code Sections 6500 et seq., or the "Act") for the purpose of exercising the common power of its Participants to invest certain proceeds of debt issues and surplus funds. The Pool's investments are limited to investments permitted by subdivisions (a) to (n), inclusive, of Section 53601 of the California Government Code. The City reports its investments in CAMP at the fair value amounts provided by CAMP, which is the same as the value of the pool share. At June 30, 2021, the fair value approximated.

Note 2: Cash and Investments (Continued)

is the City's cost, and these investments had an average maturity of 52 days. CAMP is not registered with the Securities and Exchange Commission and is not rated.

Money market mutual funds were available for withdrawal on demand and at June 30, 2021 and had an average maturity of 27 days for the Dreyfus U.S. Treasury Money Market Fund and 27 days for the First American Money Market Fund.

e. Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization.

Presented below is the actual rating as of June 30, 2021, for each investment type as provided by Standard and Poor's investment rating system:

	AAA / AAAm	AA+ / AA / AA-	A+ / A / A-	Total
Investments:				
Federal agency securities	$ -	$ 89,400,330	$ 2,163,634	$ 91,563,964
Forward purchase agreement	-	4,026,088	-	4,026,088
Local Agency Bonds	-	12,570,512	-	12,570,512
Corporate notes	7,585,951	76,745,049	161,999,947	246,330,947
California Asset Management Program	842,274	-	-	842,274
Total	$ 8,428,225	$ 182,741,979	$ 164,163,581	355,333,785
Not Rated:				
Local Agency Investment Fund (LAIF)				89,965,317
FAMC & FHLB Discount Notes				212,982,707
Federal agency securities*				82,972,120
Local Agency Bonds				1,940,151
Money Market Mutual Funds				45,306,469
Commercial Paper				62,993,680
Roseville Advantage Banks				10,130,644
Post Employment Welfare Benefits Program Trust				142,571,035
Guaranteed Investment Contracts				6,068,861
Total Investments				$ 1,010,264,769

*These federal agency securities are not rated under Standard and Poors rating, however did meet the minimum rating for Moody's.

f. Concentration of Credit Risk

Investments in any one issuer, other than U. S. Treasury securities, money market mutual funds, and investment pools that represent 5 percent or more of total entity-wide investments are as follows at June 30, 2021:

Issuer	Investment Type	Amount	% of Portfolio
Federal Farm Credit Bank	Federal agency securities	$ 54,652,990	5.39%
Federal Home Loan Bank	Federal agency securities	97,094,665	9.57%
Federal Home Loan Mortgage Corporation	Federal agency securities	73,012,830	7.20%
Federal Agricultural Mortgage Corporation (FAMC)	Federal agency securities	115,888,041	11.42%

Note 2: Cash and Investments (Continued)

Investments in any one issuer that represent 5 percent or more of total investments by individual funds were as follows at June 30, 2021:

Fund	Issuer	Investment Type	Amount
Major Enterprise Funds:			
Roseville Natural Gas Financing Authority	Wachovia Bank	Forward Purchase Agreement	$ 4,026,088
Water	FSA Security Assurance	Guaranteed Investment Contract	3,918,125

g. Fair Value Measurements

The City's Pool categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. These principles recognize a three-tiered fair value hierarchy, as follows:

- Level 1: Investments reflect prices quoted for identical assets in active markets;
- Level 2: Investments reflect prices that are based on a similar observable inputs;
- Level 3: Investments reflect prices based on unobservable inputs.

The asset's level within the hierarchy is based on the lowest level of input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. The determination of what constitutes observable requires judgment by management. City management consider observable data to be that market data, which is readily available, regularly distributed or updated, reliable, and verifiable, not proprietary, and provided by multiple independent sources that are actively involved in the relevant market. The categorization of an investment within the hierarchy is based upon the relative observability of the inputs to its fair value measurement and does not necessarily correspond to City management's perceived risk of that investment. The City has a forward purchase agreement that is measured using level 3 inputs. This item is valued using the discounted cash flows approach. Deposits and withdrawals in governmental investment pools, such as LAIF and CAMP Investment Pools, are made on the basis of $1 and not fair value. Accordingly, the City's measured fair value of its proportionate share in these types of investments is based on uncategorized inputs not defined as a Level 1, Level 2, or Level 3 input.

The Pool has the following recurring fair value measurements as of June 30, 2021:

Investments at Fair Value	Total	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Federal Agency Securities	$ 387,518,791	$ -	$ 387,518,791	$ -
Commercial Paper	62,993,680	-	62,993,680	-
Corporate Medium Term Notes (MTN) Securities	246,330,947	-	246,330,947	-
Municipal Securities	14,510,663	-	14,510,663	-
Forward Purchase Agreements	4,026,088	-	-	4,026,088
Post Employment Welfare Benefits Program Trust	142,571,035	2,280,220	135,770,207	4,520,608
Money Market Mutual Funds	45,306,469	45,306,469	-	-
Total Investments at Fair Value	903,257,673	$ 47,586,689	$ 847,124,288	$ 8,546,696
Investments measure at amorized cost				
Guaranteed Investment Contracts (GIC's)	6,068,861			
Investments with uncategorized inputs				
Local Agency Investment Fund	89,965,317			
California Asset Management Program	842,274			
Roseville Advantage Bank	10,130,644			
Total investments measured with uncategorized inputs	100,938,235			
Total investments	$ 1,010,264,769			

Note 3: Interfund Transactions

a. Transfers Among Funds

With City Council approval, resources may be transferred from one City fund to another. Transfers between funds during the fiscal year ended June 30, 2021, were as follows:

Fund Receiving Transfer	Fund Making Transfer	Amount Transferred	
General Fund	Landscaping and Lighting Services Districts Fund	4,915,056	(A)
	Grants Fund	135,000	(A)
	Roadway Fund	1,200,000	(C)
	Equipments Replacement Fund	11,879	(B)
	Electric Fund	6,156,436	(C)
	Total General Fund	12,418,371	
Open Space Fund	Landscaping and Lighting Services Districts Fund	634,777	(A)
Golf Course Fund	General Fund	1,004,749	(A)
CFD Capital Projects	General Fund	22	(A)
	Landscaping and Lighting Services Districts Fund	128,005	(A)
	Roseville Finance Authority Capital Projects Fund	619,335	(B)
	Total Development Impact Fund	747,340	
Cable TV PEG Fund	Fleet Replacement Fund	34,555	(D)
Roadway Fund	Solid Waste Fund	301,453	(C)
	Water Fund	754,503	(C)
	Wastewater Fund	686,545	(C)
	Total Roadway Fund	1,742,501	
Citizens Benefit Fund	General Fund	1,044,840	(A)
General Fund Capital Fund	General Fund	707,000	(A),(I
RFA Debt Service Fund	General Fund	797,223	(B)
	Development Impact Fund	166,065	(B)
	Electric Fund	391,971	(B)
	Water Fund	358,529	(B)
	Wastewater Fund	38,886	(B)
	Golf Course Fund	481,735	(B)
	Solid Waste Fund	143,878	(B)
	Total RFA Debt Service Fund	2,378,287	
Local Transporation Fund	General Fund	91,422	(A)
School-Age Child Care Fund	General Fund	70,081	(A)
	Total Enterprise Funds	161,503	
Fleet Replacement Fund	Wastewater Fund	11,240	(D)
	Total Interfund Transfers	$ 20,885,185	

(A) Transfers to fund operations
(B) Transfers to fund various projects and/or pay debt service
(C) Transfers to fund in-lieu franchise fees
(D) Transfers of capital assets between funds

Note 3: Interfund Transactions (Continued)

b. Current Interfund Balances

Current interfund balances arise in the normal course of business and are expected to be repaid shortly after the end of the fiscal year. At June 30, 2021, interfund balances comprised the following:

Due to Other Funds	Due From Other Funds	Amount	
Governmental Funds			
Special revenue funds:			
Golf Fund	Fleet Replacement Fund	$ 127,000	(A)
Roseville Aquatics Maintenance	General Fund	36,537	(B)
	TotalSpecial revenue funds Fund	163,537	
Debt service fund:			
Roseville Financing Authority	General Fund	61,780	(B)
Capital projects fund:			
Development Impact Fund	General Fund	409,042	(A)
Development Impact Fund	General Fund	569,440	(A)
Development Impact Fund	Fleet Replacement Fund	33,345	(A)
Development Impact Fund	Fleet Replacement Fund	368,396	(A)
	Total Development Impact Fund	1,380,223	
Enterprise Funds			
Roseville Natural Gas Financing Authority	General Fund	44,226	(B)
School-Age Child Care Fund	Fleet Replacement Fund	55,000	(A)
	General Fund	2,397,396	(B)
	Total School-Age Child Care Fund	2,452,396	
		$ 4,102,162	

(A) Current portion of the advances mentioned in 3C below.
(B) To cover negative cash balances as of June 30.

c. Long-Term Interfund Advances

At June 30, 2021, the funds below had made advances which were not expected to be repaid within the next year:

Fund Receiving Advance	Fund Marketing Advance	Amount of Advance
Governmental Funds		
Special revenue funds:		
Golf Course Fund	Fleet Replacement Fund	$ 1,861,000
	Total Special Revenue Funds	1,861,000
Capital projects fund:		
Development Impact Fund	General Fund	5,461,850
Development Impact Fund	Fleet Replacement Fund	2,578,590
	Total Development impact fund	8,040,440
Enterprise Funds		
School-Age Child Care Fund	Fleet Replacement Fund	890,000
		$ 10,791,440

Note 3: Interfund Transactions (Continued)

Golf Course advance from the Fleet Fund bears interest at the prior fiscal year's average interest rate of the City's pooled investments. Principal is paid annually in the amount of $127,000 with the final principal payment in fiscal year 2037. Simple interest is deferred for the life of the loan and a lump-sum deferred interest payoff is due in fiscal year 2037. As of June 30, 2021, the accrued deferred interest payable not included in the advance amount in the table above is $2,324,045.

Development Impact has two advances from the General Fund that bears interest at the prior fiscal year's average interest rate of the City's pooled investments. The first advance has principal payments of $409,042 and interest are being paid over the period beginning in fiscal year 2018 and ending in fiscal year 2028. The second advance has principal and interest that are deferred until fiscal year 2022. Deferred interest is added to the principal balance annually as incurred. Beginning in fiscal year 2022, principal of $571,393 and interest are payable over seven years with final payment in fiscal year 2028.

Development Impact has two advances from the Fleet Fund. The first advance bears interest at the prior fiscal year's average interest rate of the City's pooled investments plus one-half percent. Interest only payments were made the first three years of the advance beginning in fiscal year 2015. Principal payments of $33,345 plus interest are being paid over an 18-year term beginning in fiscal year 2018 and ending in fiscal year 2035. The second advance bears interest at the prior fiscal year's interest rate of the City's pooled investments. Principal and interest will be paid annually over six years starting in fiscal year 2021 with the final payment in fiscal year 2026.

School-Age Child Care advance from the Fleet Fund bears interest at the prior fiscal year's average interest rate of the City's pooled investments. In fiscal year 2018 two prior advances and one new $300,000 advance were consolidated into one total advance. Principal and interest payments are being paid over a 15-year term beginning in fiscal year 2018 and ends in fiscal year 2037. In fiscal year 2020, $340,000 was added. Principal amount repayments are $55,000 annually.

d. Internal Balances

Internal balances are presented in the City-wide financial statements only. They represent the net interfund receivables and payables remaining after the elimination of all such balances within governmental and business- type activities.

Note 4: Receivables

The City nets its Accounts, Interest, and Due From Other Agency receivables together and presents this amount as Receivables in the financial statements. These separate receivables are classified below for the Governmental and Proprietary funds:

Note 4: Receivables (Continued)

	General	Community Facilities District Capital Projects	Non-Major Governmental Funds	Total Governmental Funds	Governmental Activities Internal Service Funds	Total Governmental Activities
Accounts receivables	$ 21,426,046	$ -	$ 6,620,965	$ 28,047,011	$ 258,711	$ 28,305,722
Taxes receivable	2,420,056	-	465,300	2,885,356	-	2,885,356
Interest receivable	398,476	18,700	3,755,704	4,172,880	2,607,274	6,780,154
Total	$ 24,244,578	$ 18,700	$ 10,841,969	$ 35,105,247	$ 2,865,985	$ 37,971,232

	Business-Type Activities - Enterprise Funds						
	Electric	Water	Wastewater	Waste Services	Roseville Natural Gas Financing Authority	Non-Major Enterprise Funds Total	Totals
Accounts receivables	$ 27,845,887	$ 4,715,645	$ 4,887,547	$ 3,264,559	$ -	$ 7,605,730	$ 48,319,368
Taxes receivable	28,278	-	-	-	-	-	28,278
Interest receivable	539,117	256,033	150,593	66,722	28	11,410	1,023,903
Permits receivables	248,618	4,405,019	4,248,216	410	-	8,369	8,910,632
Total	$ 28,661,900	$ 9,376,697	$ 9,286,356	$ 3,331,691	$ 28	$ 7,625,509	$ 58,282,181

Note 5: Notes Receivable

The City engages in programs designed to encourage business enterprises, construction or improvement in low- to-moderate income housing, or other projects. Under these programs, grants or loans are provided with favorable terms to businesses, homeowners or developers who agree to spend these funds in accordance with the City's terms. Although these notes are expected to be repaid in full, their balances have been offset in the fund financial statements by unavailable revenue, due to other government agencies or fund balance. Notes receivable were comprised of the following at June 30, 2021:

Flood Loan Notes	$ 6,633
Housing Elevation Notes	10,000
Water Meter Notes Receivable	48,147
Tenant Improvement Notes Receivable	90,793
Flood Control Loan	601,397
SPWA Loan	4,344,362
First Time Home-Buyer Notes	9,430,950
Due From Successor Agency	15,610,127
Housing Rehabilitation and Affordable Housing Notes	31,057,536
Total	$ 61,199,945

a. Flood Loan Notes Receivable

The City has provided notes to various homeowners and businesses for rehabilitation due to flood damage. The maximum note amount is $5,000 carrying various interest rates and payment dates. The balance of these notes receivable at June 30, 2021 was $6,633.

b. Housing Elevation Notes Receivable

In fiscal year 1997, the Federal Emergency Management Agency (FEMA) approved Hazard Mitigation Grant Program funds to be used for residential home elevation projects in the City at a maximum of $5,000 per household, with the total federal share not to exceed $1,493,096. The City provided matching funds to each eligible household at a maximum of $5,000 in the form of a zero percent, deferred loan payable upon sale, change of title or change of use. As of June 30, 2021, two notes funded through the FEMA Hazard Mitigation Grant Program were outstanding with a total balance of $10,000.

Note 5: Notes Receivable (Continued)

c. Water Meter Notes Receivable

The City entered into an agreement with Stonesfair Management for Water Meter Installations at Windscape Apartments. The original note amount is payable in 120 monthly installments. The balance of note at June 30, 2021 was $48,147.

d. Tenant Improvement Notes Receivable

The City entered into a tenant improvement notes receivable with the Sierra Joint Community College District for overages in their Tenant Improvement allowance for the 316 Vernon Street Office Building Project. The original note amount was for $128,141 payable in 120 monthly installments. The balance of note at June 30, 2021 was $90,793.

e. Flood Control Loan

On May 10, 2017, the City entered into an agreement with the Placer County Flood Control and Water Conservation District to fund the Antelope Creek Flood Control project with a loan to be paid back with future development fees. The loan bears simple interest based on the Construction Cost Index. As of June 30, 2021, the balance of the loan was $601,397.

f. SPWA Loan

In June 2020, the City entered into loan agreements with the State Water Resources Control Board to secure funding for the Pleasant Grove Wastewater Treatment Plant Expansion and Energy Recovery Projects in the form of loans from the Clean Water State Revolving Fund. The City then entered into a reimbursement agreement with the South Placer Wastewater Authority as the Authority is responsible for the completion of these projects. The loans are approved for up to $108,021,755, bear interest at the rate of 1.30% and are payable in 30 annual payments beginning on June 10, 2023. Total funds drawn on the loans at June 30, 2021 was $4,344,362.

g. First Time Home-Buyer Notes Receivable

The City engages in a first-time home-buyer program designed to encourage home ownership among low-income residents. Under this program, grants are provided at no interest and are due upon sale or transfer of the property. Although these notes are expected to be repaid in full, their balance has been offset with the with a deferred inflow of resources, as they are not expected to be repaid during the next fiscal year and any repayments will be used to reduce future grant draw-downs by the City. The balance of the notes receivable arising from this program at June 30, 2021, was $9,430,950.

h. Successor Agency Loans

Prior to July 1, 2011, the former Redevelopment Agency had received various advances from various City funds. These advances bore interest at the average interest rate of the City's pooled investments. Principal and accrued interest on the advances totaled $32,768,517 at July 1, 2011. During fiscal year 2012, the City and Redevelopment Agency determined that certain advances should have instead been funded by bond proceeds of the Agency. Therefore, the Redevelopment Agency repaid advances from the City in the amount of $7,309,447 prior to the dissolution of the Agency on January 31, 2012.

Note 5: Notes Receivable (Continued)

With the dissolution of the Agency effective February 1, 2012, the Successor Agency assumed the balance of the obligation to repay the advances in the amount of $25,603,129 for principal and accrued interest and recorded a notes payable to the Low and Moderate Income Housing Asset Fund equal to twenty percent of the balance of the notes. During fiscal year 2013, the State Department of Finance denied the prepaid advance and required the return of $7,309,447 to the Successor Agency. The General Fund returned the cash to the Successor Agency during fiscal year 2013. The Successor Agency received its Finding of Completion in August 2013 determining that notes are enforceable obligations.

During fiscal year 2014, the Successor Agency completed its Long-Range Property Management Plan which was approved by the Department of Finance in May 2014 and as a result, the Successor Agency transferred land that was designated for governmental use to the City in the amount of $7,107,581. As a result of the transfer, the City cancelled the notes that had been made to the former Redevelopment Agency for the purchase of those properties, including accrued interest, in the amount of $5,902,331.

During fiscal year 2014, the Department of Finance clarified how the interest is to be calculated on each note to the Successor Agency. The City recalculated the interest due on the notes using the revised guidance and as a result the interest receivable was reduced by $3,030,067. The principal balance of the notes as of June 30, 2021 is $15,610,127.

i. Housing Rehabilitation and Affordable Housing Notes Receivable

The City engages in programs designed to encourage construction or improvement in low-to-moderate income housing or other projects. Under these programs, grants or notes are provided under favorable terms to home- owners or developers who agree to spend these funds in accordance with the City's or Agency's terms. Although these notes are expected to be repaid in full, their balance has been offset with a deferred inflow of resources as they are not expected to be repaid during the next fiscal year and any repayments will be used to reduce future grant draw-downs by the City. With the dissolution of the Agency effective February 1, 2012, the assets of the Low and Moderate Income Housing Fund, including affordable housing notes receivable, were assumed by the Low and Moderate Income Housing Asset Fund. The balance of the notes receivable arising from these programs at June 30, 2021, was $24,985,689.

Note 6: Developer Permit Fees Receivable

The City has entered into a number of agreements with developers to defer permit fees for various projects within the City. Although these fees are expected to be repaid in full, their balance has been offset by unavailable revenue in governmental funds, as they are not expected to be repaid early enough to be reported as a current asset. The receivable was valued at $7,520,267 at June 30, 2021.

Note 7: Development Agreements

The City may enter into development agreements in an effort to provide incentives to develop new businesses and new tax revenues. The substance of these agreements is that developers or other public agencies will be paid a portion of future sales tax or traffic mitigation fee revenues produced by their developments. These payments are conditioned on the generation of sales tax revenues or traffic mitigation fee revenues by these developments and the City is not required to use any other resources to pay these amounts.

Note 8: Capital Assets

a. Capital Asset Additions, Retirements and Transfers

Capital asset activity for the year ended June 30, 2021, was as follows:

	Balance July 1, 2020	Additions	Retirements	Transfers	Balance June 30, 2021
Governmental activities					
Capital assets, not being depreciated:					
Land	$ 133,831,323	$ 765,074	$ (7,903,873)	$ -	$ 126,692,524
Streets (modified)	358,999,990	8,400,979	-	16,510,564	383,911,533
Construction in progress	66,612,104	74,857,443	-	(74,429,122)	67,040,425
Total capital assets not being depreciated	559,443,417	84,023,496	(7,903,873)	(57,918,558)	577,644,482
Capital assets, being depreciated:					
Buildings	185,182,857	99,656	(253,554)	-	185,028,959
Improvements	44,406,471	146,930	-	3,870,861	48,424,262
Vehicles & equipment	80,524,893	2,101,165	(2,223,860)	10,151,470	90,553,668
Parks	89,879,384	990,899	-	16,619,407	107,489,690
Landscaping	56,406,041	425,010	-	3,990,824	60,821,875
Bike Paths	9,961,675	156,453	-	-	10,118,128
Bridges	75,006,498	-	-	10,481,324	85,487,822
Culverts	21,029,296	-	-	-	21,029,296
Curb, gutter, sidewalk, and median curbs	181,375,078	3,638,769	-	2,317,933	187,331,780
Drain inlets	21,896,150	1,730	-	164,061	22,061,941
Soundwall	42,166,030	1,076,560	-	277,436	43,520,026
Storm drains	111,893,434	4,612,434	-	10,045,242	126,551,110
Traffic signals	1,426,196	391,403	-	-	1,817,599
Total capital assets being depreciated	921,154,003	13,641,009	(2,477,414)	57,918,558	990,236,156
Less accumulated depreciation for:					
Buildings	(73,330,610)	(4,551,925)	26,388	-	(77,856,147)
Improvements	(15,516,389)	(871,098)	-	-	(16,387,487)
Vehicles & equipment	(56,669,814)	(8,027,198)	2,219,136	-	(62,477,876)
Parks	(53,129,414)	(3,035,885)	-	-	(56,165,299)
Landscaping	(46,692,868)	(1,632,564)	-	-	(48,325,432)
Bike Paths	(8,090,185)	(233,002)	-	-	(8,323,187)
Bridges	(15,238,355)	(861,801)	-	-	(16,100,156)
Culverts	(7,234,218)	(280,390)	-	-	(7,514,608)
Curb, gutter, sidewalk, and median curbs	(139,102,309)	(4,586,704)	-	-	(143,689,013)
Drain inlets	(11,238,575)	(440,134)	-	-	(11,678,709)
Soundwall	(17,329,232)	(1,215,988)	-	-	(18,545,220)
Storm drains	(23,138,497)	(1,589,889)	-	-	(24,728,386)
Traffic signals	(64,292)	(133,357)	-	-	(197,649)
Total accumulated depreciation	(466,774,758)	(27,459,935)	2,245,524	-	(491,989,169)
Net capital assets being depreciated	454,379,245	(13,818,926)	(231,890)	57,918,558	498,246,987
Governmental activities capital assets, net	**$ 1,013,822,662**	**$ 70,204,570**	**$ (8,135,763)**	**$ -**	**$ 1,075,891,469**

Note 8: Capital Assets (Continued)

	Balance July 1, 2020	Additions	Retirements	Transfers	Balance June 30, 2021
Business-type activities					
Capital assets, not being depreciated:					
Land	$ 17,689,908	$ -	$ -	$ -	$ 17,689,908
Streets (modified)	2,304,491	-	-	-	2,304,491
Construction in progress	48,221,785	109,507,310	(11,241)	(38,344,911)	119,372,943
Total capital assets not being depreciated	68,216,184	109,507,310	(11,241)	(38,344,911)	139,367,342
Capital assets, being depreciated:					
Buildings	33,228,239	-	-	383,791	33,612,030
Improvements	43,259,851	-	-	-	43,259,851
Vehicles & equipment	49,128,223	296,843	(2,667,162)	5,308,777	52,066,681
Landscaping	1,740,121	-	-	-	1,740,121
Bike Paths	6,531,682	-	-	-	6,531,682
Bridges	12,018,098	-	-	-	12,018,098
Culverts	348,248	-	-	-	348,248
Curb, gutter, sidewalk, and median curbs	755,592	-	-	467,515	1,223,107
Drain inlets	75,699	-	-	-	75,699
Storm drains	164,362	-	-	-	164,362
Traffic signals	72,561,009	34,721	(387,647)	2,032,517	74,240,600
Plants and substations	379,028,082	-	(195,088)	12,454,575	391,287,569
Distribution	1,514,987,083	112,157,262	(738,913)	9,182,035	1,635,587,467
Generation	204,380,728	-	(50,008)	8,515,701	212,846,421
Total capital assets being depreciated	2,318,207,017	112,488,826	(4,038,818)	38,344,911	2,465,001,936
Less accumulated depreciation for:					
Buildings	(9,039,566)	(838,702)	-	-	(9,878,268)
Improvements	(3,848,570)	(1,010,603)	-	-	(4,859,173)
Vehicles & equipment	(30,911,691)	(4,819,689)	2,572,217	-	(33,159,163)
Landscaping	(706,546)	(99,177)	-	-	(805,723)
Bike Paths	(3,039,003)	(326,584)	-	-	(3,365,587)
Bridges	(343,276)	(133,534)	-	-	(476,810)
Culverts	(53,609)	(4,643)	-	-	(58,252)
Curb, gutter, sidewalk, and median curbs	(144,450)	(57,259)	-	-	(201,709)
Drain inlets	(2,379)	(1,514)	-	-	(3,893)
Storm drains	(10,878)	(2,191)	-	-	(13,069)
Traffic signals	(45,453,400)	(2,545,037)	381,795	-	(47,616,642)
Plants and substations	(155,510,700)	(8,616,881)	195,088	-	(163,932,493)
Distribution	(397,034,756)	(24,250,385)	367,044	-	(420,918,097)
Generation	(94,931,672)	(7,958,176)	19,209	-	(102,870,639)
Total accumulated depreciation	(741,030,496)	(50,664,375)	3,535,353	-	(788,159,518)
Net capital assets being depreciated	1,577,176,521	61,824,451	(503,465)	38,344,911	1,676,842,418
Business-type activities capital assets, net	**$ 1,645,392,705**	**$ 171,331,761**	**$ (514,706)**	**$ -**	**$ 1,816,209,760**

Note 8: Capital Assets (Continued)

b. Depreciation Allocation

Depreciation expense is charged to functions and programs based on their usage of the related assets. The amounts allocated to each function or program is as follows:

Governmental Activities	
General Government	$ 1,191,331
Development & Operations	193,192
Public Works	8,425,796
Police	200,458
Fire	260,977
Library	310,502
Parks and Recreation	5,692,698
Capital assets held by the City's internal service funds are charged to the various functions based on their usuage of the assets	11,184,981
Total Governmental Activities	$ 27,459,935
Business-Type Activities	
Electric	$ 22,902,800
Water	11,199,610
Wastewater	14,092,506
Waste Services	452,737
Local Transportation	1,902,734
School-Age Child Care	113,988
Total Business-Type Activities	$ 50,664,375

c. Streets Covered By the Modified Approach

The City has elected to use the modified approach with respect to its streets. The City's policy based on current funding is to maintain the arterial and collector roadways at an average Pavement Quality Index (PQI) of 72 and residential roadways at an average PQI of 65, instead of providing depreciation. During fiscal year 2021, the City expended $6,033,245 to preserve its streets. The City estimates that it will be required to expend approximately $4,588,932 in fiscal year 2022 to maintain its streets at this condition level.

Note 9: Long-Term Debt

The City generally incurs long-term debt to finance projects or purchase assets, which will have useful lives equal to or greater than the related debt.

For governmental fund types, bond premiums and discounts, as well as issuance costs, are recognized during the current period. Bond proceeds are reported as other financing sources gross of the applicable premium or discount. Issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures. For proprietary fund types included, bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Any differences between proprietary and government-wide refunded debt and the debt issued to refund it, is amortized over the remaining life of either the refunded debt or the refunding debt, whichever is shorter.

Note 9: Long-Term Debt (Continued)

a. Current Year Transactions and Balances

	Original Issue Amount	Balance June 30, 2020	Additions	Deletions*	Balance June 30, 2021	Short term Portion
Governmental Activities Debt:						
Direct Placement Debt:						
Lease:						
2013 Public Facilities Refunding						
2.15%, due 8/1/25	$ 16,324,609	$ 7,482,335	$ -	$ 1,338,400	$ 6,143,935	$ 1,365,949
Loans:						
Successor Agency	4,072,574	3,469,049	-	-	3,469,049	-
Total direct placement	20,397,183	10,951,384	-	1,338,400	9,612,984	1,365,949
Certificates of Participation						
2015 316 Vernon Street Project						
2.00% - 5.25%, due 8/1/45	14,425,000	13,440,000	-	275,000	13,165,000	290,000
Add: dept premium	-	723,014	-	27,808	695,206	-
Total certificate of participation	14,425,000	14,163,014	-	302,808	13,860,206	290,000
Total Governmental-Type Activities Debt:	**$ 34,822,183**	**$ 25,114,398**	**$ -**	**$ 1,641,208**	**$ 23,473,190**	**$ 1,655,949**
Business-Type Activities Debt:						
Direct Placement Debt:						
Certificates of Participation						
2012 Electric System Revenue Refunding						
variable rates, due 2/1/35	$ 90,000,000	$ 54,000,000	$ -	$ -	$ 54,000,000	$ -
Loans						
2020 SRF Loan						
1.30% Interest, due 6/10/2052	4,344,362	-	4,344,362	-	4,344,362	-
Total direct placement debt	94,344,362	54,000,000	4,344,362	-	58,344,362	-
Certificates of Participation						
2004 Electric System Revenue,						
3.00% - 5.25%, due 2/1/34	39,940,000	5,000	-	-	5,000	-
Less: bond discount	(728,254)	-	-	-	-	-
2015 Water Utility Revenue Refunding						
2.00% - 5.00%, due 12/1/30	42,565,000	30,335,000	-	2,695,000	27,640,000	2,825,000
Add: bond preminum	6,899,891	4,619,644	-	461,965	4,157,679	
Total Certificates of Participation	88,676,637	34,959,644	-	3,156,965	31,802,679	2,825,000
Revenue Bonds						
2007 Gas Revenue Bonds						
4.00% - 4.00%, due 2/15/28	209,350,000	108,675,000	-	11,385,000	97,290,000	11,920,000
Add: bond preminum	15,454,116	5,151,372	-	735,910	4,415,462	-
2013 Electric System Revenue Refunding						
2.00% - 5.00%, due 2/1/29	48,780,000	25,275,000	-	18,985,000	6,290,000	5,415,000
Add: bond preminum	5,899,513	3,318,476	-	2,315,821	1,002,655	-
2011 Refunding Wastewater Revenue Bonds, Series C						
1.00% - 5.25%, due 11/1/25	36,315,568	3,412,525	-	3,412,525	-	-
Add: bond preminum	2,839,017	80,695	-	80,695	-	-
2014 Refunding Electric System Revenue Bonds						
5.00%, due 2/1/34	16,485,000	16,485,000	-	16,485,000	-	-
Add: bond preminum	2,129,224	1,490,457	-	1,490,457	-	-
2017A Electric System Revenue Refunding						
3.00% - 5.00%, due 2/1/37	56,210,000	56,210,000	-	-	56,210,000	175,000
Add: bond preminum	5,069,937	4,104,235	-	241,426	3,862,809	-
2017B Taxable Electric System Revenue Refunding						
1.03% - 2.41%, due 2/1/22	6,265,000	5,160,000	-	2,635,000	2,525,000	2,525,000
2020 Refunding Electric System Revenue Bonds						
0.39%-2.08%, due 2/1/34	34,770,000	-	34,770,000	320,000	34,450,000	640,000
2017 Wastewater Revenue Bonds						
5.00%, due 11/1/37	46,109,348	48,285,446	-	48,285,446	-	-
Add: bond preminum	10,618,219	9,451,437	-	9,451,437	-	-
2020 Wastewater Reveune Bonds						
5.00%, due 11/1/35	30,296,244	30,296,244	-	30,296,244	-	-
Add: bond preminum	10,372,759	10,372,759	-	10,372,759	-	-
Total Revenue Bonds	536,963,945	327,768,646	34,770,000	156,492,720	206,045,926	20,675,000
Total Business-Type Activities Debt:	**$ 719,984,944**	**$ 416,728,290**	**$ 39,114,362**	**$ 159,649,685**	**$ 296,192,967**	**$ 23,500,000**

Note 9: Long-Term Debt (Continued)

b. Direct Placement Debt

2013 Public Facilities Refunding Lease

On June 1, 2013, the City entered into a Lease and Sublease Agreement in the amount of $16,324,609 to refund the outstanding 2003A Public Facilities Refunding Certificates of Participation (2003A COPs) and the 2003B Golf Course Refunding Certificates of Participation (2003B COPs). The 2003A and 2003B COPs were called on August 1, 2013. The Lease is repayable from any source of available funds of the City which includes the General Fund; however, the Golf Course Special Revenue Fund is expected to repay the portion of the lease related to the refunding of the 2003B Certificates of Participation. Principal and interest payments are payable semi-annually on February 1 and August 1 through 2025. The amount outstanding as of June 30, 2021 was $6,143,935 in governmental activities.

Loans from the Successor Agency

The former Redevelopment Agency made a loan in the amount of $3,469,049 in May 2011 to the Roseville Community Development Corporation, a component unit of the City. The Agency had entered into the agreement with the Corporation under which the Agency agreed to provide funding to the Corporation in the form of a start-up loan not to exceed five million dollars ($5,000,000). The loan is a 20-year loan deferred for 10 years with accrued interest and principal due beginning January 1, 2021. A State Supreme Court decision on August 11, 2011 suspended all redevelopment activity effective June 28, 2011. However, the Successor Agency of the Redevelopment Agency continued to make disbursements related to the loan agreement after that date, because it had been approved by the Redevelopment Agency Board prior to the Court decision.

Under the provisions of Health and Safety Code Section 34171(d)(2), agreements between the City or any of its component units and the former Redevelopment Agency that were executed after December 31, 2010 are no longer enforceable obligations and Health and Safety Code Section 34167.5 requires that if the City or component unit is not contractually committed to a third party for the expenditure or encumbrance of those funds that they be returned to the Successor Agency.

The City continues to contend that the loan agreement was lawfully entered into at the time of its execution and therefore transactions executed with the Corporation prior to the dissolution of the redevelopment agency were not reversed in the current fiscal year and remain in the Corporation as of June 30, 2021.

Upon dissolution of the redevelopment agency, the note was transferred to the Successor Agency. The note accrues interest at a rate equal to the City's average interest earnings plus 1 percent, adjusted every five years. Principal and interest payments commence on June 30, 2021 and will be due annually with the final payment scheduled on June 30, 2030. As of June 30, 2021, the note bears interest of 2.288 percent with interest accrued of $683,003. The principal amount outstanding as of June 30, 2021 was $3,469,049.

2012 Electric System Revenue Refunding Certificates of Participation

On November 7, 2012, the City entered into a direct placement agreement with U.S. Bank for the purchase of the 2012 bonds. The COPSs were issued to refund and retire the outstanding balance of the 2008A Electric System Revenue COPs. As of June 30, 2021, the City’s outstanding debt from direct borrowing of $54,000,000 are subject to special redemption prior to their respective stated date of maturity by the City upon written notice. There is no provision for early redemption by U.S. Bank (Purchaser).

The bonds are secured by a pledge of the net revenue of the Electric Department. The revenue may not be used for any other purpose while any of the bonds remain outstanding.

Note 9: Long-Term Debt (Continued)

The continuing covenant agreement for the bonds includes a provision that in an event of default, the repayment of the outstanding principal plus any accrued interest becomes immediately due. The City is responsible for cost increases caused by the adoption of a law or rule applicable to the bonds, changes in the taxes or tax basis of the Purchaser or Credit Protection Provider.

The terms of this agreement were renewed on April 20, 2016 and expired on November 1, 2019. The City originally entered into a 27-year interest rate swap agreement for the entire amount of the 2008A COPs, and the interest rate swap agreement remains outstanding after the refunding, but the notional amount of the swap is based on the notional amount of the 2008A COPs. The combination of the variable rate COPs and a floating rate swap creates synthetic fixed-rate debt for the City. The synthetic fixed rate for the COPs was 4.191 percent for the year ended June 30, 2020. On November 1, 2019, the 2012 Electric COPs were paid down by $36,000,000 leaving a balance of $54,000,000. In addition, the Bank of America Merrill Lynch swap was terminated as of this date. As a result, the City paid $7,176,500 to terminate the interest rate swap agreement. The U.S. Bank direct placement was renewed with new interest rate terms of 80% of one-month LIBOR plus 60 basis points with direct placement expiring May 1, 2023. The COPs are subject to mandatory prepayment annually beginning February 1, 2023 through 2035. The balance outstanding as of June 30, 2021 is $54,000,000.

The continuing covenant agreement for the bonds includes a provision that in an event of default, the repayment of the outstanding principal plus any accrued interest becomes immediately due.

2020 State Revolving Fund Loan

In June 2020, the City entered into a loan agreement with the State Water Resources Control Board to secure funding for the Pleasant Grove Wastewater Treatment Plant Expansion and Energy Recovery Project in the form of a loan from the Clean Water State Revolving Fund. The loan is approved for up to $108,021,755, bears interest at the rate of 1.30%, and is payable in 30 annual payments beginning on June 10, 2023. Total funds drawn on the loan at June 30, 2021 was $4,344,362.

c. Certificates of Participation

2015 316 Vernon Street Project Certificates of Participation

On July 14, 2015, the Roseville Finance Authority issued the Certificates of Participation, Series 2015 (316 Vernon Street Project), in the principal amount of $14,425,000 to fund a portion of the acquisition and construction of an office building located at 316 Vernon Street. The Lease bears interest at 2.00 percent to 5.25 percent and are due semi-annually at February 1 and August 1 of each year. The Lease is repayable from any source of legally available funds of the City, including (but not limited to) amounts held by the City in its General Fund according to the Lease Agreement in the official statement. Principal payments are due annually on August 1 through 2045. The amount outstanding as of June 30, 2021 is $13,165,000.

2004 Electric System Revenue Certificates of Participation

On July 1, 2004, the City issued $39,940,000 of Certificates of Participation to finance capital improvements to the City's Electric System. The COPs are repayable from net revenue of the Electric Utility System. The COPs bear interest at 3.00 percent to 5.25 percent and are due semi-annually on February 1 and

Note 9: Long-Term Debt (Continued)

August 1 of each year beginning February 1, 2005. Principal payments are due annually on February 1 through February 2034. The COPs were partially refunded by the 2013 Electric System Revenue Refunding Bonds as discussed below. In August 2014, the 2004 Electric System Revenue Certificates of Participation were partially refunded by the 2014 Electric System Revenue Refunding Bonds leaving a par amount of $5,000.

2015 Water Utility Revenue Refunding Certificates of Participation

On August 20, 2015, the Roseville Finance Authority issued the Water Revenue Certificates of Participation, Series 2015, in the principal amount of $42,565,000 to refund the 2007 Water Utility Certificates of Participation. The Bonds bear interest at 2.00 percent to 5.00 percent and are due semi-annually on December 1 and June 1 of each year. The Bonds are repayable by a pledge of net revenue from the Water Utility System. Principal payments are due annually on December 1 through 2030.

As of June 30, 2021, the total principal and interest remaining to be paid on the bonds was $33,550,700. As disclosed in the official statement, all net revenues of the Water Utility System are expected to provide coverage over debt service of 120 percent over the life of the Bonds. For fiscal year 2021, net revenues amounted to $31,850,248 which represented coverage of 773 percent over the $4,122,845 in debt service. The balance outstanding as of June 30, 2021 is $27,640,000.

d. Revenue Bonds

2007 Roseville Natural Gas Financing Authority Gas Revenue Bonds

On January 24, 2007, the Authority issued $209,350,000 of Gas Revenue Bonds, Series 2007 (the Bonds), to finance a lump sum prepayment to a Gas Supplier (See Note 20A) in order to acquire a supply of natural gas to be delivered over a period of twenty-years. The gas purchased by the Authority will be sold to the City pursuant to a Natural Gas Supply Agreement (See Note 20C) to produce revenues to be used for debt service on the Bonds.

Principal payments are due annually on February 15 through 2028 and interest is payable semiannually on February 15 and August 15. The balance outstanding as of June 30, 2021 is $97,290,000. As of June 30, 2021, the total principal and interest to be paid on the bonds was $117,708,500. For fiscal year 2021, net revenues amounted to $22,411,836, which represented coverage of 135 percent over the $16,614,602 in debt service.

2013 Electric System Revenue Refunding Bonds

On November 14, 2013, the Roseville Finance Authority issued the Electric System Revenue Refunding Bonds, Series 2013, in the principal amount of $48,780,000 to refund a portion of each of the 2004 Electric System Revenue and 2005 Electric System Revenue, Series A, Certificates of Participation. The Bonds bear interest at 2.00 percent to 5.00 percent and are due semi-annually on February 1 and August 1 of each year. The Bonds are repayable by a pledge of net revenue from the Electric System. Principal payments are due annually on February 1 through 2029. In September 2020, the City issued the 2020 Taxable Electric System Revenue Refunding Bonds, which refunded a portion of the 2013 bonds, which are further described below. The balance outstanding as of June 30, 2021 was $6,290,000.

2014 Electric System Revenue Refunding Bonds

On July 24, 2014, the Roseville Finance Authority issued Electric System Revenue Refunding Bonds, Series 2014, in the amount of $16,485,000 to refund the 2004 Electric System Revenue Certificates of Participation. The Bonds bear interest of 5 percent. Principal payments are due annually on February 1 beginning in 2030. Interest payments are due semi-annually on each August 1 and February 1, commencing on February 1, 2015 through February 1, 2034. In September 2020, the City issued the 2020 Taxable Electric

Note 9: Long-Term Debt (Continued)

System Revenue Refunding Bonds, which refunded a portion of the 2014 bonds, which are further described below.

The balance outstanding as of June 30, 2021 was zero.

2017A Electric System Revenue Refunding Bonds

On February 8, 2017, the City issued Revenue Bonds in the original principal amount of $56,210,000. The Bonds were issued to refund a portion of the 2009 Electric System Revenue Refunding Certificates of Participation and the 2010 Electric System Revenue Refunding Bonds. The Revenue Bonds bear interest at 3.00 percent to 5.00 percent and are due semi-annually on February 1 and August 1 of each year. Principal payments are due annually on February 1 through 2037. The balance outstanding as of June 30, 2021 is $56,210,000.

2017B Taxable Electric System Revenue Refunding Bonds

On February 8, 2017, the City issued Taxable Revenue Bonds in the original principal amount of $6,265,000. The Bonds were issued to refund a portion of the 2009 Electric System Revenue Refunding Certificates of Participation and the 2010 Electric System Revenue Refunding Bonds. The Revenue Bonds bear interest at 1.03 percent to 2.41 percent and are due semi-annually on February 1 and August 1 of each year. Principal payments are due annually on February 1 through 2022. The balance outstanding as of June 30, 2021 is $2,525,000.

2020 Taxable Electric System Revenue Refunding Bonds

On September 2020, the City issued Taxable Revenue Bonds in the original principal amount of $34,770,000. The Bonds were issued to refund a portion of the 2013 and 2014 Electric System Revenue Refunding Bonds. The Revenue Bonds bear interest at 0.389 percent to 2.081 percent and are due semi-annually on February 1 and August 1 of each year. Principal payments are due annually on February 1 through 2034. The balance outstanding as of June 30, 2021 is $34,450,000.

Electric Bonds Net Revenue Summary

As of June 30, 2021, the total principal and interest remaining to be paid on the 2004 Electric System Revenue COPs, 2012 Electric System Revenue Refunding COPs, the 2013 Electric System Revenue Refunding Bonds, the 2014 Electric System Revenue Refunding bonds, the 2017A Electric System Revenue Refunding bonds and the 2017B Electric System Revenue Refunding bonds was $207,774,169. As disclosed in the official statements, all net revenues of the Electric System are expected to provide coverage over debt service of 110% over the lives of the Bonds. For fiscal year 2021, net revenues amount to $69,159,018 which represents coverage of 504% over the $13,712,507 in debt service.

e. Interest Rate Swap Agreements

The City entered into interest rate swap agreements in connection with the 2008 Electric Revenue Certificates of Participation (COPs), Series A. Additionally, the South Placer Wastewater Authority (Authority), in which the City has a 64.57 interest, entered into an interest rate swap agreement in connection with the 2008 Refunding Wastewater Revenue Bonds, Series B. The Authority amended the swap with the issuance of the 2017 Bonds, including reducing the notional amount of the swap by $29.12 million.

These transactions allow the City to create synthetic fixed rates on the COPs and Revenue Bonds, protecting it against increases in short-term interest rates. The terms, fair value and credit risk of the swap agreements are disclosed below.

Note 9: Long-Term Debt (Continued)

The Bank of America Merrill Lynch swap related to Electric System Revenue COP was terminated on November 1, 2019, and the Authority's swap was terminated in April 2020.

Terms. The terms, including the counterparty credit ratings of the outstanding swaps, as of June 30, 2021, are included below. The swap agreements contain scheduled reductions to the outstanding notional amount that are expected to follow scheduled reductions in the associated bond issues.

Related Bond Issue	Notional Amount	Effective Date	Counterparty	Credit Rating[(A)]	Fixed Rate Paid	Variable Rate Received	Termination Date
2012 Electric System Revenue Refunding COP	$ 54,000,000	5/13/2008	Morgan Stanley Capital Services, Inc.	A+	3.321%	80% of 1m LIBOR plus 60 basis points	5/1/2023
	$ 54,000,000						

[(A)]Credit rating by Standard & Poor's Agency.

Based on the swap agreement, the City owes interest calculated at a fixed rate to the counterparty of the swap. In return, the counterparty owes the City interest based on the variable rate that approximates the rate required by the associated COPs. Debt principal is not exchanged; it is only the basis on which the swap receipts and payments are calculated.

Fair value. Fair value of the swaps takes into consideration the prevailing interest rate environment, the specific terms and conditions of each transaction and any upfront payments that may have been received. Hedging derivative instruments are classified as Level 2 and are valued using a discounted cash flow technique, which calculates the future net settlement payments, assuming that current forward rates implied by the yield curve correctly anticipate future spot interest rates (LIBOR or SIFMA). The payments are then discounted using the spot rates (LIBOR or SIFMA) implied by the current yield curve for hypothetical zero-coupon bonds due on the date of each future net settlement on the swap. As of June 30, 2021, the fair value of the swap was not in favor of the City as follows:

	Fair Value	
Related Bond Issue	2021	2020
2012 Electric System Revenue Refunding COP (based on notational amount of 2008 Electric System Revenue COP, Series A)		
Morgan Stanley Capital Services Inc.	$ (10,219,188)	$ (13,691,174)

Credit Risk. Since the fair values of the swap is negative, the City is not currently exposed to credit risk. The fair value may increase if interest rates increase in the future. Should interest rates increase to the point where the fair values become positive, the City would be exposed to credit risk on the outstanding swaps. The City will be exposed to interest rate risk only if a counterparty to a swap defaults or if the swap is terminated.

Basis Risk. Basis risk is the risk that the interest rate paid by the City on the underlying variable rate bonds to the bondholders temporarily differs from the variable swap rates received from the applicable counterparty. The City bears basis risk on the swaps. The swaps have basis risk since the City receives a percentage of the LIBOR Index to offset the actual variable bond rates the City pays on the underlying COPs and Bonds. The City is exposed to basis risk should the floating rate that it receives on a swap be less than the actual variable rate the City pays on the bonds. Depending on the magnitude and duration of any basis risk shortfall, the expected cost of the basis risk may vary.

Termination Risk. The City may terminate if the other party fails to perform under the terms of the contract. The City will be exposed to variable rates if the counterparty to the swap contract defaults or if the swap contract is terminated. A termination of the swap contract may also result in the City's making or receiving a termination payment based on market interest rates at the time of the termination. If at the time of

Note 9: Long-Term Debt (Continued)

termination, the swap has a negative fair value, the City would be liable to the counterparty for a payment equal to the swap's fair value.

Rollover Risk. Rollover risk is the risk that the swap associated with a debt issue matures or may be terminated prior to the maturity of the associated debt. When the swap terminates or a termination option is exercised by the counterparty, the City will be re-exposed to the risks being hedged by the swap. The would be exposed to rollover risk if the swap terminates before the maturity date.

Swap payments and associated debt. Using rates as of June 30, 2021, debt service requirements of the City's outstanding swap-related variable-rate and fixed rate debt and net swap payments are as follows. As rates vary, variable-rate bond interest payments and net swap payments will vary. These payments below are included in the Debt Service Requirements at June 30, 2021:

	Variable-Rate Bonds			
Year Ending June 30,	Principal	Interest	Interest rate Swaps, Net	Total
2022	$ -	$ 394,092	$ 1,731,571	$ 2,125,663
2023	2,925,000	385,198	1,692,491	5,002,689
2024	3,420,000	362,346	1,592,084	5,374,430
2025	3,555,000	336,976	6,199,346	10,091,322
2026-2030	19,950,000	1,268,520	2,817,251	24,035,771
2031-2035	24,150,000	468,769	97,361	24,716,130
Totals	$ 54,000,000	$ 3,215,901	$ 14,130,104	$ 71,346,005

f. Debt Service Requirements

Debt service requirements are shown below for the remaining long-term debt:

	Governmental Activities				Total	
			Private Placement Lease and Loans			
Year Ending June 30	Principal	Interest	Principal	Interest	Principal	Interest
2022	$ 290,000	$ 596,588	$ 1,365,945	$ 204,125	$ 1,655,949	$ 800,713
2023	305,000	581,713	1,742,128	174,600	2,047,128	756,313
2024	320,000	566,088	1,770,577	133,964	2,090,577	700,052
2025	335,000	549,713	1,313,822	100,420	1,648,822	650,133
2026	1,955,000	2,471,813	2,726,699	66,226	1,694,080	2,538,039
2027-2031	2,445,000	1,967,456	693,813	134,932	3,432,620	2,102,388
2032-2036	2,980,000	1,421,306	-	4,630	2,896,905	1,425,936
2037-2041	3,685,000	687,694	-	-	3,100,000	687,694
2042-2046	850,000	21,250	-	-	3,865,000	21,250
Totals	13,165,000	$ 8,863,621	9,612,984	$ 818,897	22,777,984	$ 9,682,518
Reconciliation of long-term debt						
Add deferred bond premium	695,206		-		695,206	
Net long-term debt	$ 13,860,206		$ 9,612,984		$ 23,473,190	

Note 9: Long-Term Debt (Continued)

	Business-Type Activities					
			Private Placement & Loans		Total	
Year Ending June 30	Principal	Interest	Principal	Interest	Principal	Interest
2022	$ 23,500,000	$ 9,448,991	$ -	$ 367,416	$ 23,500,000	$ 9,816,407
2023	19,775,000	8,364,509	3,044,332	415,601	22,819,332	8,780,110
2024	20,530,000	7,417,611	3,540,884	392,744	24,070,884	7,810,355
2025	21,475,000	6,413,967	3,677,455	367,520	25,152,455	6,781,487
2026	22,385,000	5,465,651	3,814,047	341,357	26,199,047	5,807,008
2027-2031	66,100,000	14,169,386	21,374,846	1,278,901	87,474,846	15,448,287
2032-2036	35,165,000	7,713,588	20,367,865	476,572	55,532,865	8,190,160
2037-2041	15,480,000	619,200	733,755	145,289	16,213,755	764,489
2042-2046	-	-	782,705	96,339	782,705	96,339
2047-2051	-	-	834,921	44,122	834,921	44,122
2052-2056	-	-	173,552	2,256	173,552	2,256
Totals	224,410,000	$ 59,612,903	58,344,362	$ 3,928,117	282,754,362	$ 63,541,020
Reconciliation of long-term debt						
Add deferred bond premium	13,438,605		-		13,438,605	
Net long-term debt	$ 237,848,605		$ 58,344,362		$ 296,192,967	

g. Special Assessment Districts

Special Assessment Districts, including Mello Roos Districts, in various parts of the City have issued debt to finance infrastructure improvements and facilities within their boundaries. The City is the collecting and paying agent for the debt issued by these Districts but has no direct or contingent liability or moral obligation for the payment of this debt. Therefore, this debt is not recorded as long-term debt of the City. The outstanding balance of each of these issues as of June 30, 2021, is as follows:

	Maturity	Outstanding
Roseville Fiddyment Ranch Community Facilities District No. 1, Series 2017	9/1/2036	$ 42,480,000
Roseville Fiddyment Ranch Community Facilities District No. 5, Series 2017	9/1/2047	23,670,000
Highland Reserve North Community Facilities District No. 1, Series 2006	9/1/2027	12,114,000
Woodcreek East Community Facilities District No. 1, Series 2006	9/1/2027	2,731,000
Crocker Ranch Community Facilities District No. 1, Series 2007	9/1/2033	13,020,500
Stoneridge East Community Facilities District No. 1, Series 2007	9/1/2031	9,940,000
Stoneridge West Community Facilities District No. 1, Series 2007	9/1/2031	7,760,000
Stoneridge Parcel 1 Community Facilities District No. 1, Series 2007	9/1/2030	1,115,000
Fountains Community Facilities District No. 1, Series 2016	9/1/2038	9,815,000
Northeast Community Facilities District No. 2, Series 2012	9/1/2021	790,000
Longmeadow Parkside Community Facilities District No. 1, Series 2013	9/1/2036	6,335,000
Westbrook Community Facilities District No. 1, Series 2014	9/1/2044	13,925,000
Woodcreek West Community Facilities District No. 1 Refunding Bonds, Series 2015	9/1/2030	9,840,000
North Roseville Community Facilities District No. 1 Refunding Bonds, Series 2015	9/1/2023	4,125,000
Westpark Community Facilities District No. 1, Series 2015	9/1/2039	62,345,000
HP Campus Oaks Community Facilities District No. 1, Series 2016	9/1/2046	20,995,000
Stone Point Community Facilites District No. 1, Series 2017	9/1/2028	4,285,000
Stone Point Community Facilities District No. 5, Series 2017	9/1/2036	4,205,000
Placer Valley Sports Complex and Tourism Marketing District, Series 2017	8/5/2037	32,159,000
Westbrook Community Facilities District No. 1, Series 2018	9/1/2048	11,540,000
Westbrook Community Facilities District No. 1, Series 2019	9/1/2049	13,965,000
Diamond Creek Community Facilities District No. 1, Series 2019	9/1/2037	4,865,000
Villages at Sierra Vista Community Facilities District No. 1, Series 2019	9/1/2049	11,125,000
Roseville Fiddyment Ranch Community Facilities District No. 5, Series 2019	9/1/2049	16,630,000
SVSP Westpark-Federico Community Facilities District No. 1, Series 2019	9/1/2049	7,745,000
Villages at Sierra Vista Community Facilities District No. 1, Series 2020	9/1/2049	9,835,000
Creekview Community Facilities District No.1, Series 2020	9/1/2050	10,905,000
Ranch at Sierra Vista Community Facilities District No. 1, Series 2020	9/1/2050	20,875,000
Roseville Fiddyment Ranch Community Facilities District No. 5, Series 2021	9/1/2049	29,305,000
SVSP Westpark-Federico Community Facilities District No. 1, Series 2021	9/1/2049	8,130,000
Total		$ 426,569,500

Note 10: Derivative Instruments

a. Summary of Notional Amounts and Fair Values

The City enters into contracts to hedge its price exposures to power and natural gas, and to procure energy supplies. These contracts are evaluated pursuant to GASB Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*, to determine whether they meet the definition of derivative instruments, and, if so, whether they effectively hedge the expected cash flows associated with interest rate and energy exposures.

The City applies hedge accounting for derivatives that are deemed effective hedges. Under hedge accounting, the increase (decrease) in the fair value of a hedge is reported as a deferred inflow or outflow of resources on the statement of net position. For the reporting period, all of the City's derivatives are considered effective hedges.

For energy derivatives, fair values are estimated by comparing contract prices to forward market prices quoted by third party market participants or provided in relevant industry publications.

The following is a summary of the fair values and notional amounts of derivative instruments outstanding as of June 30, 2021.

	2021 Change in Fair Value		Fair Value, End of Fiscal Year 2021			
	Classification	Amount	Classification	Amount	Notational	Level
Effective Cash Flow Hedges						
Electric Fund						
Pay Fixed SWAP, Natural Gas	Deferred Outflow	$ (3,471,986)	Derivative	$ (10,219,188)	342,000 MWh	2
				$ (10,219,188)		
Roseville Narual Gas Financing Authority						
Pay Fixed SWAP, Natural Gas	Deferred Inflow	$ 45,090,068	Derivative	$ 10,870,353	34,513,500 mmBtu	2
Receive Fixed SWAP, Natural Gas	Deferred Outflow	(10,370,746)	Derivative	69,607,471	76,000-372,000 monthly mmBtu	2
				$ 80,477,824		

b. Objective and Terms of Hedging Derivative Instruments

The objectives and terms of the City's hedging derivative instruments that were outstanding at June 30, 2021, are summarized in the next table. The table is aggregated by the credit ratings of the City's counterparties. For counterparties having multiple ratings, the rating indicating the greatest degree of risk is used.

Objectives and terms of the City's hedging derivative instruments that were outstanding at June 30, 2021 are summarized in the table below:

Type and Objective	Notational Amount	Effective Date	Maturity Date	Terms	Counterparty	Rating
Forward Contracts, Gas:						
Hedge Cash Flows on PG&E citygate Gas	615,000 mmBtu	7/1/2020	8/31/2021	Pay $4.10; Receive NGI PG&E citygate price	BP Energy	A2
Hedge Cash Flows on PG&E citygate Gas	1,372,500 mmBtu	8/1/2021	6/30/2022	Pay $3.54; Receive NGI PG&E citygate price	EDF Trading North America	Baa2
Hedge Cash Flows on PG&E citygate Gas	2,282,500 mmBtu	8/1/2021	3/31/2022	Pay $3.24; Receive NGI PG&E citygate price	J Aron & Company	A2
Hedge Cash Flows on PG&E citygate Gas	4,040,000 mmBtu	8/1/2021	6/30/2022	Pay $3.14; Receive NGI PG&E citygate price	Macquarie Energy	A2
Forward Contracts, Power:						
Hedge Cash Flows on NP15 Power	100,425 MWh	7/1/2021	12/31/2021	Average Cost/Unit at $4.00	Conoco Phillips	A3
Hedge Cash Flows on NP15 Power	92,000 MWh	7/1/2021	3/31/2022	Average Cost/Unit at $4.00	EDF Trading North America	Baa2
Hedge Cash Flows on NP15 Power	64,600 MWh	9/1/2021	6/30/2023	Average Cost/Unit at $3.00	Exelon Generation	Baa2
Hedge Cash Flows on NP15 Power	30,800 MWh	7/1/2022	9/30/2022	Average Cost/Unit at $5.00	J Aron	A2
Hedge Cash Flows on NP15 Power	122,800 MWh	1/1/2022	12/31/2022	Average Cost/Unit at $3.00	Macquarie Energy	A2
Commodity Swaps, Gas:						
Prepayment 20-year supply of Natural Gas	20,426,500 mmBtu	1/1/2008	12/31/2027	Pay index minus 0.68; Receive NGI	Merryll Lynch	Aa3
Hedge on Cash Flows on prepayment of 20-year supply of Natural Gas	From 75,000 to 372,000 mmBtu per month	1/24/2007	1/24/2028	Pay NGI PG&E citygate price; Receive &7.7224 per mmBtu	JPMorgan Chase Bank, NA	Aa2

Note 10: Derivative Instruments (Continued)

c. Risks of Derivative Instruments

Credit risk – Credit risk is the risk of loss due to a counterparty defaulting on its obligations. The City seeks to minimize credit risk by transacting with creditworthy counterparties. Interest rate swap counterparties are evaluated at the time of transaction execution. The procedure prohibits the City from executing energy hedge transactions with counterparties rated lower than BBB by Standard & Poor's or Fitch rating services, or Baa2 by Moody's. Subsequent to entering into transactions, the credit ratings of one or more counterparties may deteriorate. If so, the City's credit risk management policies increase the amount of collateral that the counterparty must post with the City when the counterparty owes the City, thereby reducing credit risk associated with the decline in the counterparty's credit worthiness.

Termination risk – Termination risk is the risk that a derivative will terminate prior to its scheduled maturity due to a contractual event. Contractual events include bankruptcy, illegality, default, and mergers in which the successor entity does not meet credit criteria. One aspect of termination risk is that the City would lose the hedging benefit of a derivative that becomes subject to a termination event. Another aspect of termination risk is that, if at the time of termination, the mark-to-market value of the derivative was a liability to the City, the City could be required to pay that amount to the counterparty. Termination risk is associated with all of the City's derivatives up to the fair value amounts.

Note 11: Net Position and Fund Balances

a. Fund Balance and Net Position Deficits

The City reported the following deficit net position and fund balances:

The School-Age Child Care Fund had a deficit net position of at June 30, 2021 of $14,547,099. The City is evaluating the operations of this fund to ensure that service rates are sufficient to cover operations.

The Golf Fund had a deficit fund balance as of June 30, 2021 of $3,161,119. The City is expecting to eliminate this deficit with future program revenues and transfers from the general fund.

The Roseville Finance Authority debt service fund had a deficit fund balance as of June 30, 2021 of $51,470. The City is expecting to eliminate this deficit with future transfers from other funds.

The Information Technology Fund had deficit net position at June 30, 2021 of $4,383,007. The City is expecting to eliminate this deficit through future internal service rates.

Note 11: Net Position and Fund Balances (Continued)

b. Classifications

Detailed classifications of the City's Fund Balances, as of June 30, 2021, are below:

Fund Balance Classification	General Fund	Capital Projects Fund: Community Facilities District	Non-Major Governmental Funds	Total
Nonspendable:				
Items not in spendable form:				
Prepaids	$ 93,663	$ -	$ 15,690	$ 109,353
Notes receivable	11,356,595	-	-	11,356,595
Advances	5,461,850	-	-	5,461,850
Inventories	228,590	-	-	228,590
Subtotal	17,140,698	-	15,690	17,156,388
Amounts required to be maintainded intact:				
Permanent funds	-	-	17,271,714	17,271,714
Total nonspendable fund balances	17,140,698	-	17,287,404	34,428,102
Restriced for:				
Community facilities districts	-	20,313,927	-	20,313,927
Landscape and lightening	-	-	14,725,659	14,725,659
Street projects	-	-	15,476,642	15,476,642
Affordable housing	-	-	14,349,469	14,349,469
Technology replacement	-	-	2,228,091	2,228,091
Local access television	-	-	1,959,737	1,959,737
Public safety services and projects	-	-	1,106,496	1,106,496
Open space maintenace	-	-	917,650	917,650
Traffic projects	-	-	33,779,898	33,779,898
Federal grant programs	-	-	7,545,620	7,545,620
Wildlife preservation	-	-	1,296,057	1,296,057
Community development	-	-	1,467,780	1,467,780
Tree propogation	-	-	2,090,959	2,090,959
Aquatics complex maintenance	-	-	572,702	572,702
Other capital projects	-	-	78,607,082	78,607,082
Total restricted fund balances	-	20,313,927	176,123,842	196,437,769
Committed to:				
Emergency reserve	15,806,405	-	-	15,806,405
Economic Stabilization Reserve	16,139,971	-	-	16,139,971
Total committed fund balances	31,946,376	-	-	31,946,376
Assigned to:				
Annual parks and recreation facility maintenance	806,214	-	-	806,214
Police operations and supplies	265,680	-	-	265,680
Fire operations and supplies	111,138	-	-	111,138
Development services	54,407	-	-	54,407
Public works projects	152,683	-	-	152,683
Housing projects	226,724	-	-	226,724
Various contracts	34,180	-	-	34,180
Building and general rehabilitation projects	-	-	9,249,174	9,249,174
Total assigned fund balances	1,651,026	-	9,249,174	10,900,200
Unassigned:				
General Fund	67,910,699	-	-	67,910,699
Other governmental fund deficit residuals	-	-	(3,212,589)	(3,212,589)
Total unassigned fund balances	67,910,699	-	(3,212,589)	64,698,110
Total fund balances	$ 118,648,799	$ 20,313,927	$ 199,447,831	$ 338,410,557

Note 11: Net Position and Fund Balances (Continued)

c. Emergency Reserve

The city maintains an Emergency Reserve Committed Fund Balance that is set at a minimum of 10% of budgeted General Fund operating expenditures. Appropriations from the Emergency Reserve may only be made by a vote of the City Council to meet a critical, unpredictable financial need such as a declared emergency.

d. Stabilization Reserve

The City also maintains a Stabilization Reserve reported as part of the committed fund balance. The stabilization reserve is equal to 15% of budgeted General Fund operating expenditures as the target reserve level.

Appropriations may only be made by a vote of the City Council in the event of temporary revenue shortfalls caused by an economic downturn.

Note 12: Pension Plans

Plan Descriptions – Substantially all full-time City employees are eligible to participate in the City's separate Safety (police and fire) and Miscellaneous (all other) Plans, agent-multiple employer defined benefit pension plans administered by the California Public Employees Retirement System (CalPERS), which acts as a common investment and administrative agent for its participating member employers. Benefit provisions under the Plans are established by State statute and may be amended by City resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided – CalPERS provides retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

Note 12: Pension Plans (Continued)

The Plans' provisions and benefits in effect at the measurement date, are summarized as follows:

	Safety	
Hire date	Prior to January 1, 2013	After January 1, 2013
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50 - 55	50 - 54
Monthly benefits, as a % of annual salary	3.000%	2.000% - 2.700%
Required employee contribution rates	9.000%	12.250% (Police) & 13.250% (Fire)
Required normal employer contribution rates	24.061%	24.537% (Police) & 26.504% (Fire)
Required employer payment of unfunded liability	$6,862,594	$ -

	Miscellaneous	
Hire date	Prior to January 1, 2013	After January 1, 2013
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50 - 55	52 - 67
Monthly benefits, as a % of annual salary	2.0% - 2.7%	1.0% - 2.5%
Required employee contribution rates	8.000%	6.250%
Required normal employer contribution rates	10.847%	12.500%
Required employer payment of unfunded liability	$15,938,108	$ -

Employees Covered – As of the measurement date, the following employees were covered by the benefit terms for each Plan:

	Miscellaneous	Safety
Inactive employees or beneficiaries currently receiving benefits	756	213
Inactive employees entitled to but not yet receiving benefits	746	76
Active employees	1015	220
Total	2517	509

Contributions – Section 20814(c) of the California Public Employees' Retirement law requires that the employer contribution rates for all public employers are determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in rate. Funding contributions for both Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. For the year ended June 30, 2021, the employer contributions recognized as a reduction to the net pension liability for the Miscellaneous Rate Plan and Safety Rate Plan were $23,130,931 and $15,077,558, respectively.

Note 12: Pension Plans (Continued)

Net Pension Liability

The City's net pension liability for each Plan is measured as the total pension liability, less the pension plan's fiduciary net position. The net pension liability of each of the Plans is measured as of June 30, 2020, using an annual actuarial valuation as of June 30, 2019 rolled forward to June 30, 2020. The net pension liability and related deferred outflows/inflows of resources are liquidated by the fund that has recorded the liability. The long-term portion of governmental activities net pension liability is liquidated primarily by the General Fund. A summary of principal assumptions and methods used to determine the net pension liability are described below and in the following pages.

Actuarial Assumptions – The total pension liabilities in the June 30, 2019 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Actuarial Cost Method	Entry Age Normal Cost Method
Actuarial Assumptions	
Discount Rate	7.15%
Inflation	2.50%
Payroll Growth	3.00%
Projected Salary Increase	3.3% - 14.2% (1)
Investment Rate of Return	7.15% (2)
Mortality (3)	Derived using CalPERS' Membership Data for all funds

(1) Depending on age, service and type of employment
(2) Net of Pension Plan Investment and Administrative Expenses; includes inflation
(3) The mortality table used was developed based on CalPERS-specific data. The probabilities of mortality are based on the 2017 CalPERS Experience Study for the period from 1997 to 2015. Pre-retirement and Post-retirement mortality rates include 15 years of projected mortality improvement using 90% of Scale MP-2016 published by the Society of Actuaries. For more details on this table, please refer to the CalPERS Experience Study and Review of Actuarial Assumptions report from December 2017 that can be found on the CalPERS website.

The long-term expected rate of return on pension plan investments was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense an inflation) are developed for each major asset class. In determining the long-term expected rate of return on pension plan investments, CalPERS took into account both short and long-term market return expectations as well as the expected pension fund cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

Note 12: Pension Plans (Continued)

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

Asset Class [1]	Assumed Asset Allocation	Real Return Years 1 - 10 [2]	Real Return Years 11+ [3]
Global Equity	50.0%	4.80%	5.98%
Fixed Income	28.0	1.00	2.62
Inflation Assets	-	0.77	1.81
Private Equity	8.0	6.30	7.23
Real Estate	13.0	3.75	4.93
Liquidity	1.0	-	(0.92)

[1] In the Basic Financial Statement, Fixed Income is included in Global Debt Securities; Liquidity is included in Short-Term Investment; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.

[2] An expected inflation of 2.0% used for this period

[3] An expected inflation of 2.92% used for this period

Discount rate – The discount rate used to measure the total pension liability was 7.15 percent for each plan. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that the district's contributions will be made at rates equal to the difference between actuarially determined contributions rates and the employee rate. Based on those assumptions, each pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Subsequent Events- Discount Rate – On November 15, 2021, the CalPERS Board of Administration selected a new asset allocation mix that will guide the fund's investment portfolio for the next for years, while at the same time retaining the current target rate of return. The Board also approved adding 5 percent leverage to increase investment diversification. The new asset allocation takes effect July 1, 2022.

Note 12: Pension Plans (Continued)

Changes in the Net Pension Liability

The changes in the net pension liability for each Plan as of the measurement date of June 30, 2020 follows:

Miscellaneous Plan:	Increase(Decrease)		
	Total Pension Liability (a)	**Plan Fiduciary Net Position (b)**	**Net Pension Liability (a) - (b) = (c)**
Balances as of June 30, 2019 (Measurement Date)	$ 708,947,152	$ 461,423,549	$ 247,523,603
Changes for the year:			
Service cost	14,943,938	-	14,943,938
Interest on total pension liability	50,429,001	-	50,429,001
Differences between expected and actual experience	5,475,145	-	5,475,145
Contribution - employer	-	24,661,517	(24,661,517)
Contribution - employee	-	6,469,454	(6,469,454)
Net investment income	-	23,210,947	(23,210,947)
Benefit payments, including refunds of employee contributions	(33,187,110)	(33,187,110)	-
Administrative expenses	-	(650,494)	650,494
Net changes	37,660,974	20,504,314	17,156,660
Balances as of June 30, 2020 (Measurement Date)	$ 746,608,126	$ 481,927,863	$ 264,680,263

Safety Plan:	Increase(Decrease)		
	Total Pension Liability (a)	**Plan Fiduciary Net Position (b)**	**Net Pension Liability (a) - (b) = (c)**
Balances as of June 30, 2019 (Measurement Date)	$ 354,908,468	$ 243,587,781	$ 111,320,687
Changes for the year:			
Service cost	9,042,832	-	9,042,832
Interest on total pension liability	25,312,431	-	25,312,431
Differences between expected and actual experience	2,619,056	-	2,619,056
Contribution - employer	-	13,409,112	(13,409,112)
Contribution - employee	-	2,754,718	(2,754,718)
Net investment income	-	12,273,184	(12,273,184)
Benefit payments, including refunds of employee contributions	(16,057,838)	(16,057,838)	-
Administrative expenses	-	(343,399)	343,399
Net changes	20,916,481	12,035,777	8,880,704
Balances as of June 30, 2020 (Measurement Date)	375,824,949	255,623,558	120,201,391
Total of both miscellaneous and safety plans	$ 1,122,433,075	$ 737,551,421	$ 384,881,654

Note 12: Pension Plans (Continued)

Sensitivity of the Net Pension Liability to Changes in the Discount Rate – The following presents the net pension liability of the City for each Plan, calculated using the discount rate for each Plan, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1 percentage point higher than the current rate:

	Miscellaneous	Safety	Total
1% Decrease	6.15%	6.15%	6.15%
Net Pension Liability	$ 365,827,245	$ 176,379,558	$ 542,206,803
Current Discount Rate	7.15%	7.15%	7.15%
Net Pension Liability	$ 264,680,263	$ 120,201,391	$ 384,881,654
1% Increase	8.15%	8.15%	8.15%
Net Pension Liability	$ 181,102,502	$ 74,650,239	$ 255,752,741

Pension Plan Fiduciary Net Position – Detailed information about each pension plans' fiduciary net position is available in the separately issued CalPERS financial reports.

Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions

For the year ended June 30, 2021, the City recognized pension expense of $41,763,759 in the Miscellaneous Plan and $18,702,426 in the Safety Plan. At June 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Miscellaneous	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	$ 27,226,777	$ -
Changes of assumption	-	1,530,736
Difference between expected and actual experience	10,843,310	-
Net difference between projected and actual earnings on plan investments	3,491,190	-
Total	$ 41,561,277	$ 1,530,736

	Safety	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	$ 15,061,145	$ -
Changes of assumption	5,669,182	2,597,125
Difference between expected and actual experience	4,804,191	1,350,681
Net difference between projected and actual earnings on plan investments	2,085,200	-
Total	27,619,718	3,947,806
Total Primary Government	$ 69,180,995	$ 5,478,542

Note 12: Pension Plans (Continued)

The amount of $27,226,777 in the miscellaneous plan and $15,061,145 in the safety plan reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

	Deferred Outflows		
Year ended June 30:	Miscellaneous	Safety	Total primary government
2022	$ 2,368,444	$ 2,606,671	$ 4,975,115
2023	4,825,566	2,625,179	7,450,745
2024	3,683,084	1,683,839	5,366,923
2025	1,926,670	1,501,072	3,427,742
2026	-	194,006	194,006
	$ 12,803,764	$ 8,610,767	$ 21,414,531

Note 13: Other Post-Employment Benefits

Plan Description

The City provides medical benefits to substantially all retirees under the City of Roseville Retiree Healthcare Plan (Plan), a sole employer defined benefit healthcare plan administered by the Trust Investment Review Committee. The City is responsible for establishing and amending the funding policy of the Plan. The Plan financial statements can be obtained at www.roseville.ca.us or by contacting the City of Roseville Accounting Division at 311 Vernon Street, Roseville, California 95678.

Benefits Provided –The Plan provides medical, dental, and vision insurance benefits to eligible retirees and their dependents. Benefits are provided through a third-party insurer, and the full cost of the benefits is covered by the Plan. Benefit provisions are established and may be amended by City labor agreements, which are approved by the City Council.

Employees Covered By Benefit Terms – As of measurement date, the following employees were covered by the benefit terms:

	Number of Covered Participants
Active	1343
Inactive employees or beneficiaries currently receiving benefits	826
Inactive employees entitled to, but not yet receiving benefits	63
Total	2,232

Contributions – The contribution requirements of plan members and the City are established and may be amended by the City Council. The City Council establishes rates based on an actuarially determined rate. For the year ended June 30, 2021, the City contributed $15,353,152 to the Plan.

Note 13: Other Post-Employment Benefits (Continued)

Net OPEB Liability

The City's net OPEB liability was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2019.

Actuarial Assumptions – The total OPEB liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Valuation Date	June 30, 2019
Measurement Date	June 30, 2021
Contribution Policy	Pre-Funded with pay-go plus a percent of pay which varies by employee group
Discount Rate	6.00%
Expected Long-Term Rate of Return	Same as discount rate - expected City contributions projected to keep sufficient plan assets to pay all benefits from trust
General Inflation	2.75% per annum
Mortality, Retirement, Disability, Termination	CalPERS 1997-2015 Experience Study
Mortality Improvement	Mortality projected fully generational with Scale MP-2019
Salary Increases	Aggregate 3% Merit - CalPERS 1997-2015 Experience Study
Medical Trend	Non-Medicare - 7.5% for 2020, decreasing to an ultimate rate of 4.0% in 2076 Medicare - 6.5% for 2020, decreasing to an ultimate rate of 4.0% in 2076
Healthcare Participation	Tier 1: 100% Tier 2 & 3 RFF: 80% at 50% of cap to 100% at 100% of cap Tier 3 Non-RFF & Tier 4: 60%

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

Asset Class Component	Target Allocation	Expected Real Rate of Return
Equities	60%	4.65%
Fixed Income	40%	0.78%
	100%	
Assumed long-term rate of inflation		2.75%
Expected Long-Term Net Rate of Return, Rounded		6.00%

Note 13: Other Post-Employment Benefits (Continued)

Discount rate – The discount rate used to measure the total OPEB liability was 6.00 percent. The projection of cash flows used to determine the discount rate assumed that City contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Changes In Net OPEB Liability

	Total OPEB Liability	Fiduciary Net Position	Net OPEB Liability
Balances as of June 30, 2020 (Measurement Date)	$ 225,754,000	$ 109,681,210	$ 116,072,790
Service cost	5,414,588	-	5,414,588
Interest on total pension liability	14,125,117	-	14,125,117
Changes in assumptions	7,744,727	-	7,744,727
Contribution - employer*	-	15,353,152	(15,353,152)
Net investment income	-	28,457,424	(28,457,424)
Benefit payments	(10,333,464)	(10,333,464)	-
Administrative expenses	-	(81,197)	81,197
Net changes	16,950,968	33,395,915	(16,444,947)
Balances as of June 30, 2021 (Measurement Date)	$ 242,704,968	$ 143,077,125	$ 99,627,843

* Contributions to the trust of $5,019,688 plus $8,099,464 cash benefit payments and $2,234,000 implied subsidy benefit payments by the City.

Sensitivity of the net OPEB liability to changes in the discount rate and healthcare cost trend rates – The following presents the net OPEB liability of the City, as well as what the City's net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.00 percent) or 1 percentage point higher (7.00 percent) than the current discount rate:

	Discount Rate - 1% (5.00%)	Current Discount Rate (6.00%)	Discount Rate +1% (7.00%)
Net OPEB Liability	$ 135,097,316	$ 99,627,843	$ 70,894,437

Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates – The following presents the net OPEB liability of the City, as well as what the City's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower (6 percent decreasing to 4 percent) or 1 percentage point higher (8 percent decreasing to 6 percent) than the current healthcare cost trend rates:

	1% Decreasing (6.5% decreasing to 3%)	Current Rate (7.5% decreasing to 4%)	1% Increasing (8.5% decreasing to 5%)
Net OPEB Liability	$ 72,770,355	$ 99,627,843	$ 126,159,118

OPEB plan fiduciary net position – Detailed information about the Plan's fiduciary net position is available in the separately issued City of Roseville Other Post-Employment Benefits Trust financial report.

Note 13: Other Post-Employment Benefits (Continued)

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2021, the City recognized OPEB expense of $3,102,466. At June 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ -	$ 25,597,000
Change of assumptions	11,304,684	4,119,000
Net difference between projected and actual earnings on pension plan investments	-	17,534,945
Total	$ 11,304,684	$ 47,250,945

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30:	Deferred Outflows/ (Inflows) of Resources
2022	$ (9,516,443)
2023	(9,316,443)
2024	(8,420,443)
2025	(6,376,444)
2026	(2,084,957)
Thereafter	(231,531)
	$ (35,946,261)

Note 14: Post-Employment Benefits Trust

Plan Description

Plan administration –The City of Roseville Retiree Healthcare Plan (Plan) is a single-employer defined benefit healthcare plan that is used to provide postemployment benefits other than pensions (OPEB), including medical, dental and vision insurance benefits to eligible retirees. Management of the plan is vested with the Trust Investment Review Committee (Committee). The Committee consists of nine members appointed by the City Manager. It includes one member from each of the City's employee labor bargaining groups (5), one retiree, one investment professional, the City Human Resource Director, and the City Treasurer (Assistant City Manager/Chief Financial Officer).

The City has delegated authority of the OPEB trust to PFM Asset Management LLC (PFM), per the trust agreement. Upon signing the agreement, PFM has been deemed to have executed the Trust and during the term of this Agreement, PFM further agreed to serve as a discretionary trustee, with fiduciary oversight and authority over the operations and management of the Trust.

Note 14: Post-Employment Benefits Trust (Continued)

Plan membership – At June 30, 2021, the Plan membership consisted of the following:

	Number of Covered Participants
Active	1343
Inactive employees or beneficiaries currently receiving benefits	826
Inactive employees entitled to, but not yet receiving benefits	63
Total	2,232

Benefits Provided – The Plan provides medical, dental, and vision insurance benefits to eligible retirees and their dependents. Benefits are provided through a third-party insurer, and the full cost of the benefits is covered by the Plan. Benefit provisions are established and may be amended by City labor agreements, which are approved by the City Council.

Contributions – The contribution requirements of plan members and the City are established and may be amended by the City Council. The Council establishes rates based on an actuarially determined rate. For the year ended June 30, 2021, the City made contributions of $5,019,688 plus $8,099,464cash benefit payments and $2,234,000 implied subsidy benefit payments by the City. Plan members receiving benefits contributed $0.

Investments Authorized for the Other Post-Employment Benefits Trust Fund

The authorized investments for the Other Post-Employment Benefits Trust (Trust) were established pursuant to the Trust Agreement. The City, as trustee, has elected to invest the Trust assets in up to six months of cash, cash equivalent and/or money market funds for near term Trust benefits and expenses. All remaining assets will be invested in longer-term securities and shall be diversified with the intent to minimize the risk of long-term investment losses. Consequently, the total portfolio will be constructed and maintained to provide diversification with regard to the concentration of holdings in individual issues, issuers, countries, governments or industries. To achieve the Trust's investment objectives and the best balance between risk and return for optimal diversification, assets will be invested in accordance with the targets for each asset class as follows to attempt to achieve a long-term average total annual rate of return that is equal to or greater than the Trust's actuarial discount rate as described above.

Asset Class Component	Target Allocation	Expected Real Rate of Return
Equities	60%	4.65%
Fixed Income	40%	0.78%
	100%	
Assumed long-term rate of inflation		2.75%
Expected Long-Term Net Rate of Return, Rounded		6.00%

Rate of return – For the year ended June 30, 2021, the annual money-weighted rate of return on investments, net of investment expense, was 5.75 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Note 14: Post-Employment Benefits Trust (Continued)

Net OPEB Liability of The City

The components of the net OPEB liability of the City at June 30, 2021, were as follows:

Total OPEB Liability	$ 242,704,968
Plan Fiduciary Net Position	143,077,125
City's Net OPEB Liability	$ 99,627,843
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	58.95%

Actuarial assumptions – The total OPEB liability was determined by an actuarial valuations as of June 30, 2019, using the following actuarial assumptions applied to all periods included in the measurement, unless otherwise specified:

Valuation Date	June 30, 2019
Measurement Date	June 30, 2021
Contribution Policy	Pre-Funded with pay-go plus a percent of pay which varies by employee group
Discount Rate	6.00%
Expected Long-Term Rate of Return	Same as discount rate - expected City contributions projected to keep sufficient plan assets to pay all benefits from trust
General Inflation	2.75% per annum
Mortality, Retirement, Disability, Termination	CalPERS 1997-2015 Experience Study
Mortality Improvement	Mortality projected fully generational with Scale MP-2019
Salary Increases	Aggregate 3% Merit - CalPERS 1997-2015 Experience Study
Medical Trend	Non-Medicare - 7.5% for 2020, decreasing to an ultimate rate of 4.0% in 2076 Medicare - 6.5% for 2020, decreasing to an ultimate rate of 4.0% in 2076
Healthcare Participation	Tier 1: 100% Tier 2 & 3 RFF: 80% at 50% of cap to 100% at 100% of cap Tier 3 Non-RFF & Tier 4: 60%

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of June 30, 2021 (see the discussion of the Plan's investment policy).

Note 14: Post-Employment Benefits Trust (Continued)

Sensitivity of the net OPEB liability to changes in the discount rate – The following presents the net OPEB liability of the City, as well as what the City's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.00 percent) or 1-percentage-point higher (7.00 percent) than the current discount rate:

	Discount Rate - 1% (5.00%)	Current Discount Rate (6.00%)	Discount Rate +1% (7.00%)
Net OPEB Liability	$ 135,097,316	$ 99,627,843	$ 70,894,437

Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates – The following presents the net OPEB liability of the City, as well as what the City's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (6.00 percent decreasing to 4.00 percent) or 1- percentage-point higher (8.00 percent decreasing to 6.00 percent) than the current healthcare cost trend rates:

	1% Decreasing (6.5% decreasing to 3%)	Current Rate (7.5% decreasing to 4%)	1% Increasing (8.5% decreasing to 5%)
Net OPEB Liability	$ 72,770,355	$ 99,627,843	$ 126,159,118

Note 15: Risk Management

The City manages risk of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters by participating in the public entity risk pools described below and by retaining certain risks.

Public entity risk pools are formally organized and separate entities established under the Joint Exercise of Powers Act of the State of California. As separate legal entities, those entities exercise full powers and authorities within the scope of the related Joint Powers Agreements including the preparation of annual budgets, accountability for all funds, the power to make and execute contracts and the right to sue and be sued. Each risk pool is governed by a board consisting of representatives from member agencies. Each board controls the operations of the respective risk pool, including selection of management and approval of operating budgets, independent of any influence by member agencies beyond their representation on that board.
Obligations and liabilities of these risk pools are not the City's responsibility.

The contributions made to the risk pools below equal the ratio of the respective member payrolls to the total payrolls of all entities participating in the same layer of each program, in each program year. Actual surpluses or losses are shared according to a formula developed from overall loss costs and spread to member entities on a percentage basis after a retrospective rating.

a. Risk Coverage

General Liability, Property and Boiler and Machinery

The City is a member of the California Joint Powers Risk Management Authority (CJPRMA) which covers general liability claims, property, and boiler and machinery losses. Once the City's self-insured retention (SIR) is met, CJPRMA becomes responsible for payment of all claims up to the limit. Financial statements for the risk pool and more information may be obtained from CJPRMA, 3201 Doolan Road, Suite 285, Livermore, California 94551.

Note 15: Risk Management (Continued)

General Liability Coverage

The City has a SIR of $500,000 per claim up to a $40,000,000 limit. The City's premium was $1,008,371.

Property Coverage

CJPRMA has purchased commercial insurance against property damage, boiler and machinery claims. The City has a SIR of $25,000 per claim up to a $400,000,000 limit. The City's premium for coverage is $528,646.

Roseville Energy Park Property Coverage

The City purchased commercial property insurance specifically to cover the Roseville Energy Park. The City has a SIR of $250,000 per claim up to a $200,000,000 limit. The City's premium for coverage is $658,399.

Fiduciary Coverage

The City purchased fiduciary insurance specifically to cover the OPEB Trust. The SIR is $25,000 per claim up to a $3,000,000 limit. The City's premium for coverage is $35,419.

Workers' Compensation

The City is also a member of the Local Agency Workers' Compensation Excess Joint Powers Authority (LAWCX), which covers workers' compensation claims up to $5,000,000 and has excess coverage through CSAC-EIA up to the statutory limit. The City has a SIR of $500,000 per claim. The total premium charged to the City was $1,220,000.

Financial statements for the risk pool and more information may be obtained from LAWCX, 1750 Creekside Oaks Drive, Suite 200, Sacramento, California 95833.

b. Insurance Internal Service Funds

The Governmental Accounting Standards Board (GASB) requires municipalities to record their liability for uninsured claims and to reflect the current portion of this liability as an expense in their financial statements. As discussed above, the City has coverage for such claims, but it has retained the risk for the deductible or uninsured portion of these claims.

The change in the Workers' Compensation Internal Service Fund's claims liability, including claims incurred but not reported is based on an independent actuarial study prepared annually and was computed as follows for the years ended June 30:

	2021	2020
Claims liability, beginning of year	$ 8,094,420	$ 8,605,040
Current year claims	3,402,000	3,257,000
Change in prior year claims	(90,266)	(827,098)
Claims paid, current year claims	(590,188)	(356,462)
Claims paid, prior year claims	(2,114,885)	(2,584,060)
Claims liability, end of year	$ 8,701,081	$ 8,094,420
Current claims liabilities	$ 2,175,270	$ 1,537,940

Note 15: Risk Management (Continued)

The City's liability for uninsured general liability claims, including claims incurred but not reported is reported in the General Liability Internal Service Fund. The liability is based on an independent actuarial study prepared annually and was computed as follows for the years ended June 30:

	2021	2020
Claims liability, beginning of year	$ 1,728,514	$ 1,601,748
Current year claims	1,124,000	607,000
Change in prior year claims	273,935	103,821
Claims paid, current year claims	(193,098)	(54,741)
Claims paid, prior year claims	(1,053,561)	(529,314)
Claims liability, end of year	$ 1,879,790	$ 1,728,514
Current claims liabilities	$ 601,533	$ 518,554

Claims have not exceeded coverage during the last three years.

Note 16: Northern California Power Agency (NCPA)

a. General

The City participates in joint ventures through Joint Powers Authorities (JPAs) established under the Joint Exercise of Powers Act of the State of California. As separate legal entities, these JPAs exercise full powers and authorities within the scope of the related Joint Powers Agreement, including the preparation of annual budgets, accountability for all funds, the power to make and execute contracts and the right to sue and be sued. Obligations and liabilities of the JPAs are not those of the City.

Each JPA is governed by a board consisting of representatives from each member agency. Each board controls the operations of its respective JPA, including selection of management and approval of operating budgets, independent of any influence by member agencies beyond their representation on the Board.

The City is a member of NCPA, a joint powers agency which operates under a joint powers agreement among fifteen public agencies. The purpose of NCPA is to use the combined strength of its members to purchase, generate, sell and interchange electric energy and capacity through the acquisition and use of electrical generation and transmission facilities, and to optimize the use of those facilities and the member's position in the industry. Each agency member has agreed to fund a pro rata share of certain assessments by NCPA and certain members have entered into take-or-pay power supply contracts with NCPA. While NCPA is governed by its members, none of its obligations are those of its members unless expressly assumed by them.

The City receives no income from NCPA, and does not participate in all of its projects. Further, NCPA does not measure or determine the City's equity in NCPA as a whole. NCPA reports only the City's share of its General Operating Reserve, comprised of cash and investments, and the City's share of those Projects in which the City is a participant. These amounts are reflected in the financial statements as Investment in NCPA Reserve.

During the year ended June 30, 2021, the City incurred expenses totaling $5,352,544 for purchased power, regulatory and legislature assessments, association dues and prepaid assets paid to NCPA.

Note 16: Northern California Power Agency (NCPA) (Continued)

The City's interest in certain NCPA Projects and Reserve, as computed by NCPA using unaudited information, is set forth below:

	June 30, 2021
General operating reserve (including advances)	$ 3,974,683
Associated member services (including advances)	85,739
Undivided equity interest, at cost, in certain NCPA power projects:	
Geothermal projects	509,432
Calveras hydroelectric project	419,706
Combustion turbine project no. 2	169,068
	$ 5,158,628

The General Operating Reserve (GOR) is an additional operating reserve for non-budgeted items that are contingent or non-specific. Deposits to the GOR include items such as the City's portion of funds which resulted from the settlement with third parties of issues with financial consequences and reconciliations of prior years' budgets for programs. It is recognized that all the funds credited to the City are linked to the collection of revenue from the City's ratepayers, or to the settlement of disputes relating to electric power supply and that the money was collected from the City's ratepayers to pay power bills. Additionally, the NCPA Commission identified and approved the funding of specific reserves for working capital, accumulated employees post- retirement medical benefits, and billed property taxes for the geothermal project. The Commission also identified a number of contingent liabilities that may or may not be realized, the cost of which in most cases is difficult to estimate at this time. One such contingent liability is the steam field depletion which will require funding to cover debt service and operational costs in excess of the expected value of the electric power. The General Operating Reserve is intended to minimize the number and amount of individual reserves needed for each project, protect NCPA's financial condition and maintain its credit worthiness. These funds are available on demand, but the City maintains funds with NCPA as a reserve against these contingencies identified by NCPA.

Members of NCPA may participate in an individual project of NCPA without obligation for any other project. Member assessments collected for one project may not be used to finance other projects of NCPA without the member's permission.

b. Projects

Geothermal Projects

NCPA's Geothermal Project has experienced a greater than originally anticipated decline in steam production from geothermal wells on its leasehold property. NCPA will continue to monitor the wells while pursuing alternatives for improving and extending reservoir performance, including supplemental water reinjection, plant equipment modifications, and changes in operating methodology. NCPA, along with other steam field operators, has observed a substantial increase in steam production in the vicinity of reinjection wells and is attempting to increase water reinjection at strategic locations. NCPA, together with other steam developers and the Lake County Sanitation District, has completed the construction of a wastewater pipeline project that greatly increased the amount of water available for reinjection.

Based on an internal assessment of the melded costs of power from the Geothermal Project and all other resources available to the members, NCPA believes its members will continue to be able to operate their electric utilities on a competitive basis, when compared to local investor-owned utility rates, while meeting all electric system obligations including those to NCPA. In March 2009, NCPA issued $35,610,000 Geothermal Project Number 3 Revenue Bonds (2009 Series A). The proceeds were used to finance and operate the two NCPA 110 MW geothermal steam powered generating plants, Plant Number 1 and Plant

Note 16: Northern California Power Agency (NCPA) (Continued)

Number 2. In 2012, NCPA issued $12,910,000 in bonds for Plant Number 1 turbine upgrades. The City is obligated to pay its contractual share of 7.883 percent of the operating costs and debt service until it is fully satisfied, regardless of resulting cost or availability of energy. At June 30, 2021, the book value of this Project's plant, equipment and other assets was $136,571,820 while its long-term debt totaled $15,505,000 and other liabilities totaled $114,608,477. The City's share of the Project's long-term debt amounted to $1,222,259 at that date.

On October 28, 2004, NCPA approved a resolution to finance the expansion and remodeling of the NCPA main office building located in Roseville. The expansion is included as part of the Geothermal Projects funded by the bonds mentioned above. The City will recover its 7.883 percent share of the cost of the expansion which was $204,958, with a 5 percent return on the investment over a ten year period. The City has fully recovered its costs associated with this project.

Calaveras Hydroelectric Project

In July 1981, NCPA agreed with Calaveras County Water District to purchase the output of the North Fork Stanislaus River Hydroelectric Development Project and to finance its construction. Debt service payments to NCPA began in February 1990 when the project was declared substantially complete and power was delivered to the participants. Under its power purchase agreement with NCPA, the City is obligated to pay 12% of this Project's debt service and operating costs. In March 2018, NCPA refunded a portion of the outstanding Revenue Bonds with the $70,215,000 2018 Hydroelectric Project Number One

Revenue Bonds. The City's share of the 2018 bonds is 4.586%. In April 2019, NCPA refunded a portion of the outstanding Revenue Bonds with the $39,250,000 2019 Hydroelectric Project Number One Revenue Bonds. At June 30, 2021, the book value of this Project's plant, equipment and other assets was $303,750,805 while its long-term debt totaled $255,822,613 and other liabilities totaled $44,430,637. The City's share of the Project's long-term debt amounted to $25,946,605 at that date.

Combustion Turbine Project No. 2 (Steam Injected Gas Turbine Project)

The City is a participant in a 49.8 megawatt Steam Injected Gas Turbine project which was built under turnkey contract near the City of Lodi and declared substantially complete on April 23, 1996. In October 1992, NCPA issued $152,320,000 of Multiple Capital Facilities Revenue Bonds to finance this project. In January 2010, NCPA refinanced the outstanding Capital Facilities Revenue Bonds by the issuance of the $55,120,000 Capital Facilities Revenue Bonds Series A (2010 Refunding Series A). Under the NCPA power purchase agreement, the City is obligated to pay 36.50 percent of the debt service and operating costs for the Lodi unit.

The City's participation in procurement of natural gas for fuel for existing and new combustion turbine units was approved in 1993. Although there is currently no additional debt financing, the City and NCPA have committed to long-term payments for gas transmission pipeline capacity, and entered a purchase contract for natural gas. The City is obligated to pay 17.9218 percent of the natural gas purchase contract.

At June 30, 2021, the book value of this Project's plant, equipment and other assets was $22,057,438, while its long-term debt totaled $19,315,661 and other liabilities totaled $2,278,578. The City's share of the Project's long-term debt amounted to $7,050,216 at that date.

c. NCPA Financial Information

NCPA's financial statements can be obtained from NCPA, 651 Commerce Drive, Roseville, California 95678.

Note 17: South Placer Wastewater Authority

The City is a member of the South Placer Wastewater Authority (SPWA), a joint powers agency which operates under a joint powers agreement among three public agencies, the City of Roseville, South Placer Municipal Utility District and Placer County. The purpose of SPWA is to provide for the planning, financing, acquisition, construction and operation of the Regional Wastewater Facilities. Under the terms of the amended and restated funding agreement, effective October 1, 2012, the City will own and operate the Regional Wastewater Facilities and the member agencies will share the operating costs of the Facilities after construction is complete. The Regional Wastewater Facilities include the Dry Creek Plant and the Pleasant Grove Plant.

Under the terms of the Reallocation and Repayment Agreement, effective October 1, 2012, the three agencies are responsible for the repayment of all the revenue bonds. The City's share of this obligation was 61.66 percent but with the second amendment to the funding agreement discussed below, the City's obligation is now 64.57 percent.

During the year ended June 30, 2021, the City paid $16,601,916 to SPWA based on connection fees collected during the fiscal year.

The City records its share of income and expenses from SPWA in the Wastewater Enterprise Fund and these changes are reflected in the Statement of Revenues, Expenses and Changes in Fund Net Position. During the fiscal year, the City changed the method for recording its investment in SPWA reserves to record a net investment, which captures the City's portion of cash, investments, long term debt and other related items. The City's net investment in SPWA Reserves at June 30, 2021, was a liability of $13,227,399, which includes the City's rate stabilization fund balance of $47,345,557.

SPWA's financial statements can be obtained from the City of Roseville, 311 Vernon Street, Roseville, California, 95678.

Note 18: Municipal Solid Waste Landfill Closure and Post Closure Care Costs

State and federal laws and regulations require that the City perform certain maintenance and monitoring functions at the Roseville sanitary landfill site, which is closed, through the year 2024. Accordingly, the City has recorded a liability and expense in the Solid Waste Enterprise Fund for the estimated post closure care cost. The recorded amount is based on applicable state and local laws and regulations concerning closure and post closure care. If additional post closure care requirements are determined (due to changes in technology or applicable laws or regulations, for example), these costs may result in increased charges to future landfill users or the usage of future tax revenues. During fiscal year 2021, the changes of landfill closure liabilities were as follows:

Beginning Balance	$ 1,084,633
Deductions	(300,255)
Ending Balance	$ 784,378

Note 19: Commitments and Contingent Liabilities

a. NCPA, Transmission Agency of Northern California, and Western Area Power Administration

Under the terms of its NCPA joint venture agreement, the City is contingently liable for a portion of the bonded indebtedness issued by these agencies under take-or-pay or similar agreements, as discussed in Note 16. The City's estimated share of such debt outstanding at June 30, 2021, was $34,219,080. Under certain circumstances, the City may also be responsible for a portion of the costs of operating these entities. Under certain circumstances, such as default or bankruptcy of other participants, the City may also be liable

Note 19: Commitments and Contingent Liabilities (Continued)

to pay a portion of the debt of these joint ventures on behalf of the other participants.

The City is a member of the Transmission Agency of Northern California (TANC), a joint powers agency. The City is entitled to 2.1119 percent of TANC's share of transfer capability in the California-Oregon Transmission Project (approximately 29.35MW). The City is responsible for a share of debt service on debt issued by TANC under a take-or-pay agreement, approximately $400,000 annually through 2039. The City's estimated share of debt outstanding at June 30, 2021, was $3,878,289.

In addition, the City has a long-term obligation to the United States Department of Energy, Western Area Power Administration, for 4.58533 percent of the output of the Central Valley Project, California. This contract, also known as the Western Base Resource, obligates the City to make payments on a take-or-pay basis through December 31, 2024. The City expects to pay approximately $4 million annually for the term of this contract. The City receives approximately 155,000 MWh of energy per year under average hydro and storage conditions.

b. Federal and State Grant Programs

The City participates in Federal and State grant programs. These programs have been audited by the City's independent accountants in accordance with the provisions of the federal Single Audit Act as amended and applicable State requirements. No cost disallowances were proposed as a result of these audits; however, these programs are still subject to further examination by the grantors and the amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time. The City expects such amounts, if any, to be immaterial.

c. Litigation

The City is subject to litigation arising in the normal course of business. In the opinion of the City Attorney there is no pending litigation, other than disclosed above, which is likely to have a material adverse effect on the financial position of the City.

d. Encumbrances

The City uses an encumbrance system as an extension of normal budgetary accounting for governmental funds. Under this system, purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of applicable appropriations. Encumbrances outstanding at year-end are recorded as restricted, committed or assigned fund balance, depending on the classification of the resources to be used to liquidate the encumbrance, since they do not constitute expenditures or liabilities. Outstanding encumbrances at year-end may be re-appropriated for the following year. Unencumbered and unexpended appropriations lapse at year-end. Encumbrances outstanding as of June 30, 2021, by individual major funds and non-major funds in total were as follows:

Major Governmental Funds:	
General Fund	$ 1,819,302
Non-Major Governmental Funds	17,910,881
Total Encumbrances	$ 19,730,183

Note 19: Commitments and Contingent Liabilities (Continued)

e. Other Commitments

The City had the following outstanding significant commitments at June 30, 2021:

Projects	In Millions
Natural Gas Forward Obligations	$ 50.9
Roseville Energy Park Long-Term Service Agreement	36.5
Renewable Power Purchase Obligations	31.3
Net Power Purchase Contracts	5.5
Pleasant Grove Wastewater Treatment Plan Expansion	21.3
Aquifer Storage and Recovery Wells 1 and 2	9.7
West Side Tank and Pump Station	9.2
2017 Arterial Resurfacing	6.3

Note 20: Gas Supply Acquisitions and Resale

The City operates certain electrical generating plants which provide power for sale to the public and needs reliable, economic supplies of natural gas to generate the needed electricity. In pursuit of that objective the City and its component unit, the former City of Roseville Redevelopment Agency formed the Roseville Natural Gas Financing Authority (Authority) for the purpose of acquiring, financing and supplying natural gas to the City.

Summarized below are various agreements entered into by the Authority to achieve its purpose.

a. Prepaid Gas Agreement

Pursuant to an Agreement for the Purchase and Sale of Natural Gas dated January 24, 2007, the Authority used a portion of the proceeds of its $209,350,000 of Gas Revenue Bonds, Series 2007 (the Bonds) to prepay Merrill Lynch Commodities, Inc. (Gas Supplier) for a twenty year supply of natural gas. Commencing January 1, 2008, and continuing through December 31, 2027, the Gas Supplier is obligated to deliver daily contract quantities of natural gas on a firm basis to the designated delivery point. Daily contract quantities vary from month to month but not from year to year. This commitment totals 2,352,000 MMBtus (millions of British thermal units) per year or 47,040,000 MMBtus for the twenty year contract period. The Authority has recorded a Prepaid Natural Gas asset which is to be amortized as daily contract quantities are delivered.

The agreement provides for payments to be made by the Gas Supplier if it fails to deliver the daily contract quantities and may be terminated by the Authority in the event of non-performance by the Supplier. The Agreement will automatically terminate if there is a termination of the Commodity Swap (See Note 20 D) which is not due to default by the Authority or if there is an event of default under the swap agreement entered into by the Gas Supplier and a third party. Upon early termination, whether due to the above or due to any other optional termination event as defined in the agreement, the Gas Supplier is required to make a termination payment to the Authority that is expected to be sufficient, together with other available funds, to redeem the Bonds. The Gas Supplier's commitments under this agreement are guaranteed by its parent company, Merrill Lynch & Co. Inc. under a guarantee agreement with the Authority.

As of June 30, 2021, the book value of prepaid gas under this agreement amounted to $102,898,775.

Note 20: Gas Supply Acquisitions and Resale

b. Funding Agreement

Under certain conditions specified in a Funding and Assignment Agreement dated January 24, 2007 between the Authority and Gas Supplier, the Gas Supplier has agreed to advance funds to the Trustee to pay debt service when due or to redeem bonds in the event of early termination. Advances are required under covered swap deficiencies and covered termination deficiencies and optional advances may also be made. Advances are repayable from by the responsible party causing the deficiency requiring an advance under this agreement. This agreement is coterminous with the Bonds. The Gas Supplier's commitment under this agreement is guaranteed by its parent company, Merrill Lynch & Co. Inc. under a guarantee agreement with the Authority.

There were no advances outstanding as of June 30, 2021.

c. Supply Agreement

Pursuant to a Natural Gas Supply Agreement dated February 1, 2007, the Authority has agreed to sell to the City a twenty-year supply of natural gas. This Supply Agreement is coterminous with and provides for the delivery of natural gas in quantities which are matched to the Prepaid Gas Agreement, discussed above. For each MMBtu delivered (sold) to the City, the Authority will receive a variable revenue stream based on a first of the month index for the delivery location. The Agreement terminates upon termination of the Prepaid Gas Agreement or upon the City's failure to make any required payment within two business days of the due date.

d. Commodity Swap Agreement

In order to have its gas price exposure consistent with prevailing market rates, the Authority entered into a natural gas Commodity Swap Agreement with JPMorgan Chase Bank (Counterparty). For the term of deliveries under the Prepaid Gas Agreement and the Supply Agreement, the Authority will pay an index price per MMBtu to the Counterparty, and the Counterparty will pay a fixed price to the Authority. The index price paid by the Authority is expected to approximate the price paid by the City under the Supply Agreement.

The monthly quantity and term of the Commodity Swap Agreement are matched to those of the Supply Agreement.

Detail of the commodity swap agreement is discussed in Note 10.

Note 21: Redevelopment Agency Dissolution and Successor Agency Activities

a. Redevelopment Dissolution

In an effort to balance its budget, the State of California adopted ABx1 26 on June 28, 2011, amended by AB1484 on June 27, 2012, which suspended all new redevelopment activities except for limited specified activities as of that date and dissolved redevelopment agencies on January 31, 2012.

The suspension provisions prohibited all redevelopment agencies from a wide range of activities, including incurring new indebtedness or obligations, entering into or modifying agreements or contracts, acquiring or disposing of real property, taking actions to adopt or amend redevelopment plans and other similar actions, except actions required by law or to carry out existing enforceable obligations, as defined in ABx1 26.

Note 21: Redevelopment Agency Dissolution and Successor Agency Activities (Continued)

Effective January 31, 2012, the Redevelopment Agency was dissolved. Certain housing assets of the Redevelopment Agency were distributed to a Housing Successor; and all remaining Redevelopment Agency assets and liabilities were distributed to a Successor Agency.

Under the provisions of AB 1484, the City can elect to become the Housing Successor and retain the housing assets. The City elected to become the Housing Successor and on February 1, 2012, the housing assets were transferred to the City's Low and Moderate Income Housing Asset Special Revenue Fund. The activities of the Housing Successor are reported in the Low and Moderate Income Housing Assets Special Revenue Fund as the City has control of those assets, which may be used in accordance with the low and moderate income housing provisions of California Redevelopment Law.

The City also elected to become the Successor Agency and on February 1, 2012 the Redevelopment Agency's remaining assets were distributed to and liabilities were assumed by the Successor Agency. ABx1 26 requires the establishment of an Oversight Board to oversee the activities of the Successor Agency and one was established in March 2012. The activities of the Successor Agency are subject to review and approval of the Oversight Board, which is comprised of seven members, including one member of City Council and one former Redevelopment Agency employee appointed by the Mayor.

The activities of the Successor Agency are reported in the Successor Agency to the Redevelopment Agency Private-Purpose Trust Fund as the activities are under the control of the Oversight Board. The City provides administrative services to the Successor Agency to wind down the affairs of the former Redevelopment Agency. With the dissolution of the Redevelopment Agency, pass-through payments to affected taxing entities become the responsibility of the County.

b. Cash and Investments

Cash and investments of the Successor Agency as of June 30, 2021, are included in the pooled cash and investments discussed in Note 2.

c. Notes Receivable

The Successor Agency assumed the non-housing loans receivable of the Redevelopment Agency as of February 1, 2012. The Redevelopment Agency engaged in programs designed to encourage construction of or improvement to low-to-moderate income housing. Under these programs, grants or loans were provided under favorable terms to homeowners, developers or others who agreed to expend these funds in accordance with the Agency's terms. The balances of the notes receivable were $2,313,965 at June 30, 2021.

Included in the notes receivable above, is a loan to the Roseville Community Development Corporation in the amount of $3,469,049. The Agency had entered into an agreement with the Corporation, a component unit of the City, under which the Agency agreed to provide funding to the Corporation in the form of a start-up loan not to exceed five million dollars ($5,000,000). The loan is a 20-year loan deferred for 10 years with accrued interest and principal due beginning January 1, 2021. The Agency Board approved the execution of the loan agreement in May 2011. A State Supreme Court decision on August 11, 2011 suspended all redevelopment activity effective June 28, 2011. However, the Successor Agency continued to make disbursements related to the loan agreement after that date, because it had been approved by the Agency Board prior to the Court decision.

Under the provisions of Health and Safety Code Section 34171(d)(2), agreements between the City or any of its component units and the Agency that were executed after December 31, 2010 are no longer enforceable obligations and Health and Safety Code Section 34167.5 requires that if the City or component unit is not contractually committed to a third party for the expenditure or encumbrance of those funds that they be returned to the Successor Agency.

Note 21: Redevelopment Agency Dissolution and Successor Agency Activities (Continued)

The State Controller's Office, but not the State Department of Finance, has denied that this loan agreement is an enforceable obligation of the Successor Agency. The City continues to contend that the loan agreement was lawfully entered into at the time of its execution and therefore transactions executed with the Corporation prior to the dissolution were not reversed in the current fiscal year and remain as payable from the Corporation as of June 30, 2021.

Also included in the notes receivable above are two loans to one owner of two commercial businesses on Vernon Street for tenant improvements. These loans were made in 2011 by the former Redevelopment Agency and were assumed by the Successor Agency. The loans were paid off during fiscal year 2021. As of June 30, 2021, the balance of the two loans was zero.

d. Capital Assets

The Successor Agency assumed the capital assets of the Redevelopment Agency as of February 1, 2012. All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Contributed capital assets are valued at their estimated fair value on the date contributed. The Successor Agency's policy is to capitalize all assets with costs exceeding certain minimum thresholds and with useful lives exceeding two years. The Successor Agency did not hold any capital assets as of June 30, 2021.

e. Long-Term Obligations

The Successor Agency assumed the long-term debt and loans of the Redevelopment Agency as of February 1, 2012. All of the long-term debt of the Successor Agency is comprised of Tax Allocation Bonds and loans issued by the Redevelopment Agency. The Bonds and Loans are special obligations of the Agency and are secured only by the Agency's tax increment revenues. Tax Allocation Bond and loan transactions were as follows:

Tax Allocation Bonds:	Balance June 30, 2020	Reductions	Balance June 30, 2021	Current Portion
2014 Redevelopment Project Taxable Tax Allocation				
2.00% - 5.00%, due 9/1/33	$ 8,475,000	$ 505,000	$ 7,970,000	$ 525,000
Add: bond premium	400,750	28,625	372,125	-
2016-T Redevelopment Project Taxable Tax Allocation				
1.02% - 4.066%, due 9/1/40	20,375,000	415,000	19,960,000	415,000
Total Tax Allocation Bonds	29,250,750	948,625	28,302,125	940,000
Loans from the City	17,288,826	1,678,699	15,610,127	1,484,328
Total	$ 46,539,576	$ 2,627,324	$ 43,912,252	$ 2,424,328

i. Debt Service Requirements

Debt service requirements are shown below for all long-term debt except the advance made to the Successor Agency, because the ultimate repayment terms cannot be determined at this time as discussed in the Loans from the City section below.

Note 21: Redevelopment Agency Dissolution and Successor Agency Activities (Continued)

For the Year Ending June 30,	Principal	Interest
2022	$ 940,000	$ 1,003,447
2023	975,000	973,811
2024	1,000,000	947,729
2025	1,025,000	914,176
2026-2030	5,790,000	3,980,639
2031-2035	7,185,000	2,875,253
2036-2040	8,995,000	1,342,713
2041	2,020,000	41,067
Total	$ 27,930,000	$ 12,078,835

ii. 2014 Roseville Redevelopment Project Tax Allocation Refunding Bonds

On September 9, 2014, the Roseville Successor Agency issued the Series 2014 Refunding Bonds, in the amount of $10,740,000 for the purpose of refunding the 2002 Tax Allocation Bonds. The Bonds bear interest at rates ranging from 2.00 percent to 5.00 percent. Principal payments are due annually on September 1. Interest payments are due semi-annually on each September 1 and March 1, commencing on September 1, 2015 through September 1, 2033.

iii. 2016-T Roseville Redevelopment Project Tax Allocation Bonds

On July 19, 2016, the Roseville Successor Agency issued the Series 2016-T Refunding Bonds, in the amount of $21,520,000 for the purpose of refunding the 2006 Series A, 2006 Series A-T and 2006 Series H-T Tax Allocation Bonds. The Bonds bear interest at rates ranging from 1.021 percent to 4.066 percent. Principal payments are due annually on September 1. Interest payments are due semi-annually on each September1 and March 1, commencing on September 1, 2017 through September 1, 2040.

iv. Loans from the City

Prior to July 1, 2011, the former Redevelopment Agency had received various advances from various City funds. These advances bore interest at the average interest rate of the City's pooled investments. Principal and accrued interest on the advances totaled $32,768,517 at July 1, 2011. During fiscal year 2012, the City and Redevelopment Agency determined that certain advances should have instead been funded by bond proceeds of the Agency. Therefore, the Redevelopment Agency repaid advances from the City in the amount of $7,309,447 prior to the dissolution of the Agency on January 31, 2012.

With the dissolution of the Agency effective February 1, 2012, the Successor Agency assumed the balance of the obligation to repay the advances in the amount of $25,603,129 for principal and accrued interest and recorded a notes payable to the Low and Moderate Income Housing Asset Fund equal to twenty percent of the balance of the notes. During fiscal year 2013, the State Department of Finance denied the prepaid advance and required the return of $7,309,447 to the Successor Agency. The General Fund returned the cash to the Successor Agency during fiscal year 2013. The Successor Agency received its Finding of Completion in August 2013 determining that notes are enforceable obligations.

During fiscal year 2014, the Successor Agency completed its Long-Range Property Management Plan which was approved by the Department of Finance in May 2014 and as a result, the Successor Agency transferred land that was designated for governmental use to the City in the amount of $7,107,581. As a result of the transfer, the City cancelled the notes that had been made to the former Redevelopment Agency for the purchase of those properties, including accrued interest, in the amount of $5,902,331.

Note 21: Redevelopment Agency Dissolution and Successor Agency Activities (Continued)

During fiscal year 2014, the Department of Finance clarified how the interest is to be calculated on each note to the Successor Agency. The City recalculated the interest due on the notes using the revised guidance and as a result the interest receivable was reduced by $3,030,067. The principal balance of the notes as of June 30, 2021 is $15,610,127.

Note 22: Prior Period Adjustments

At June 30, 2021, the City reported a prior period adjustment in the amount of $(306,302,405) in the custodial funds in the Statement of Changes in Fiduciary Net Position. The prior period adjustment was due to the implementation of GASB Statement No. 84, Fiduciary Activities, for accounting and financial reporting purposes. The adjustment will convert former agency funds, which previously only reported assets and liabilities, to a full accrual custodial fund with an economic resources measurement focus to include the reporting of custodial funds net position.

The City also reported a prior period adjustment in the amount of $194,833 in the nonmajor enterprise funds. The prior period adjustment was due to cash receipts received in the prior fiscal year that were erroneously recorded as revenue. These receipts were determined to have spending stipulations that have not yet been met as of June 30, 2021. As such, the $194,833 remain as unearned revenue at June 30, 2021.

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REQUIRED SUPPLEMENTARY INFORMATION

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CITY OF ROSEVILLE

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Taxes	$ 128,524,850	$ 128,524,850	$ 153,341,681	$ 24,816,831
Licenses, permits and fees	3,069,193	3,069,193	4,668,439	1,599,246
Subventions and grants	1,134,379	5,867,182	4,430,729	(1,436,453)
Charges for services	16,639,563	16,606,563	15,050,711	(1,555,852)
Use of money and property	1,826,509	1,826,509	1,376,288	(450,221)
Fines, forfeitures and penalties	89,250	89,250	79,177	(10,073)
Contributions from developers and others	400,000	464,590	670,635	206,045
Miscellaneous revenues	1,434,118	1,543,666	1,386,782	(156,884)
Total Revenues	**153,117,862**	**157,991,803**	**181,004,442**	**23,012,639**
Expenditures:				
Current:				
General government:				
City council	181,264	181,264	98,081	83,183
City manager	1,767,975	1,758,147	1,592,865	165,282
Public affairs / communications	653,355	650,504	630,197	20,307
City attorney	2,275,684	2,516,633	2,269,419	247,214
City Clerk	1,415,379	1,551,817	1,542,653	9,164
Finance	5,705,605	5,649,728	4,566,859	1,082,869
Human resources	1,595,945	1,603,372	1,571,092	32,280
Public Safety:				
Police	46,814,329	47,876,320	47,702,602	173,718
Fire	34,649,868	35,885,279	35,706,906	178,373
Economic Development	2,942,530	3,026,379	2,514,847	511,532
Parks, Recreation, and Libraries	20,908,321	20,781,642	18,513,097	2,268,545
Library	5,694,938	5,708,875	5,241,683	467,192
Public Works	9,269,088	9,995,224	8,657,316	1,337,908
Development services	15,395,067	16,950,589	13,717,062	3,233,527
Annexation payments	7,494,258	7,494,258	7,494,258	-
Retiree medical benefits	5,327,737	5,327,737	5,290,882	36,855
Capital outlay	285,095	502,211	823,939	(321,728)
Other expenditures	2,050,278	101,278	1,475,951	(1,374,673)
Debt service:				
Interest and fiscal charges	15,955	15,955	22,872	(6,917)
Total Expenditures	**164,442,671**	**167,577,212**	**160,908,532**	**7,180,212**
Excess (Deficiency) of Revenues Over (Under) Expenditures	**(11,324,809)**	**(9,585,409)**	**20,095,910**	**30,192,851**
Other Financing Sources (Uses)				
Transfers in	16,208,300	14,807,992	12,418,371	2,389,621
Transfers (out)	(6,041,784)	(6,150,807)	(3,715,337)	(2,435,470)
Total Other Financing Sources (Uses)	**10,166,516**	**15,641,638**	**15,694,303**	**(39,033)**
Net Change in Fund Balance	**$ (1,158,293)**	**$ 6,056,229**	**35,790,213**	**$ 30,231,884**
Fund Balance, July 1			**81,382,635**	
Fund Balance, June 30			**$ 117,172,848**	

CITY OF ROSEVILLE

SCHEDULE OF CHANGES IN THE CITY'S NET PENSION LIABILITY AND RELATED RATIOS
LAST TEN YEARS**

Measurement Date	2015		2016	
	June 30, 2014		June 30, 2015	
	Miscellaneous	Safety	Miscellaneous	Safety
Total Pension Liability				
Service Cost	$ 12,410,363	$ 7,979,496	$ 12,377,311	$ 7,650,925
Interest on total pension liability	35,999,301	17,970,776	38,106,634	18,851,867
Differences between expected and actual experience	-	-	(1,796,891)	(4,348,535)
Changes in assumptions	-	-	(9,697,397)	(5,162,388)
Benefit payments, including refunds of employee contributions	(18,188,166)	(9,003,224)	(19,339,004)	(9,908,333)
Net change in total pension liability	30,221,498	16,947,048	19,650,653	7,083,536
Total Pension Liability-beginning	**482,879,572**	**240,122,220**	**513,101,070**	**257,069,269**
Total Pension Liability-ending (a)	**$ 513,101,070**	**$ 257,069,268**	**$ 532,751,723**	**$ 264,152,805**
Plan Fiduciary Net Position				
Plan to plan resource movement	$ -	$ -	$ 3,810	$ (26,514)
Contributions-employer	14,691,280	8,482,557	15,901,790	9,010,440
Contributions-employee	5,879,856	2,321,899	5,785,312	2,299,042
Net investment income	51,318,939	26,953,304	7,885,768	4,110,266
Benefit payments	(18,188,166)	(9,003,224)	(19,339,004)	(9,908,333)
Administrative expenses	-	-	(401,772)	(210,832)
Other miscellaneous income/(expense)	-	-	-	-
Net change in plan fiduciary net position	53,701,909	28,754,536	9,835,904	5,274,069
Plan Fiduciary Net Position-beginning	**293,249,174**	**153,271,540**	**346,951,083**	**182,026,076**
Plan Fiduciary Net Position-ending (b)	**$ 346,951,083**	**$ 182,026,076**	**$ 356,786,987**	**$ 187,300,145**
Net pension liability-ending (a) - (b)	**$ 166,149,987**	**$ 75,043,192**	**$ 175,964,736**	**$ 76,852,660**
Plan fiduciary net position as a percentage of the total pension liability	67.62%	70.81%	66.97%	70.91%
Covered payroll	$ 67,642,462	$ 25,304,421	$ 70,574,246	$ 25,172,485
Net pension liability as a percentage of covered payroll	245.63%	296.56%	249.33%	305.30%

Notes to Schedule:

Benefit Changes: The figures above do not include any liability impact that may have resulted from plan changes which occurred after June 30, 2019. This applies for voluntary benefit changes as well as any offers of Two Years Additional Service Credit (a.k.a. Golden Handshakes).

Changes of Assumptions: In 2019 and 2020, there were no changes. In 2018, demographic assumptions and inflation rates were changed in accordance with the CalPERS Experience Study and Review of Actuarial Assumptions December 2017. There were no changes in the discount rate. In 2017, the accounting discount rate reduced from 7.65 percent to 7.15 percent. In 2016, there were no changes. In 2015, amounts reported reflect an adjustment of the discount rate from 7.5 percent (net of administrative expense) to 7.65 percent (without a reduction for pension plan administrative expense.) In 2014, amount reported were based on the 7.5 percent discount rate.

**Historical information is required only for measurement periods for which GASB 68 is applicable. Fiscal Year 2015 was the first year of implementation, therefore only seven years are shown.

	2017		2018	
	June 30, 2016		June 30, 2017	
	Miscellaneous	Safety	Miscellaneous	Safety
$	12,872,902	$ 7,764,644	$ 14,861,538	$ 9,405,915
	40,468,522	20,340,470	42,476,046	21,361,661
	316,698	3,415,651	(3,545,559)	(4,417,042)
	-	-	36,462,156	19,842,134
	(21,009,168)	(11,124,582)	(23,354,942)	(11,825,080)
	32,648,954	20,396,183	66,899,239	34,367,588
	532,751,723	**264,152,805**	**565,400,677**	**284,548,988**
$	**565,400,677**	**$ 284,548,988**	**$ 632,299,916**	**$ 318,916,576**
$	(386)	$ -	$ 7,316	$ -
	17,491,938	9,590,596	19,450,887	10,566,516
	6,323,610	2,418,065	6,168,110	2,577,887
	1,875,529	906,270	40,706,669	21,245,779
	(21,009,168)	(11,124,582)	(23,354,942)	(11,825,080)
	(217,443)	(114,150)	(533,363)	(279,011)
	-	-	-	-
	4,464,080	1,676,199	42,444,677	22,286,091
	356,786,987	**187,300,145**	**361,251,067**	**188,976,344**
$	**361,251,067**	**$ 188,976,344**	**$ 403,695,744**	**$ 211,262,435**
$	**204,149,610**	**$ 95,572,644**	**$ 228,604,172**	**$ 107,654,141**
	63.89%	66.41%	63.85%	66.24%
$	74,134,013	$ 26,276,305	$ 74,820,705	$ 25,815,804
	275.38%	363.72%	305.54%	417.01%

2019		2020		2021	
June 30, 2018		June 30, 2019		June 30, 2020	
Miscellaneous	Safety	Miscellaneous	Safety	Miscellaneous	Safety
$ 15,197,311	$ 8,932,221	$ 14,927,042	$ 9,116,368	$ 14,943,938	$ 9,042,832
44,939,359	22,591,319	47,819,167	23,857,020	50,429,001	25,312,431
8,065,105	5,319,784	9,146,285	(140,829)	5,475,145	2,619,056
(5,705,470)	(6,138,658)	-	-	-	-
(27,471,425)	(13,202,641)	(30,270,138)	(14,342,692)	(33,187,110)	(16,057,838)
35,024,880	17,502,025	41,622,356	18,489,867	37,660,974	20,916,481
632,299,916	**318,916,576**	**667,324,796**	**336,418,601**	**708,947,152**	**354,908,468**
$ 667,324,796	**$ 336,418,601**	**$ 708,947,152**	**$ 354,908,468**	**$ 746,608,126**	**$ 375,824,949**
$ (1,010)	$ (530)	$ -	$ -	$ -	$ -
19,671,137	10,743,429	21,557,305	11,972,740	24,661,517	13,409,112
6,408,266	2,505,197	6,237,988	2,593,796	6,469,454	2,754,718
34,705,395	17,996,253	29,023,516	15,176,590	23,210,947	12,273,184
(27,471,425)	(13,202,641)	(30,270,138)	(14,342,692)	(33,187,110)	(16,057,838)
(629,069)	(329,205)	(310,557)	(162,955)	(650,494)	(343,399)
(1,194,613)	(625,166)	1,010	530	-	-
31,488,681	17,087,337	26,239,124	15,238,009	20,504,314	12,035,777
403,695,744	**211,262,435**	**435,184,425**	**228,349,772**	**461,423,549**	**243,587,781**
$ 435,184,425	**$ 228,349,772**	**$ 461,423,549**	**$ 243,587,781**	**$ 481,927,863**	**$ 255,623,558**
$ 232,140,371	**$ 108,068,829**	**$ 247,523,603**	**$ 111,320,687**	**$ 264,680,263**	**$ 120,201,391**
65.21%	67.88%	65.09%	68.63%	64.55%	68.02%
$ 77,213,278	$ 27,411,760	$ 79,529,676	$ 28,234,113	$ 80,417,208	$ 27,578,559
300.65%	394.24%	311.23%	394.28%	329.13%	435.85%

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CITY OF ROSEVILLE

SCHEDULE OF CONTRIBUTIONS - PENSIONS
LAST TEN YEARS**

Valuation Date	2015 June 30, 2013 Miscellaneous	2015 June 30, 2013 Safety	2016 June 30, 2014 Miscellaneous	2016 June 30, 2014 Safety
Actuarial Determined Contribution	$ 15,872,491	$ 9,015,161	$ 17,564,085	$ 9,409,229
Contribution in relation to the Actuarially Determined Contribution	(15,872,491)	(9,015,161)	(17,564,085)	(9,409,229)
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -
Covered payroll	$ 67,642,462	$ 25,304,421	$ 70,574,246	$ 25,172,485
Contributions as a percentage of covered payroll	23.47%	35.63%	24.89%	37.38%

Notes to Schedule:
Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal cost method
Amortization method	Level percentage of pay, a summary of the current policy is provided in the table below:

	Source				
	(Gain)/Loss		Assumption/ Method		
Driver	Investment	Non-investment	Change	Benefit Change	Golden Handshake
Amortization Period	30 years	30 Years	20 Years	20 Years	5 Years
Escalation Rate					
- Active Plans	2.750%	2.750%	2.750%	2.750%	2.750%
- Inactive Plans	0%	0%	0%	0%	0%
Ramp Up	5	5	5	0	0
Ramp Down	5	5	5	0	0

Asset valuation method	Market Value
Inflation	2.50%
Salary increases	Varies by Entry Age and Service
Payroll growth	2.75%
Investment rate of return	7.00%, net of pension plan investment expenses, including inflation.
Retirement age	All other actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the period from 1997 to 2015, including updates to salary increase, mortality and retirement rates. The Experience Study report may be accessed on the CalPERS website at www.calpers.ca.gov under Forms and Publications.
Mortality	The mortality table used was developed based on CalPERS' specific data. The table includes 15 years of mortality improvements using 90 percent of Society of Actuaries' Scale 2016. For more details on this table, please refer to the 2017 experience study report.

**Historical information is required only for measurement periods for which GASB 68 is applicable. Fiscal Year 2015 was the first year of implementation, therefore only seven years are shown.

2017		2018	
June 30, 2015		June 30, 2016	
Miscellaneous	Safety	Miscellaneous	Safety
$ 19,896,723	$ 11,655,656	$ 18,499,075	$ 11,936,348
(19,896,723)	(11,655,656)	(18,499,075)	(11,936,348)
$ -	$ -	$ -	$ -
$ 74,820,705	$ 25,815,804	$ 79,210,839	$ 27,559,890
26.59%	45.15%	23.35%	43.31%

2019		2020		2021	
June 30, 2017		June 30, 2018		June 30, 2019	
Miscellaneous	Safety	Miscellaneous	Safety	Miscellaneous	Safety
$ 20,601,494	$ 12,920,861	$ 23,130,931	$ 15,077,558	$ 27,226,777	$ 15,061,145
(20,601,494)	(12,920,861)	(23,130,931)	(15,077,558)	(27,226,777)	(15,061,145)
$ -	$ -	$ -	$ -	$ -	$ -
$ 81,801,133	$ 26,701,606	$ 80,417,208	$ 27,578,559	$ 86,494,346	$ 29,053,134
25.18%	48.39%	28.76%	54.67%	31.48%	51.84%

CITY OF ROSEVILLE

SCHEDULE OF CHANGES IN THE CITY'S NET OPEB LIABILITY AND RELATED RATIOS
LAST TEN YEARS**

Measurement Date	2018 June 30, 2018	2019 June 30, 2019	2020 June 30, 2020	2021 June 30, 2020
Total OPEB Liability				
Service cost	$ 6,665,000	$ 6,021,000	$ 5,701,000	$ 5,414,588
Interest on the total OPEB liability	15,256,000	14,291,000	14,961,000	14,125,116
Differences between expected and actual experiences	(29,958,000)	-	(17,999,000)	-
Changes in assumptions	11,123,000	-	(5,591,000)	7,744,727
Benefit payments, including refunds of employee contributions	(8,449,000)	(8,550,000)	(9,988,000)	(10,333,464)
Net change in total OPEB liability	**(5,363,000)**	**11,762,000**	**(12,916,000)**	**16,950,967**
Total OPEB liability - beginning	**232,271,000**	**226,908,000**	**238,670,000**	**225,754,000**
Total OPEB liability - ending (a)	**226,908,000**	**238,670,000**	**225,754,000**	**242,704,967**
Plan Fiduciary Net Position				
Contributions - employer	14,213,477	15,342,178	16,425,867	15,353,152
Miscellaneous revenue	-	69,429	-	-
Net investment income	5,902,312	7,122,750	5,318,871	28,457,423
Benefit payments	(8,449,000)	(8,550,000)	(9,988,000)	(10,333,464)
Administrative expenses	(210,775)	(144,591)	(34,934)	(81,197)
Net change in plan fiduciary net position	**11,456,014**	**13,839,766**	**11,721,804**	**33,395,914**
Plan fiduciary net position - beginning	**72,663,626**	**84,119,640**	**97,959,406**	**109,681,210**
Plan fiduciary net position - ending (b)	**84,119,640**	**97,959,406**	**109,681,210**	**143,077,124**
Net OPEB Liability/(Assets) - ending (a) - (b)	**$ 142,788,360**	**$ 140,710,594**	**$ 116,072,790**	**$ 99,627,843**
Plan fiduciary net position as a percentage of the total OPEB liability	37.07%	41.04%	48.58%	58.95%
Covered-employee payroll	$ 106,770,729	$ 108,508,739	$ 107,995,767	$ 115,547,480
Net OPEB liability as a percentage of covered-employee payroll	133.73%	129.68%	107.48%	86.22%

(1) Historical information is required only for the measurement periods for which GASB 75 is applicable. Fiscal Year 2018 was the first year of implementation. Future years' information will be displayed up to 10 years as information becomes available.

CITY OF ROSEVILLE

SCHEDULE OF CONTRIBUTIONS – OPEB
LAST TEN YEARS**

	2018	2019	2020	2021
Valuation Date	June 30, 2017	June 30, 2017	June 30, 2019	June 30, 2019
Actuarially Determined Contribution	$ 15,132,000	$ 15,342,000	$ 13,739,000	$ 14,026,000
Contribution in Relation to the Actuarially Determined Contributions	(14,213,000)	(15,226,000)	(16,485,000)	(15,353,152)
Contribution Deficiency (Excess)	$ 919,000	$ 116,000	$ (2,746,000)	$ (1,327,152)
Covered-employee payroll	$ 106,770,729	$ 108,508,739	$ 107,995,767	$ 115,547,480
Contributions as a percentage of covered-employee payroll	13.31%	14.03%	15.26%	13.29%

****** Historical information is required only for the measurement periods for which GASB 75 is applicable. Fiscal Year 2018 was the first year of implementation. Future years' information will be displayed up to 10 years as information becomes available.

Notes to Schedule:

Methods and assumptions used to determine contributions:

Most Recent Valuation Date	June 30, 2019
Actuarial Cost Method	Entry Age Normal, level percent of payroll
Amortization Method	Level percent of pay
Asset Valuation Method	Investment gains and losses spread over 5 year rolling period
Inflation	2.75%
Salary Increase	Aggregate of 3.00%
Discount rate	6.25%
Mortality	Derived using CalPERS membership data

MODIFIED APPROACH TO REPORTING STREET PAVEMENT COSTS

GASB Statement No. 34 allows the City to use the Modified Approach with respect to infrastructure assets instead of depreciating these assets. The Modified Approach may be used if two requirements are met:

a. The City must have an asset management system (AMS) with certain features:

- It must maintain an up-to-date inventory of the infrastructure assets.
- It must estimate the annual costs to maintain and preserve those assets at the condition level the City has established and disclosed through administrative or executive policy or legislative action.
- The AMS must be used to assess the condition of the assets periodically, using a measurement scale.
- The condition assessments must be replicable as those that are based on sufficiently understandable and complete measurement methods such that different measurers using the same methods would reach substantially similar results.

b. The City must document that the roads are being preserved approximately at or above the condition level the City has established and disclosed. This documentation must include the results of the three most recent complete condition assessments and must provide reasonable assurance that the assets are being preserved approximately at or above the intended condition level.

Street Pavement

The City has elected to use the Modified Approach to report street pavement costs. The City uses a computerized Pavement Management System to track the condition levels of each of the street sections.

The condition of the pavement is based on a weighted average of seven distress factors found in pavement surfaces. The pavement management system uses a measurement scale that is based on a condition index ranging from zero for a failed pavement to 100 for pavement with perfect condition. The condition index is used to classify pavement in good or better condition (70-100), fair condition (55–69), and substandard condition (less than 55).

The City's maintenance costs are budgeted to be $4,588,932 in fiscal year 2022. The Pavement Quality Index (PQI) for the City's street pavement for the last five years is as follows:

	PQI			
Fiscal Year	Arterial/ Collector	Residential	Maintenance Budget	Actual Maintenance
2017	72	69	$ 14,379,921	$ 11,893,473
2018	72	70	3,491,657	5,154,352
2019	74	69	3,136,162	12,387,602
2020	70	66	5,265,978	10,948,940
2021	69	66	20,696,490	6,033,245

The City's policy based on current funding is to maintain arterial and collector roadways at an average Pavement Quality Index (PQI) of 72 and residential roadways at an average PQI of 65. This rating allows for minor cracking and reveling of the pavement along with minor roughness that could be noticeable to drivers traveling at posted speed. The City expended $6,033,245 for street preservation in fiscal year 2021.

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Note 1: Budgeting Procedures

The City follows these procedures in establishing the budgetary data:

- **a.** The City Manager submits to the City Council a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and the means of financing them.
- **b.** Public hearings are conducted to obtain taxpayer comments.
- **c.** The budget is legally enacted through passage of minute order and ordinance.
- **d.** The City Manager or designee is authorized to apply prudent monitoring procedures to assure that actual expenditures/expenses of the City do not exceed the appropriations at the department level within each fund in conformance with the adopted policies set by the City Council. Capital Improvement Projects, including annual projects, may not exceed budget at the total project level. Additional appropriations or interfund transfers not included in the original budget ordinance require approval by the City Council.
- **e.** Expenditures may not legally exceed budgeted appropriations at the department by fund.
- **f.** A formal budgetary process is employed as a management control device during the year.
- **g.** Budgets are adopted for all governmental funds. In addition, the capital projects funds are budgeted on a project length basis and therefore are not comparable on an annual basis.

  For fiscal year 2020-21, budgets have not been adopted for the following funds:
  a. Housing Authority Housing Choice Voucher Fund
  b. Roseville Community Development Corporation Fund

Note 2: Adjustments to GAAP Basis from Budgetary Basis

City budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) except that capital projects expenditures are budgeted on a project length basis rather than a fiscal year. The effects of these differences are shown as capital outlay in the budget and actual statements.

Note 3: Encumbrances

Under encumbrance accounting, purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation. Encumbrance accounting is employed as an extension of formal budgetary integration in all budgeted funds. Encumbrances outstanding at year end are reported as restricted, committed or assigned fund balances, as applicable, since they do not constitute expenditures or liabilities and are reappropriated in the following year. Unexpended appropriations lapse at year end and must be carried forward to be reappropriated in the following year.

Note 4: Budgets Exceeding Appropriations

General Fund		
Capital outlay	$	321,728
Other expenditures		1,374,673
Interest and fiscal charges		6,917

NON-MAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Landscape and Lighting and Service Districts Fund. To account for the collection of assessment revenue from property owners for the maintenance of surrounding park and landscaping improvements within the boundaries of each district.

State Gasoline Tax Fund. To account for revenue apportioned to the City from the State-collected gas tax revenues and spent for construction and maintenance of City streets.

Traffic Safety Fund. To account for the City's share of fines generated from violations of the State Motor Vehicle Code.

Trench Cut Recovery Fund. To account for the collection of fees charged by the City for cutting trenches in paved roadway and spent for maintaining the street if useful life is decreased.

Technology Replacement Fund. To account for the activities related to the City's permit system funded by a 3 percent technology fee on permits.

Open Space Fund. To account for the accumulation of funding for the maintenance of the City's bike trails and open spaces.

Tree Propagation Fund. To account for fees assessed on oak tree removal and expended on the continuation and preservation of tree planting within the City.

Grants Fund. To account for monies various housing and police grants received from federal, state, and local grantors.

Housing Authority Housing Choice Voucher Fund. To account for monies received from the U.S. Department of Housing and Urban Development and expended for rental assistance to low income households within the Roseville and Rocklin areas.

Affordable Housing Fund. To account for monies received from property whose land use was changed from residential to commercial and from affordable housing agreements. These monies are then used to fund other affordable housing projects.

Low/Mod Income Housing Asset Fund. To account for the activities related to the assets assumed by the City as Housing Successor to the housing activities of the former Redevelopment Agency of the City of Roseville.

Cable TV PEG Fund. To account for activity related to Public, Educational, and Governmental Access TV Channels.

Police Evidence Fund. To account for confiscated property and evidence funds for the Police department.

Roseville Community Development Corporation Fund. To account for revenues and expenditures of the Corporation for economic development, affordable housing and other community programs.

Golf Fund. This fund accounts for all financial transactions associated relating to the development, operations, and maintenance of the City's public golf courses.

Roseville Aquatics Complex Maintenance Fund. A permanent fund established to account for contribution from the High School District. Only the interest earnings can be spent on helping maintain the Aquatics Complex.

Capital Projects Funds

Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Capital projects funds exclude those types of capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments.

Development Impact Fee Fund. To account for fees applied to new construction and expended for the development of public facilities for which it creates a need.

Traffic Mitigation Fund. To account for revenues and expenditures related to major roadways and related structures such as bridges or interchanges.

Al Johnson Wildlife Area Fund. To account for activity related to the maintenance of the AL Johnson Wildlife area.

Roadway Fund. To account for non-Gas Tax grants and other restricted revenues to construct and or maintain City streets.

General Fund Capital Projects Rehabilitation Fund. To account for the approved rehabilitation of existing City property funded by the General Fund.

RFA Capital Projects Fund. To account for specific public improvements such as streets, sewers, storm drains, sidewalks or other amenities funded by special assessments against benefited properties.

Debt Service Fund

Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

Roseville Finance Authority Fund. To account for the accumulation of resources from lease payments and the payment of long-term debt incurred by the Finance Authority.

Permanent Fund

Permanent funds are used to account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs—that is, for the benefit of the government or its citizenry.

Citizens Benefit Fund. A permanent fund established to account for the proceeds from the sale of any municipally owned Hospital and interest earnings expended for improving the quality of life for the citizens of the City of Roseville.

CITY OF ROSEVILLE

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021

	Special Revenue Funds			
	Landscape and Lighting Districts and Services District	State Gasoline Tax	Traffic Safety	Trench Cut Recovery Fund
Assets:				
Cash and investments	$ 14,645,165	$ 12,173,810	$ 813,310	$ 161,157
Receivables- due from other government agencies	503,743	567,257	36,969	420
Notes and loans	-	608,167	-	-
Prepaids	-	-	-	-
Developer permit fees receivable	-	-	-	-
Due from other governments	-	-	-	-
Restricted assets:				
Cash and investments with fiscal agents	-	-	-	-
Total Assets	**$ 15,148,908**	**$ 13,349,234**	**$ 850,279**	**$ 161,577**
Liabilities, Deferred Inflows of Resources, and Fund Balances:				
Liabilities:				
Accounts payable	$ 372,513	$ 254,870	$ 83,620	$ -
Accrued liabilities	-	16,182	-	-
Unearned revenues	50,736	-	-	-
Deposits payable	-	-	-	-
Due to other government agencies	-	-	-	-
Due to other funds	-	-	-	-
Advances from other funds	-	-	-	-
Total Liabilities	**423,249**	**271,052**	**83,620**	**-**
Deferred inflows of resources:				
Unavailable revenues	-	-	-	-
Total Deferred Inflows of Resources	**-**	**-**	**-**	**-**
Fund Balances:				
Nonspendable	-	-	-	-
Restricted	14,725,659	13,078,182	766,659	161,577
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances (Deficits)	**14,725,659**	**13,078,182**	**766,659**	**161,577**
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	**$ 15,148,908**	**$ 13,349,234**	**$ 850,279**	**$ 161,577**

CITY OF ROSEVILLE

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021 **(CONTINUED)**

	Special Revenue Funds			
	Technology Replacement	**Open Space**	**Tree Propagation**	**Grants**
Assets:				
Cash and investments	$ 2,230,976	$ 949,836	$ 2,088,526	$ 15,957,331
Receivables- due from other government agencies	3,314	885	5,756	1,874,577
Notes and loans	-	-	-	12,527,706
Prepaids	-	-	-	15,690
Developer permit fees receivable	-	-	-	-
Due from other governments	-	-	-	-
Restricted assets:				
Cash and investments with fiscal agents	-	-	-	-
Total Assets	**$ 2,234,290**	**$ 950,721**	**$ 2,094,282**	**$ 30,375,304**
Liabilities, Deferred Inflows of Resources, and Fund Balances:				
Liabilities:				
Accounts payable	$ 6,199	$ 33,071	$ 3,323	$ 84,623
Accrued liabilities	-	-	-	3,200
Unearned revenues	-	-	-	8,822,430
Deposits payable	-	-	-	-
Due to other government agencies	-	-	-	-
Due to other funds	-	-	-	-
Advances from other funds	-	-	-	-
Total Liabilities	**6,199**	**33,071**	**3,323**	**8,910,253**
Deferred inflows of resources:				
Unavailable revenues	-	-	-	13,903,741
Total Deferred Inflows of Resources	**-**	**-**	**-**	**13,903,741**
Fund Balances:				
Nonspendable	-	-	-	15,690
Restricted	2,228,091	917,650	2,090,959	7,545,620
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances (Deficits)	**2,228,091**	**917,650**	**2,090,959**	**7,561,310**
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	**$ 2,234,290**	**$ 950,721**	**$ 2,094,282**	**$ 30,375,304**

CITY OF ROSEVILLE

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021

	Special Revenue Funds			
	Housing Authority Choice Housing Voucher	Affordable Housing	Low/Mod Income Housing Asset	Cable TV Peg
Assets:				
Cash and investments	$ 786,429	$ 7,742,646	$ 1,886,783	$ 1,862,586
Receivables- due from other government agencies	42,198	618,875	1,410,401	97,406
Notes and loans	-	16,998,513	14,051,336	-
Prepaids	-	-	-	-
Developer permit fees receivable	-	-	-	-
Due from other governments	-	-	-	-
Restricted assets:				
Cash and investments with fiscal agents	66,185	-	-	-
Total Assets	**$ 894,812**	**$ 25,360,034**	**$ 17,348,520**	**$ 1,959,992**
Liabilities, Deferred Inflows of Resources, and Fund Balances:				
Liabilities:				
Accounts payable	$ 5,796	$ 40,146	$ 231	$ 255
Accrued liabilities	62,507	16,987	675	-
Unearned revenues	-	-	-	-
Deposits payable	-	-	-	-
Due to other government agencies	66,185	1,423	-	-
Due to other funds	-	-	-	-
Advances from other funds	-	-	-	-
Total Liabilities	**134,488**	**58,556**	**906**	**255**
Deferred inflows of resources:				
Unavailable revenues	-	17,598,513	11,461,434	-
Total Deferred Inflows of Resources	**-**	**17,598,513**	**11,461,434**	**-**
Fund Balances:				
Nonspendable	-	-	-	-
Restricted	760,324	7,702,965	5,886,180	1,959,737
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances (Deficits)	**760,324**	**7,702,965**	**5,886,180**	**1,959,737**
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	**$ 894,812**	**$ 25,360,034**	**$ 17,348,520**	**$ 1,959,992**

CITY OF ROSEVILLE

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021 **(CONTINUED)**

	Special Revenue Funds			
	Police Evidence	Roseville Community Development Corporation	Golf	Roseville Aquatics Complex Maintenance
Assets:				
Cash and investments	$ 339,536	$ 2,943,731	$ 750,577	$ 608,069
Receivables- due from other government agencies	598	-	551,139	1,170
Notes and loans	-	-	-	-
Prepaids	-	-	-	-
Developer permit fees receivable	-	-	-	-
Due from other governments	-	-	-	-
Restricted assets:				
Cash and investments with fiscal agents	-	-	-	-
Total Assets	**$ 340,134**	**$ 2,943,731**	**$ 1,301,716**	**$ 609,239**
Liabilities, Deferred Inflows of Resources, and Fund Balances:				
Liabilities:				
Accounts payable	$ 297	$ 1,475,951	$ 150,791	$ -
Accrued liabilities	-	-	2,324,044	-
Unearned revenues	-	-	-	-
Deposits payable	-	-	-	-
Due to other government agencies	-	-	-	-
Due to other funds	-	-	127,000	36,537
Advances from other funds	-	-	1,861,000	-
Total Liabilities	**297**	**1,475,951**	**4,462,835**	**36,537**
Deferred inflows of resources:				
Unavailable revenues	-	-	-	-
Total Deferred Inflows of Resources	**-**	**-**	**-**	**-**
Fund Balances:				
Nonspendable	-	-	-	-
Restricted	339,837	1,467,780	-	572,702
Assigned	-	-	-	-
Unassigned	-	-	(3,161,119)	-
Total Fund Balances (Deficits)	**339,837**	**1,467,780**	**(3,161,119)**	**572,702**
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	**$ 340,134**	**$ 2,943,731**	**$ 1,301,716**	**$ 609,239**

CITY OF ROSEVILLE

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021

	Capital Projects Funds			
	Development Impact	**Traffic Mitigation**	**Al Johnson Wildlife Area**	**Roadway**
Assets:				
Cash and investments	$ 80,186,527	$ 32,487,406	$ 1,293,175	$ 1,560,735
Receivables- due from other government agencies	3,402,660	73,999	2,882	1,542,205
Notes and loans	601,397	361	-	-
Prepaids	-	-	-	-
Developer permit fees receivable	4,287,576	1,806,463	-	-
Due from other governments	-	6,181,468	-	-
Restricted assets:				
Cash and investments with fiscal agents	-	-	-	-
Total Assets	**$ 88,478,160**	**$ 40,549,697**	**$ 1,296,057**	**$ 3,102,940**
Liabilities, Deferred Inflows of Resources, and Fund Balances:				
Liabilities:				
Accounts payable	$ 45,393	$ 588,331	$ -	$ 700,610
Accrued liabilities	53,657	-	-	-
Unearned revenues	-	-	-	-
Deposits payable	10,000	-	-	-
Due to other government agencies	-	-	-	3,870
Due to other funds	1,380,223	-	-	-
Advances from other funds	8,040,440	-	-	-
Total Liabilities	**9,529,713**	**588,331**	**-**	**704,480**
Deferred inflows of resources:				
Unavailable revenues	3,244,890	6,181,468	-	-
Total Deferred Inflows of Resources	**3,244,890**	**6,181,468**	**-**	**-**
Fund Balances:				
Nonspendable	-	-	-	-
Restricted	75,703,557	33,779,898	1,296,057	2,398,460
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances (Deficits)	**75,703,557**	**33,779,898**	**1,296,057**	**2,398,460**
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	**$ 88,478,160**	**$ 40,549,697**	**$ 1,296,057**	**$ 3,102,940**

CITY OF ROSEVILLE

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021 **(CONTINUED)**

	Capital Projects Funds		Debt Service Fund	Permanent Fund
	General Fund Capital Projects	RFA Capital Projects	Roseville Finance Authority	Citizen Benefit
Assets:				
Cash and investments	$ 9,442,350	$ 2,748,966	$ -	$ 17,221,880
Receivables- due from other government agencies	37,051	-	10,310	58,154
Notes and loans	-	-	-	-
Prepaids	-	-	-	-
Developer permit fees receivable	-	-	-	-
Due from other governments	-	-	-	-
Restricted assets:				
Cash and investments with fiscal agents	-	-	-	-
Total Assets	**$ 9,479,401**	**$ 2,748,966**	**$ 10,310**	**$ 17,280,034**
Liabilities, Deferred Inflows of Resources, and Fund Balances:				
Liabilities:				
Accounts payable	$ 230,227	$ 7,018	$ -	$ 8,320
Accrued liabilities	-	-	-	-
Unearned revenues	-	-	-	-
Deposits payable	-	-	-	-
Due to other government agencies	-	-	-	-
Due to other funds	-	-	61,780	-
Advances from other funds	-	-	-	-
Total Liabilities	**230,227**	**7,018**	**61,780**	**8,320**
Deferred inflows of resources:				
Unavailable revenues	-	-	-	-
Total Deferred Inflows of Resources	**-**	**-**	**-**	**-**
Fund Balances:				
Nonspendable	-	-	-	17,271,714
Restricted	-	2,741,948	-	-
Assigned	9,249,174	-	-	-
Unassigned	-	-	(51,470)	-
Total Fund Balances (Deficits)	**9,249,174**	**2,741,948**	**(51,470)**	**17,271,714**
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	**$ 9,479,401**	**$ 2,748,966**	**$ 10,310**	**$ 17,280,034**

CITY OF ROSEVILLE

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021

	Total Governmental Funds
Assets:	
Cash and investments	$ 210,881,507
Receivables- due from other government agencies	10,841,969
Notes and loans	44,787,480
Prepaids	15,690
Developer permit fees receivable	6,094,039
Due from other governments	6,181,468
Restricted assets:	
Cash and investments with fiscal agents	66,185
Total Assets	**$ 278,868,338**
Liabilities, Deferred Inflows of Resources, and Fund Balances:	
Liabilities:	
Accounts payable	$ 4,091,585
Accrued liabilities	2,477,252
Unearned revenues	8,873,166
Deposits payable	10,000
Due to other government agencies	71,478
Due to other funds	1,605,540
Advances from other funds	9,901,440
Total Liabilities	**27,030,461**
Deferred inflows of resources:	
Unavailable revenues	52,390,046
Total Deferred Inflows of Resources	**52,390,046**
Fund Balances:	
Nonspendable	17,287,404
Restricted	176,123,842
Assigned	9,249,174
Unassigned	(3,212,589)
Total Fund Balances (Deficits)	**199,447,831**
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	**$ 278,868,338**

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CITY OF ROSEVILLE

**COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2021**

	Special Revenue Funds			
	Landscape and Lighting Districts and Services District	State Gasoline Tax	Traffic Safety	Trench Cut Recovery Fund
Revenues:				
Taxes	$ 12,789,990	$ -	$ -	$ -
Subvention and grants	-	3,275,418	-	-
Charges for services	-	-	-	-
Use of money and property	30,141	(515)	(1,679)	(49)
Fines, forfeitures and penalties	-	-	150,401	-
Contributions from developers and others	-	2,691,110	-	-
Miscellaneous revenues	165,920	-	-	-
Revenue from others	-	-	-	-
Total Revenues	**12,986,051**	**5,966,013**	**148,722**	**(49)**
Expenditures:				
Current:				
General government	-	-	-	-
Police	-	-	106,130	-
Economic development	-	-	-	-
Parks and recreation	6,384,168	-	-	-
Public works	-	3,232,007	156,658	-
Development services	-	-	-	-
Housing assistance payments	-	-	-	-
Capital outlay	142,854	669,522	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	**6,527,022**	**3,901,529**	**262,788**	**-**
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,459,029	2,064,484	(114,066)	(49)
Other Financing Sources (Uses):				
Transfers in	-	-	-	-
Transfers out	(5,677,838)	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Total Other Financing Sources (Uses)	**(5,677,838)**	**-**	**-**	**-**
Net Change in Fund Balances	781,191	2,064,484	(114,066)	(49)
Fund Balances, Beginning of Year	13,944,468	11,013,698	880,725	161,626
Fund Balances, End of Year	**$ 14,725,659**	**$ 13,078,182**	**$ 766,659**	**$ 161,577**

CITY OF ROSEVILLE

**COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2021** **(CONTINUED)**

	Special Revenue Funds			
	Technology Replacement	**Open Space**	**Tree Propagation**	**Grants**
Revenues:				
Taxes	$ -	$ -	$ -	$ -
Subvention and grants	-	-	-	8,286,564
Charges for services	778,624	-	45,770	1,328
Use of money and property	1,814	(3,059)	(954)	25,578
Fines, forfeitures and penalties	-	-	-	-
Contributions from developers and others	-	-	-	-
Miscellaneous revenues	-	10,447	-	-
Revenue from others	-	-	-	25,888
Total Revenues	**780,438**	**7,388**	**44,816**	**8,339,358**
Expenditures:				
Current:				
General government	-	-	-	1,838,027
Police	-	-	-	994,029
Economic development	-	-	-	-
Parks and recreation	-	611,430	208,551	-
Public works	-	-	-	-
Development services	244,949	-	-	-
Housing assistance payments	-	-	-	-
Capital outlay	14,399	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	**259,348**	**611,430**	**208,551**	**2,832,056**
Excess (Deficiency) of Revenues Over (Under) Expenditures	521,090	(604,042)	(163,735)	5,507,302
Other Financing Sources (Uses):				
Transfers in	-	634,777	-	-
Transfers out	-	-	-	(135,000)
Proceeds from sale of capital assets	-	-	-	-
Total Other Financing Sources (Uses)	**-**	**634,777**	**-**	**(135,000)**
Net Change in Fund Balances	521,090	30,735	(163,735)	5,372,302
Fund Balances, Beginning of Year	1,707,001	886,915	2,254,694	2,189,008
Fund Balances, End of Year	**$ 2,228,091**	**$ 917,650**	**$ 2,090,959**	**$ 7,561,310**

CITY OF ROSEVILLE

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2021

	Special Revenue Funds			
	Housing Authority Choice Housing Voucher	Affordable Housing	Low/Mod Income Housing Asset	Cable TV Peg
Revenues:				
Taxes	$ -	$ -	$ -	$ -
Subvention and grants	6,840,858	1,459,641	176,104	-
Charges for services	-	35,903	134,472	363,510
Use of money and property	64	21,675	35,465	(4,471)
Fines, forfeitures and penalties	-	-	-	-
Contributions from developers and others	-	3,600	-	-
Miscellaneous revenues	4,970	395,174	-	-
Revenue from others	-	-	-	-
Total Revenues	**6,845,892**	**1,915,993**	**346,041**	**359,039**
Expenditures:				
Current:				
General government	-	-	-	239,233
Police	-	-	-	-
Economic development	-	-	99,383	-
Parks and recreation	-	-	-	-
Public works	-	-	-	-
Development services	815,271	233,259	-	-
Housing assistance payments	5,706,057	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	**6,521,328**	**233,259**	**99,383**	**239,233**
Excess (Deficiency) of Revenues Over (Under) Expenditures	324,564	1,682,734	246,658	119,806
Other Financing Sources (Uses):				
Transfers in	-	-	-	34,555
Transfers out	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Total Other Financing Sources (Uses)	**-**	**-**	**-**	**34,555**
Net Change in Fund Balances	324,564	1,682,734	246,658	154,361
Fund Balances, Beginning of Year	435,760	6,020,231	5,639,522	1,805,376
Fund Balances, End of Year	**$ 760,324**	**$ 7,702,965**	**$ 5,886,180**	**$ 1,959,737**

CITY OF ROSEVILLE

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2021 **(CONTINUED)**

	Special Revenue Funds			
	Police Evidence	Roseville Community Development Corporation	Golf	Roseville Aquatics Complex Maintenance
Revenues:				
Taxes	$ -	$ -	$ -	$ -
Subvention and grants	-	-	-	-
Charges for services	-	-	2,999,732	-
Use of money and property	464	4,928	1,964	(7,038)
Fines, forfeitures and penalties	-	-	-	-
Contributions from developers and others	-	-	-	-
Miscellaneous revenues	115,994	-	6,000	-
Revenue from others	-	-	-	600,000
Total Revenues	**116,458**	**4,928**	**3,007,696**	**592,962**
Expenditures:				
Current:				
General government	-	-	-	-
Police	24,982	-	-	-
Economic development	-	-	-	-
Parks and recreation	-	-	2,282,445	50,629
Public works	-	-	-	-
Development services	-	82,339	-	-
Housing assistance payments	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	43,358	-
Total Expenditures	**24,982**	**82,339**	**2,325,803**	**50,629**
Excess (Deficiency) of Revenues Over (Under) Expenditures	91,476	(77,411)	681,893	542,333
Other Financing Sources (Uses):				
Transfers in	-	-	1,004,749	-
Transfers out	-	-	(481,735)	-
Proceeds from sale of capital assets	-	321,609	-	-
Total Other Financing Sources (Uses)	**-**	**321,609**	**523,014**	**-**
Net Change in Fund Balances	91,476	244,198	1,204,907	542,333
Fund Balances, Beginning of Year	248,361	1,223,582	(4,366,026)	30,369
Fund Balances, End of Year	**$ 339,837**	**$ 1,467,780**	**$ (3,161,119)**	**$ 572,702**

CITY OF ROSEVILLE

**COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2021**

	Capital Projects Funds			
	Development Impact	**Traffic Mitigation**	**Al Johnson Wildlife Area**	**Roadway**
Revenues:				
Taxes	$ -	$ -	$ -	$ -
Subvention and grants	-	-	-	5,789,195
Charges for services	25,280,419	10,632,170	-	-
Use of money and property	28,965	(208)	61,795	(27,452)
Fines, forfeitures and penalties	-	-	-	-
Contributions from developers and others	-	542,613	-	-
Miscellaneous revenues	43,540	-	-	-
Revenue from others	-	1,470,887	-	-
Total Revenues	**25,352,924**	**12,645,462**	**61,795**	**5,761,743**
Expenditures:				
Current:				
General government	82,064	39,483	-	-
Police	-	-	-	-
Economic development	-	-	-	-
Parks and recreation	136,296	-	267	-
Public works	135,928	499,941	-	249,535
Development services	89,191	-	-	-
Housing assistance payments	-	-	-	-
Capital outlay	6,282,050	4,071,889	-	6,100,795
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	264,120	-	-	-
Total Expenditures	**6,989,649**	**4,611,313**	**267**	**6,350,330**
Excess (Deficiency) of Revenues Over (Under) Expenditures	18,363,275	8,034,149	61,528	(588,587)
Other Financing Sources (Uses):				
Transfers in	747,340	-	-	1,742,501
Transfers out	(166,065)	-	-	(1,200,000)
Proceeds from sale of capital assets	-	-	-	-
Total Other Financing Sources (Uses)	**581,275**	**-**	**-**	**542,501**
Net Change in Fund Balances	18,944,550	8,034,149	61,528	(46,086)
Fund Balances, Beginning of Year	56,759,007	25,745,749	1,234,529	2,444,546
Fund Balances, End of Year	**$ 75,703,557**	**$ 33,779,898**	**$ 1,296,057**	**$ 2,398,460**

CITY OF ROSEVILLE

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2021 **(CONTINUED)**

	Capital Projects Funds		Debt Service Fund	Permanent Fund
	General Fund Capital Projects	RFA Capital Projects	Roseville Finance Authority	Citizen Benefit
Revenues:				
Taxes	$ -	$ -	$ -	$ -
Subvention and grants	-	-	-	-
Charges for services	32,622	-	-	-
Use of money and property	(13,077)	8,104	7,818	(122,146)
Fines, forfeitures and penalties	-	-	-	-
Contributions from developers and others	-	-	-	-
Miscellaneous revenues	12,893	-	-	1,754
Revenue from others	-	1,403,828	-	-
Total Revenues	**32,438**	**1,411,932**	**7,818**	**(120,392)**
Expenditures:				
Current:				
General government	-	-	-	-
Police	-	-	-	-
Economic development	-	-	-	-
Parks and recreation	1,307,114	-	-	-
Public works	181,556	-	-	-
Development services	-	-	-	1,450,640
Housing assistance payments	-	-	-	-
Capital outlay	1,163,275	263,051	-	-
Debt service:				
Principal retirement	-	-	1,613,400	-
Interest and fiscal charges	-	-	764,889	-
Total Expenditures	**2,651,945**	**263,051**	**2,378,289**	**1,450,640**
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,619,507)	1,148,881	(2,370,471)	(1,571,032)
Other Financing Sources (Uses):				
Transfers in	707,000	-	2,378,287	1,044,840
Transfers out	-	(619,334)	-	-
Proceeds from sale of capital assets	-	-	-	-
Total Other Financing Sources (Uses)	**707,000**	**(619,334)**	**2,378,287**	**1,044,840**
Net Change in Fund Balances	(1,912,507)	529,547	7,816	(526,192)
Fund Balances, Beginning of Year	11,161,681	2,212,401	(59,286)	17,797,906
Fund Balances, End of Year	**$ 9,249,174**	**$ 2,741,948**	**$ (51,470)**	**$ 17,271,714**

CITY OF ROSEVILLE

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2021

	Total Governmental Funds
Revenues:	
Taxes	$ 12,789,990
Subvention and grants	25,827,780
Charges for services	40,304,550
Use of money and property	48,127
Fines, forfeitures and penalties	150,401
Contributions from developers and others	3,237,323
Miscellaneous revenues	756,692
Revenue from others	3,500,603
Total Revenues	**86,615,466**
Expenditures:	
Current:	
General government	2,198,807
Police	1,125,141
Economic development	99,383
Parks and recreation	10,980,900
Public works	4,455,625
Development services	2,915,649
Housing assistance payments	5,706,057
Capital outlay	18,707,835
Debt service:	
Principal retirement	1,613,400
Interest and fiscal charges	1,072,367
Total Expenditures	**48,875,164**
Excess (Deficiency) of Revenues Over (Under) Expenditures	37,740,302
Other Financing Sources (Uses):	
Transfers in	8,294,049
Transfers out	(8,279,972)
Proceeds from sale of capital assets	321,609
Total Other Financing Sources (Uses)	**335,686**
Net Change in Fund Balances	38,075,988
Fund Balances, Beginning of Year	161,371,843
Fund Balances, End of Year	**$ 199,447,831**

CITY OF ROSEVILLE

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
LANDSCAPE AND LIGHTING DISTRICTS AND SERVICES DISTRICT
YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Taxes	$ 15,409,643	$ 12,712,242	$ 12,789,990	$ 77,748
Use of money and property	156,478	156,478	30,141	(126,337)
Miscellaneous revenues	-	49,000	165,920	116,920
Total Revenues	**15,566,121**	**12,917,720**	**12,986,051**	**68,331**
Expenditures:				
Current:				
Operating services and supplies				
Parks and recreation	7,118,015	7,298,855	6,384,168	914,687
Capital outlay	-	126,000	142,854	(16,854)
Total Expenditures	**7,118,015**	**7,424,855**	**6,527,022**	**897,833**
Excess (Deficiency) of Revenues Over (Under) Expenditures	**8,448,106**	**5,492,865**	**6,459,029**	**966,164**
Other Financing Sources (Uses):				
Transfers out	(5,675,086)	(5,677,839)	(5,677,838)	1
Total Other Financing Sources (Uses)	**(5,675,086)**	**(5,677,839)**	**(5,677,838)**	**1**
Net Change in Fund Balance	**$ 2,773,020**	**$ (184,974)**	**781,191**	**$ 966,165**
Fund Balance, July 1			**13,944,468**	
Fund Balance, June 30			**$ 14,725,659**	

CITY OF ROSEVILLE

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
STATE GASOLINE TAX
YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Subventions and grants	$ 3,520,622	$ 11,925,744	$ 3,275,418	$ (8,650,326)
Use of money and property	274,929	274,929	(515)	(275,444)
Contributions from developers and others	2,637,415	2,637,415	2,691,110	53,695
Total Revenues	**6,432,966**	**14,838,088**	**5,966,013**	**(8,872,075)**
Expenditures:				
Current:				
Operating services and supplies				
Public works	5,441,096	7,619,096	3,232,007	4,387,089
Capital outlay	-	7,512,990	669,522	6,843,468
Total Expenditures	**5,441,096**	**15,132,086**	**3,901,529**	**11,230,557**
Excess (Deficiency) of Revenues Over (Under) Expenditures	**991,870**	**(293,998)**	**2,064,484**	**2,358,482**
Other Financing Sources (Uses):				
Transfers in	1,342,959	-	-	-
Total Other Financing Sources (Uses)	**1,342,959**	**-**	**-**	**-**
Net Change in Fund Balance	**$ 2,334,829**	**$ (293,998)**	2,064,484	**$ 2,358,482**
Fund Balance, July 1			**11,013,698**	
Fund Balance, June 30			**$ 13,078,182**	

CITY OF ROSEVILLE

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
TRAFFIC SAFETY
YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Use of money and property	$ 19,756	$ 19,756	$ (1,679)	$ (21,435)
Fines, forfeitures and penalties	230,000	230,000	150,401	(79,599)
Total Revenues	**249,756**	**249,756**	**148,722**	**(101,034)**
Expenditures:				
Current:				
Operating services and supplies				
Police	109,074	109,074	106,130	2,944
Public works	200,000	200,000	156,658	43,342
Total Expenditures	**309,074**	**309,074**	**262,788**	**46,286**
Excess (Deficiency) of Revenues Over (Under) Expenditures	**(59,318)**	**(59,318)**	**(114,066)**	**(54,748)**
Net Change in Fund Balance	**$ (59,318)**	**$ (59,318)**	**(114,066)**	**$ (54,748)**
Fund Balance, July 1			**880,725**	
Fund Balance, June 30			**$ 766,659**	

CITY OF ROSEVILLE

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
TRENCH CUT RECOVERY FUND
YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	$ 5,000	$ 5,000	$ -	$ (5,000)
Use of money and property	3,069	3,069	(49)	(3,118)
Total Revenues	**8,069**	**8,069**	**(49)**	**(8,118)**
Net Change in Fund Balance	**$ 8,069**	**$ 8,069**	**(49)**	**$ (8,118)**
Fund Balance, July 1			**161,626**	
Fund Balance, June 30			**$ 161,577**	

CITY OF ROSEVILLE

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
TECHNOLOGY REPLACEMENT
YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Charges for services	$ 759,000	$ 559,000	$ 778,624	$ 219,624
Use of money and property	30,719	30,719	1,814	(28,905)
Total Revenues	**789,719**	**589,719**	**780,438**	**190,719**
Expenditures:				
Current:				
Operating services and supplies				
Development and operations	536,000	589,529	244,949	344,580
Capital outlay	-	-	14,399	(14,399)
Total Expenditures	**536,000**	**589,529**	**259,348**	**330,181**
Excess (Deficiency) of Revenues Over (Under) Expenditures	**253,719**	**190**	**521,090**	**520,900**
Net Change in Fund Balance	**$ 253,719**	**$ 190**	**521,090**	**$ 520,900**
Fund Balance, July 1			**1,707,001**	
Fund Balance, June 30			**$ 2,228,091**	

CITY OF ROSEVILLE

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
OPEN SPACE
YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Use of money and property	$ 15,118	$ 15,118	$ (3,059)	$ (18,177)
Miscellaneous revenues	10,447	10,447	10,447	-
Total Revenues	**25,565**	**25,565**	**7,388**	**(18,177)**
Expenditures:				
Current:				
Operating services and supplies				
Parks and recreation	673,712	673,712	611,430	62,282
Total Expenditures	**673,712**	**673,712**	**611,430**	**62,282**
Excess (Deficiency) of Revenues Over (Under) Expenditures	**(648,147)**	**(648,147)**	**(604,042)**	**44,105**
Other Financing Sources (Uses):				
Transfers in	634,777	634,777	634,777	-
Total Other Financing Sources (Uses)	**634,777**	**634,777**	**634,777**	**-**
Net Change in Fund Balance	**$ (13,370)**	**$ (13,370)**	**30,735**	**$ 44,105**
Fund Balance, July 1			**886,915**	
Fund Balance, June 30			**$ 917,650**	

CITY OF ROSEVILLE

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
TREE PROPAGATION
YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Charges for services	$ 35,000	$ 35,000	$ 45,770	$ 10,770
Use of money and property	44,751	44,751	(954)	(45,705)
Total Revenues	**79,751**	**79,751**	**44,816**	**(34,935)**
Expenditures:				
Current:				
Operating services and supplies				
Parks and recreation	422,019	422,019	208,551	213,468
Total Expenditures	**422,019**	**422,019**	**208,551**	**213,468**
Excess (Deficiency) of Revenues Over (Under) Expenditures	**(342,268)**	**(342,268)**	**(163,735)**	**178,533**
Net Change in Fund Balance	**$ (342,268)**	**$ (342,268)**	**(163,735)**	**$ 178,533**
Fund Balance, July 1			**2,254,694**	
Fund Balance, June 30			**$ 2,090,959**	

CITY OF ROSEVILLE

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GRANTS
YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Subventions and grants	$ 1,639,562	$ 10,756,022	$ 8,286,564	$ (2,469,458)
Charges for services	-	-	1,328	1,328
Use of money and property	29,352	29,352	25,578	(3,774)
Revenue from others	15,000	15,000	25,888	10,888
Total Revenues	**1,683,914**	**10,800,374**	**8,339,358**	**(2,461,016)**
Expenditures:				
Current:				
Operating services and supplies				
General government	1,291,173	3,040,010	1,838,027	1,201,983
Public safety	159,006	7,527,100	994,029	6,533,071
Total Expenditures	**1,450,179**	**10,567,110**	**2,832,056**	**7,735,054**
Excess (Deficiency) of Revenues Over (Under) Expenditures	**233,735**	**233,264**	**5,507,302**	**5,274,038**
Other Financing Sources (Uses):				
Transfers out	(135,000)	(135,000)	(135,000)	-
Total Other Financing Sources (Uses)	**(135,000)**	**(135,000)**	**(135,000)**	**-**
Net Change in Fund Balance	**$ 98,735**	**$ 98,264**	**5,372,302**	**$ 5,274,038**
Fund Balance, July 1			**2,189,008**	
Fund Balance, June 30			**$ 7,561,310**	

CITY OF ROSEVILLE

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
AFFORDABLE HOUSING
YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Subventions and grants	$ 650,000	$ 650,000	$ 1,459,641	$ 809,641
Charges for services	-	-	35,903	35,903
Use of money and property	109,527	109,527	21,675	(87,852)
Contributions from developers and others	-	-	3,600	3,600
Miscellaneous revenues	115,000	115,000	395,174	280,174
Total Revenues	**874,527**	**874,527**	**1,915,993**	**1,041,466**
Expenditures:				
Current:				
Operating services and supplies				
Development and operations	3,916,329	375,129	233,259	141,870
Total Expenditures	**3,916,329**	**375,129**	**233,259**	**141,870**
Excess (Deficiency) of Revenues Over (Under) Expenditures	**(3,041,802)**	**499,398**	**1,682,734**	**1,183,336**
Net Change in Fund Balance	**$ (3,041,802)**	**$ 499,398**	**1,682,734**	**$ 1,183,336**
Fund Balance, July 1			**6,020,231**	
Fund Balance, June 30			**$ 7,702,965**	

CITY OF ROSEVILLE

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
LOW/MOD INCOME HOUSING ASSET
YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Charges for services	$ 40,000	$ 40,000	$ 134,472	$ 94,472
Use of money and property	22,330	22,330	35,465	13,135
Total Revenues	**103,494**	**103,494**	**346,041**	**242,547**
Expenditures:				
Current:				
Operating services and supplies				
Community development	908,642	348,809	99,383	249,426
Total Expenditures	**908,642**	**348,809**	**99,383**	**249,426**
Excess (Deficiency) of Revenues Over (Under) Expenditures	**(805,148)**	**(245,315)**	**246,658**	**491,973**
Other Financing Sources (Uses):				
Transfers in	535,740	-	-	-
Total Other Financing Sources (Uses)	**535,740**	**-**	**-**	**-**
Net Change in Fund Balance	**$ (269,408)**	**$ (245,315)**	**246,658**	**$ 491,973**
Fund Balance, July 1			**5,639,522**	
Fund Balance, June 30			**$ 5,886,180**	

CITY OF ROSEVILLE

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
CABLE TV PEG
YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Charges for services	$ 240,000	$ 240,000	$ 363,510	$ 123,510
Use of money and property	49,362	49,362	(4,471)	(53,833)
Total Revenues	**289,362**	**289,362**	**359,039**	**69,677**
Expenditures:				
Current:				
Operating services and supplies				
General government	163,540	363,540	239,233	124,307
Total Expenditures	**163,540**	**363,540**	**239,233**	**124,307**
Excess (Deficiency) of Revenues Over (Under) Expenditures	**125,822**	**(74,178)**	**119,806**	**193,984**
Other Financing Sources (Uses):				
Transfers in	22,712	34,555	34,555	-
Total Other Financing Sources (Uses)	**22,712**	**34,555**	**34,555**	**-**
Net Change in Fund Balance	**$ 148,534**	**$ (39,623)**	**154,361**	**$ 193,984**
Fund Balance, July 1			**1,805,376**	
Fund Balance, June 30			**$ 1,959,737**	

CITY OF ROSEVILLE

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
POLICE EVIDENCE
YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Use of money and property	$ 4,972	$ 4,972	$ 464	$ (4,508)
Miscellaneous revenues	40,000	41,982	115,994	74,012
Total Revenues	**44,972**	**46,954**	**116,458**	**69,504**
Expenditures:				
Current:				
Operating services and supplies				
Police	23,000	24,982	24,982	-
Total Expenditures	**23,000**	**24,982**	**24,982**	**-**
Excess (Deficiency) of Revenues Over (Under) Expenditures	**21,972**	**21,972**	**91,476**	**69,504**
Net Change in Fund Balance	**$ 21,972**	**$ 21,972**	**91,476**	**$ 69,504**
Fund Balance, July 1			**248,361**	
Fund Balance, June 30			**$ 339,837**	

CITY OF ROSEVILLE

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GOLF
YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Charges for services	$ 2,000,000	$ 2,000,000	$ 2,999,732	$ 999,732
Use of money and property	123,345	123,345	1,964	(121,381)
Miscellaneous revenues	-	-	6,000	6,000
Total Revenues	**2,123,345**	**2,123,345**	**3,007,696**	**884,351**
Expenditures:				
Current:				
Operating services and supplies				
Parks and recreation	2,478,197	2,478,197	2,282,445	195,752
Debt service:				
Interest and fiscal charges	-	-	43,358	(43,358)
Total Expenditures	**2,478,197**	**2,478,197**	**2,325,803**	**152,394**
Excess (Deficiency) of Revenues Over (Under) Expenditures	**(354,852)**	**(354,852)**	**681,893**	**1,036,745**
Other Financing Sources (Uses):				
Transfers in	1,004,749	1,004,749	1,004,749	-
Transfers out	(607,539)	(480,539)	(481,735)	(1,196)
Total Other Financing Sources (Uses)	**397,210**	**524,210**	**523,014**	**(1,196)**
Net Change in Fund Balance	**$ 42,358**	**$ 169,358**	**1,204,907**	**$ 1,035,549**
Fund Balance (Deficit), July 1			**(4,366,026)**	
Fund Balance (Deficit), June 30			**$ (3,161,119)**	

CITY OF ROSEVILLE

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
ROSEVILLE AQUATICS COMPLEX MAINTENANCE
YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Use of money and property	$ 9,239	$ 9,239	$ (7,038)	$ (16,277)
Revenue from others	-	600,000	600,000	-
Total Revenues	**9,239**	**609,239**	**592,962**	**(16,277)**
Expenditures:				
Current:				
Operating services and supplies				
Parks and recreation	-	50,629	50,629	-
Total Expenditures	**-**	**50,629**	**50,629**	**-**
Excess (Deficiency) of Revenues Over (Under) Expenditures	**9,239**	**558,610**	**542,333**	**(16,277)**
Net Change in Fund Balance	**$ 9,239**	**$ 558,610**	**542,333**	**$ (16,277)**
Fund Balance, July 1			**30,369**	
Fund Balance, June 30			**$ 572,702**	

CITY OF ROSEVILLE

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
ROSEVILLE FINANCE AUTHORITY
YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Use of money and property	$ -	$ -	$ 7,818	$ 7,818
Total Revenues	**-**	**-**	**7,818**	**7,818**
Expenditures:				
Debt service:				
Principal retirement	21,881,799	21,881,799	1,613,400	20,268,399
Interest and fiscal charges	11,994,847	11,994,847	764,889	11,229,958
Total Expenditures	**33,876,646**	**33,876,646**	**2,378,289**	**31,498,357**
Excess (Deficiency) of Revenues Over (Under) Expenditures	**(33,876,646)**	**(33,876,646)**	**(2,370,471)**	**31,506,175**
Other Financing Sources (Uses):				
Transfers in	2,496,055	2,496,055	2,378,287	(117,768)
Total Other Financing Sources (Uses)	**2,496,055**	**2,496,055**	**2,378,287**	**(117,768)**
Net Change in Fund Balance	**$ (31,380,591)**	**$ (31,380,591)**	**7,816**	**$ 31,388,407**
Fund Balance (Deficit), July 1			**(59,286)**	
Fund Balance (Deficit), June 30			**$ (51,470)**	

CITY OF ROSEVILLE

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
CITIZEN BENEFIT
YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Use of money and property	$ 375,000	$ 375,000	$ (122,146)	$ (497,146)
Miscellaneous revenues	5,500	5,500	1,754	(3,746)
Total Revenues	**380,500**	**380,500**	**(120,392)**	**(500,892)**
Expenditures:				
Current:				
Development and operations	391,666	413,575	1,450,640	(1,037,065)
Total Expenditures	**391,666**	**413,575**	**1,450,640**	**(1,037,065)**
Excess (Deficiency) of Revenues Over (Under) Expenditures	**(11,166)**	**(33,075)**	**(1,571,032)**	**(1,537,957)**
Other Financing Sources (Uses):				
Transfers in	-	1,044,840	1,044,840	-
Total Other Financing Sources (Uses)	**-**	**1,044,840**	**1,044,840**	**-**
Net Change in Fund Balance	**$ (11,166)**	**$ 1,011,765**	**(526,192)**	**$ (1,537,957)**
Fund Balance, July 1			**17,797,906**	
Fund Balance, June 30			**$ 17,271,714**	

NON-MAJOR ENTERPRISE FUNDS

Local Transportation Fund

This fund accounts for the activities associated with the operations and maintenance of the City's public transit activities and has particular emphasis on serving the elderly and the handicapped.

School-Age Child Care Fund

The fund accounts for the receipt of parent fees and State grants used to finance child development programs.

CITY OF ROSEVILLE

COMBINING STATEMENT OF NET POSITION
NON-MAJOR ENTERPRISE FUNDS
JUNE 30, 2021

	Business-Type Activities - Enterprise Funds		
	Local Transportation	School-Age Child Care	Totals
Assets:			
Current:			
Cash and investments	$ 3,617,517	$ 395	$ 3,617,912
Receivables	7,405,346	220,163	7,625,509
Total Current Assets	**11,022,863**	**220,558**	**11,243,421**
Noncurrent:			
Capital assets not being depreciated	6,881,450	-	6,881,450
Capital assets - net of accumulated depreciation	30,348,302	2,557,360	32,905,662
Total Noncurrent Assets	**37,229,752**	**2,557,360**	**39,787,112**
Total Assets	**$ 48,252,615**	**$ 2,777,918**	**$ 51,030,533**
Deferred Outflows of Resources:			
Deferred outflows related to OPEB	$ 89,000	$ 484,000	$ 573,000
Deferred outflows related to pensions	448,112	1,402,790	1,850,902
Total Deferred Outflows of Resources	**$ 537,112**	**$ 1,886,790**	**$ 2,423,902**
Liabilities, Deferred Inflows of Resources, and Net Position:			
Liabilities:			
Current:			
Accounts payable	$ 882,785	$ 72,749	$ 955,534
Accrued liabilities	43,094	142,055	185,149
Unearned revenues	6,779,533	87,573	6,867,106
Deposits payable	15	-	15
Due to other funds	-	2,452,396	2,452,396
Accrued compensated absences	100,234	216,068	316,302
Total Current Liabilities	**7,805,661**	**2,970,841**	**10,776,502**
Noncurrent:			
Advances from other funds	-	890,000	890,000
Accrued compensated absences	133,133	77,726	210,859
Net OPEB liability	783,000	4,265,000	5,048,000
Net pension liability	2,853,772	8,933,574	11,787,346
Total Noncurrent Liabilities	**3,769,905**	**14,166,300**	**17,936,205**
Total Liabilities	**11,575,566**	**17,137,141**	**28,712,707**
Deferred Inflows of Resources:			
Deferred inflows related to OPEB	371,000	2,023,000	2,394,000
Deferred inflows related to pensions	16,504	51,666	68,170
Total Deferred Inflows of Resources	**387,504**	**2,074,666**	**2,462,170**
Net Position:			
Net investment in capital assets	37,229,752	2,557,360	39,787,112
Unrestricted	(403,095)	(17,104,459)	(17,507,554)
Total Net Position	**36,826,657**	**(14,547,099)**	**22,279,558**
Total Liabilities, Deferred Inflows of Resources and Net Position	**$ 48,789,727**	**$ 4,664,708**	**$ 53,454,435**

CITY OF ROSEVILLE

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION NON-MAJOR ENTERPRISE FUNDS YEAR ENDED JUNE 30, 2021

	Business-Type Activities - Enterprise Funds		
	Local Transportation	School-Age Child Care	Totals
Operating Revenues:			
Sales and service charges	$ 268,884	$ 2,986,556	$ 3,255,440
Miscellaneous	170,221	251,817	422,038
Total Operating Revenues	**439,105**	**3,238,373**	**3,677,478**
Operating Expenses:			
Administration and general	1,008,429	223,920	1,232,349
Operations	6,632,947	5,607,396	12,240,343
Depreciation and amortization	1,902,734	113,988	2,016,722
Total Operating Expenses	**9,544,110**	**5,945,304**	**15,489,414**
Operating Income (Loss)	(9,105,005)	(2,706,931)	(11,811,936)
Nonoperating Revenues (Expenses):			
Subventions and grants	13,461,259	493,578	13,954,837
Interest revenue	(42,073)	(15,034)	(57,107)
Interest expense	-	(20,500)	(20,500)
Gain (loss) on disposal of capital assets	(71,265)	-	(71,265)
Total Nonoperating Revenues (Expenses)	**13,347,921**	**458,044**	**13,805,965**
Income (Loss) Before Transfers	4,242,916	(2,248,887)	1,994,029
Capital contributions from developers and governmental activities	69,468	-	69,468
Transfers in	91,422	70,081	161,503
Changes in Net Position	4,403,806	(2,178,806)	2,225,000
Net Position:			
Beginning of Year, as originally reported	32,228,018	(12,368,293)	19,859,725
Restatements	194,833	-	194,833
Beginning of Fiscal Year, as restated	32,422,851	(12,368,293)	20,054,558
End of Fiscal Year	**$ 36,826,657**	**$ (14,547,099)**	**$ 22,279,558**

CITY OF ROSEVILLE

COMBINING STATEMENT OF CASH FLOWS
NON-MAJOR ENTERPRISE FUNDS
YEAR ENDED JUNE 30, 2021

	Business-Type Activities - Enterprise Funds		
	Local Transportation	**School-Age Child Care**	**Totals**
Cash Flows from Operating Activities:			
Cash received from customers and users	$ (3,903,987)	$ 3,274,868	$ (629,119)
Cash paid to suppliers for goods and services	(5,950,108)	(1,453,668)	(7,403,776)
Cash paid to employees for services	(1,855,402)	(4,745,504)	(6,600,906)
Net Cash Provided (Used) by Operating Activities	**(11,709,497)**	**(2,924,304)**	**(14,633,801)**
Cash Flows from Non-Capital Financing Activities:			
Cash transfers in	91,422	70,081	161,503
Increase/decrease in due to other funds	-	2,397,396	2,397,396
Increase/decrease in deposits	-	-	-
Subventions and grants	13,461,259	493,578	13,954,837
Net Cash Provided (Used) by Non-Capital Financing Activities	**13,552,681**	**2,961,055**	**16,513,736**
Cash Flows from Capital and Related Financing Activities:			
Capital contributions	69,468	-	69,468
Acquisition and construction of capital assets	(6,645,088)	(380,439)	(7,025,527)
Interest paid on capital debt	-	(20,500)	(20,500)
Advance from other funds	-	(55,000)	(55,000)
Proceeds from sales of capital assets	22,730	-	22,730
Net Cash Provided (Used) by Capital and Related Financing Activities	**(6,552,890)**	**(455,939)**	**(7,008,829)**
Cash Flows from Investing Activities:			
Interest received	(42,073)	(15,034)	(57,107)
Net Cash Provided (Used) by Investing Activities	**(42,073)**	**(15,034)**	**(57,107)**
Net Increase (Decrease) in Cash and Cash Equivalents	**(4,751,779)**	**(434,222)**	**(5,186,001)**
Cash and Cash Equivalents at Beginning of Year	8,369,296	434,617	8,803,913
Cash and Cash Equivalents at End of Year	**$ 3,617,517**	**$ 395**	**$ 3,617,912**
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:			
Operating income (loss)	$ (9,105,005)	$ (2,706,931)	$ (11,811,936)
Adjustments to Reconcile Operating Income (Loss) Net Cash Provided (Used) by Operating Activities:			
Depreciation	1,902,734	113,988	2,016,722
(Increase) decrease in receivables	(5,356,342)	38,922	(5,317,420)
Increase (decrease) in accounts payable	171,436	11,492	182,928
Increase (decrease) in accrued liabilities	463	36,029	36,492
Increase (decrease) in unearned revenue	1,013,250	(2,427)	1,010,823
Increase (decrease) in net pension liability	(497,001)	706,362	209,361
Increase (decrease) in OPEB liability	(75,999)	(84,000)	(159,999)
Increase (decrease) in deferred pension related items	163,141	(294,947)	(131,806)
Increase (decrease) in deferred OPEB related items	121,001	(686,000)	(564,999)
Increase (decrease) in compensated absences	(47,175)	(56,792)	(103,967)
Total Adjustments	**(2,604,492)**	**(217,373)**	**(2,821,865)**
Net Cash Provided (Used) by Operating Activities	**$ (11,709,497)**	**$ (2,924,304)**	**$ (14,633,801)**
Non-Cash Investing, Capital, and Financing Activities:			
Gain/(Loss) on disposition of capital assets	$ (71,265)	$ -	$ (71,265)
Capital contributions	69,468	-	69,468

INTERNAL SERVICE FUNDS

Internal Service Funds are used to finance and account for special activities and services performed by a designated department for other departments in the City on a cost reimbursement basis.

Financial reporting standards require that for the Statement of Activities, the net revenues or expenses of each internal service fund be eliminated by netting them against the operations of the other City departments which generated them. The remaining balance sheet items are consolidated with these same funds in the Statement of Net Position.

However, internal service funds are still presented separately in the Fund financial statements, including the funds below.

Fleet Fund. To account for the maintenance and replacement of vehicles used by City departments. Funds are received by means of a rental fee charged to the various departments.

Facilities Fund. To account for building maintenance and custodial services for City departments.

Information Technology Fund. To account for the City's IT infrastructure and related support services.

General Equipment Replacement Fund. To account for the replacement of equipment for City departments.

Worker's Compensation Fund. To account for the City's self-insurance program for Workers' Compensation benefits and for the administration of various preventative programs.

General Liability Fund. To account for the cost of claims and administrative costs of the City's self-insured general liability program.

Unemployment Reserve Fund. To account for State and Federal mandated unemployment insurance benefits for employees.

General Benefits. To account for the City's insurance programs for employee benefits.

CITY OF ROSEVILLE

COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
JUNE 30, 2021

	Governmental Activities - Internal Service Funds			
	Fleet	**Facilities**	**Information Technology**	**General Equipment Replacement**
Assets:				
Current:				
Cash and investments	$ 31,842,445	$ 3,339,130	$ 3,910,263	$ 779,798
Receivables	2,722,765	76,266	485	2,336
Notes and loans	663,361	-	-	-
Prepaid costs	-	-	73,323	-
Due from other funds	583,741	-	-	-
Inventories	1,061,985	6,336	-	-
Total Current Assets	**36,874,297**	**3,421,732**	**3,984,071**	**782,134**
Noncurrent:				
Advances to other funds	5,329,590	-	-	-
Capital assets not being depreciated	3,998,391	57,682	53,498	-
Capital assets - net of accumulated depreciation	14,708,192	102,891,967	6,719,157	1,241,634
Total Noncurrent Assets	**24,036,173**	**102,949,649**	**6,772,655**	**1,241,634**
Total Assets	**60,910,470**	**106,371,381**	**10,756,726**	**2,023,768**
Deferred Outflows of Resources:				
Deferred OPEB related items	301,000	211,000	250,000	-
Deferred pension related items	758,804	550,537	2,049,784	-
Total Deferred Outflows of Resources	**1,059,804**	**761,537**	**2,299,784**	**-**
Liabilities:				
Current:				
Accounts payable	283,124	178,607	72,316	27,388
Accrued liabilities	84,030	25,087	80,513	-
Accrued compensated absences	164,812	124,264	454,960	-
Accrued claims and judgments	-	-	-	-
Total Current Liabilities	**531,966**	**327,958**	**607,789**	**27,388**
Noncurrent:				
Accrued compensated absences	173,972	115,961	454,316	-
Accrued claims and judgments	-	-	-	-
Net OPEB liability	2,658,000	1,863,000	2,203,000	-
Net pension liability	4,832,391	3,506,053	13,053,917	-
Total Noncurrent Liabilities	**7,664,363**	**5,485,014**	**15,711,233**	**-**
Total Liabilities	**8,196,329**	**5,812,972**	**16,319,022**	**27,388**
Deferred Inflows of Resources:				
Deferred OPEB related items	1,261,000	884,000	1,045,000	-
Deferred pension related items	27,948	20,277	75,495	-
Total Deferred Inflows of Resources	**1,288,948**	**904,277**	**1,120,495**	**-**
Net Position:				
Investment in capital assets	18,706,583	102,949,649	6,772,655	1,241,634
Unrestricted	33,778,414	(2,533,980)	(11,155,662)	754,746
Total Net Position	**$ 52,484,997**	**$ 100,415,669**	**$ (4,383,007)**	**$ 1,996,380**

CITY OF ROSEVILLE

COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
JUNE 30, 2021

	Governmental Activities - Internal Service Funds				
	Worker's Compensation	General Liability	Unemployment Reserve	General Benefits	Totals
Assets:					
Current:					
Cash and investments	$ 10,786,062	$ 3,857,600	$ 438,543	$ 1,320,349	$ 56,274,190
Receivables	34,635	19,323	3,884	6,291	2,865,985
Notes and loans	-	-	-	-	663,361
Prepaid costs	-	-	-	-	73,323
Due from other funds	-	-	-	-	583,741
Inventories	-	-	-	-	1,068,321
Total Current Assets	**10,820,697**	**3,876,923**	**442,427**	**1,326,640**	**61,528,921**
Noncurrent:					
Advances to other funds	-	-	-	-	5,329,590
Capital assets not being depreciated	-	-	-	-	4,109,571
Capital assets - net of accumulated depreciation	-	-	-	-	125,560,950
Total Noncurrent Assets	**-**	**-**	**-**	**-**	**135,000,111**
Total Assets	**10,820,697**	**3,876,923**	**442,427**	**1,326,640**	**196,529,032**
Deferred Outflows of Resources:					
Deferred OPEB related items	-	-	-	-	762,000
Deferred pension related items	82,913	74,543	-	-	3,516,581
Total Deferred Outflows of Resources	**82,913**	**74,543**	**-**	**-**	**4,278,581**
Liabilities:					
Current:					
Accounts payable	1,956	2,676	31,299	198,985	796,351
Accrued liabilities	7,639	7,180	-	-	204,449
Accrued compensated absences	18,412	16,773	-	-	779,221
Accrued claims and judgments	2,175,270	601,533	-	-	2,776,803
Total Current Liabilities	**2,203,277**	**628,162**	**31,299**	**198,985**	**4,556,824**
Noncurrent:					
Accrued compensated absences	34,102	33,330	-	-	811,681
Accrued claims and judgments	6,525,811	1,278,257	-	-	7,804,068
Net OPEB liability	-	-	-	-	6,724,000
Net pension liability	528,023	474,721	-	-	22,395,105
Total Noncurrent Liabilities	**7,087,936**	**1,786,308**	**-**	**-**	**37,734,854**
Total Liabilities	**9,291,213**	**2,414,470**	**31,299**	**198,985**	**42,291,678**
Deferred Inflows of Resources:					
Deferred OPEB related items	-	-	-	-	3,190,000
Deferred pension related items	3,054	2,745	-	-	129,519
Total Deferred Inflows of Resources	**3,054**	**2,745**	**-**	**-**	**3,319,519**
Net Position:					
Investment in capital assets	-	-	-	-	129,670,521
Unrestricted	1,609,343	1,534,251	411,128	1,127,655	25,525,895
Total Net Position	**$ 1,609,343**	**$ 1,534,251**	**$ 411,128**	**$ 1,127,655**	**$ 155,196,416**

CITY OF ROSEVILLE

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
YEAR ENDED JUNE 30, 2021

	Governmental Activities - Internal Service Funds			
	Fleet	**Facilities**	**Information Technology**	**General Equipment Replacement**
Operating Revenues:				
Sales and service charges	$ 14,862,939	$ 7,287,722	$ 12,674,058	$ 300,000
Miscellaneous	425,392	61,933	-	300
Total Operating Revenues	**15,288,331**	**7,349,655**	**12,674,058**	**300,300**
Operating Expenses:				
Depreciation and amortization	4,645,669	4,256,242	2,088,077	194,993
Operations	11,340,388	9,494,000	14,315,673	73,271
Claims expense	-	-	-	-
Total Operating Expenses	**15,986,057**	**13,750,242**	**16,403,750**	**268,264**
Operating Income (Loss)	(697,726)	(6,400,587)	(3,729,692)	32,036
Nonoperating Revenues (Expenses):				
Interest revenue	195,400	2,375	(14,816)	561
Contributions	44,875	-	186,150	2,500
Total Nonoperating Revenues (Expenses)	**240,275**	**2,375**	**171,334**	**3,061**
Income (Loss) Before Transfers	(457,451)	(6,398,212)	(3,558,358)	35,097
Transfers in	11,240	-	-	-
Transfers out	(34,555)	-	-	(11,879)
Changes in Net Position	(480,766)	(6,398,212)	(3,558,358)	23,218
Net Position:				
Beginning of Year	52,965,763	106,813,881	(824,649)	1,973,162
End of Fiscal Year	**$ 52,484,997**	**$ 100,415,669**	**$ (4,383,007)**	**$ 1,996,380**

CITY OF ROSEVILLE

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
YEAR ENDED JUNE 30, 2021

	Governmental Activities - Internal Service Funds				
	Worker's Compensation	General Liability	Unemployment Reserve	General Benefits	Totals
Operating Revenues:					
Sales and service charges	$ 3,993,355	$ 2,110,063	$ 124,656	$ 2,032,884	$ 43,385,677
Miscellaneous	1,143,462	-	550,551	208	2,181,846
Total Operating Revenues	**5,136,817**	**2,110,063**	**675,207**	**2,033,092**	**45,567,523**
Operating Expenses:					
Depreciation and amortization	-	-	-	-	11,184,981
Operations	1,315,677	2,619,594	-	168,255	39,326,858
Claims expense	4,480,193	1,136,018	662,407	2,201,457	8,480,075
Total Operating Expenses	**5,795,870**	**3,755,612**	**671,736**	**2,369,712**	**59,001,243**
Operating Income (Loss)	(659,053)	(1,645,549)	3,471	(336,620)	(13,433,720)
Nonoperating Revenues (Expenses):					
Interest revenue	(12,898)	(26,521)	(5,584)	6,059	144,576
Contributions	-	2,243	-	-	235,768
Total Nonoperating Revenues (Expenses)	**(12,898)**	**(24,278)**	**(5,584)**	**6,059**	**380,344**
Income (Loss) Before Transfers	(671,951)	(1,669,827)	(2,113)	(330,561)	(13,053,376)
Transfers in	-	-	-	-	11,240
Transfers out	-	-	-	-	(46,434)
Changes in Net Position	(671,951)	(1,669,827)	(2,113)	(330,561)	(13,088,570)
Net Position:					
Beginning of Year	2,281,294	3,204,078	413,241	1,458,216	168,284,986
End of Fiscal Year	**$ 1,609,343**	**$ 1,534,251**	**$ 411,128**	**$ 1,127,655**	**$ 155,196,416**

CITY OF ROSEVILLE

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
YEAR ENDED JUNE 30, 2021

	Governmental Activities - Internal Service Funds			
	Fleet	**Facilities**	**Information Technology**	**General Equipment Replacement**
Cash Flows from Operating Activities:				
Cash received from customers and users	$ 15,165,083	$ 7,303,377	$ 12,676,529	$ 301,136
Cash paid to suppliers for goods and services	(6,685,505)	(4,482,992)	(7,950,398)	(238,929)
Cash paid to employees for services	(1,722,723)	(1,099,054)	(3,375,300)	-
Claims paid	-	-	-	-
Net Cash Provided (Used) by Operating Activities	**6,756,855**	**1,721,331**	**1,350,831**	**62,207**
Cash Flows from Non-Capital Financing Activities:				
Cash transfers out	(34,555)	-	-	(11,879)
Cash transfers in	-	-	57,666	-
Payment made to other funds	(16,955)	-	-	-
Advance to other funds	593,804	-	-	-
Subventions and grants	-	-	-	-
Net Cash Provided (Used) by Non-Capital Financing Activities	**542,294**	**-**	**57,666**	**(11,879)**
Cash Flows from Capital and Related Financing Activities:				
Acquisition and construction of capital assets	(10,722,579)	(63,745)	-	(686,879)
Proceeds from sale of capital assets	-	-	-	2,557
Net Cash Provided (Used) by Capital and Related Financing Activities	**(10,722,579)**	**(63,745)**	**-**	**(684,322)**
Cash Flows from Investing Activities:				
Interest received	195,400	2,375	(14,816)	561
Net Cash Provided (Used) by Investing Activities	**195,400**	**2,375**	**(14,816)**	**561**
Net Increase (Decrease) in Cash and Cash Equivalents	**(3,228,030)**	**1,659,961**	**1,393,681**	**(633,433)**
Cash and Cash Equivalents at Beginning of Year	35,070,475	1,679,169	2,516,582	1,413,231
Cash and Cash Equivalents at End of Year	**$ 31,842,445**	**$ 3,339,130**	**$ 3,910,263**	**$ 779,798**
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:				
Operating income (loss)	$ (697,726)	$ (6,400,587)	$ (3,729,692)	$ 32,036
Adjustments to Reconcile Operating Income (Loss) Net Cash Provided (Used) by Operating Activities:				
Depreciation	4,645,669	4,256,242	2,088,077	194,993
(Increase) decrease in receivables	(123,248)	(46,278)	2,471	836
(Increase) decrease in inventory	(128,074)	(6,336)	-	-
(Increase) decrease in prepaid expense	-		34,249	-
Increase (decrease) in accounts payable	(108,840)	55,011	(227,962)	(165,658)
Increase (decrease) in accrued liabilities	21,302	8,495	27,941	-
Increase (decrease) in claims and judgments			-	-
Increase (decrease) in net pension liability	337,886	405,720	(75,905)	-
Increase (decrease) in net OPEB liability	(253,000)	155,000	(47,000)	-
(Increase) decrease in deferred pension related items	44,210	598,312	2,434,483	-
(Increase) decrease in deferred OPEB related items	2,982,000	2,695,000	828,000	-
Increase (decrease) in compensated absences	36,676	752	16,169	-
Total Adjustments	**7,454,581**	**8,121,918**	**5,080,523**	**30,171**
Net Cash Provided (Used) by Operating Activities	**$ 6,756,855**	**$ 1,721,331**	**$ 1,350,831**	**$ 62,207**
Non-Cash Investing, Capital, and Financing Activities:				
Capital contribution	$ 56,115	$ 57,682	$ 128,484	$ 2,500

CITY OF ROSEVILLE

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
YEAR ENDED JUNE 30, 2021

	Governmental Activities - Internal Service Funds				
	Worker's Compensation	General Liability	Unemployment Reserve	General Benefits	Totals
Cash Flows from Operating Activities:					
Cash received from customers and users	$ 5,151,270	$ 2,112,624	$ 675,696	$ 2,034,881	$ 45,420,596
Cash paid to suppliers for goods and services	(540,557)	(2,208,238)	(572,595)	146,337	(22,532,877)
Cash paid to employees for services	(564,470)	(223,448)	-	-	(6,984,995)
Claims paid	(4,480,193)	(1,136,018)	(662,407)	(2,201,457)	(8,480,075)
Net Cash Provided (Used) by Operating Activities	**(433,950)**	**(1,455,080)**	**(559,306)**	**(20,239)**	**7,422,649**
Cash Flows from Non-Capital Financing Activities:					
Cash transfers out	-	-	-	-	(46,434)
Cash transfers in	-	-	-	-	57,666
Payment made to other funds	-	-	-	-	(16,955)
Advance to other funds	-	-	-	-	593,804
Subventions and grants	-	2,243	-	-	2,243
Net Cash Provided (Used) by Non-Capital Financing Activities	**-**	**2,243**	**-**	**-**	**590,324**
Cash Flows from Capital and Related Financing Activities:					
Acquisition and construction of capital assets	-	-	-	-	(11,473,203)
Proceeds from sale of capital assets	-	-	-	-	2,557
Net Cash Provided (Used) by Capital and Related Financing Activities	**-**	**-**	**-**	**-**	**(11,470,646)**
Cash Flows from Investing Activities:					
Interest received	(12,898)	(26,521)	(5,584)	6,059	144,576
Net Cash Provided (Used) by Investing Activities	**(12,898)**	**(26,521)**	**(5,584)**	**6,059**	**144,576**
Net Increase (Decrease) in Cash and Cash Equivalents	**(446,848)**	**(1,479,358)**	**(564,890)**	**(14,180)**	**(3,313,097)**
Cash and Cash Equivalents at Beginning of Year	11,232,910	5,336,958	1,003,433	1,334,529	59,587,287
Cash and Cash Equivalents at End of Year	**$ 10,786,062**	**$ 3,857,600**	**$ 438,543**	**$ 1,320,349**	**$ 56,274,190**
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:					
Operating income (loss)	$ (659,053)	$ (1,645,549)	$ 3,471	$ (336,620)	$ (13,433,720)
Adjustments to Reconcile Operating Income (Loss) Net Cash Provided (Used) by Operating Activities:					
Depreciation	-	-	-	-	11,184,981
(Increase) decrease in receivables	14,453	2,561	489	1,789	(146,927)
(Increase) decrease in inventory	-	-	-	-	(134,410)
(Increase) decrease in prepaid expense	-	-	-	233,063	267,312
Increase (decrease) in accounts payable	1,978	(14,258)	(563,266)	81,529	(941,466)
Increase (decrease) in accrued liabilities	699	1,798	-	-	60,235
Increase (decrease) in claims and judgments	606,661	151,276	-	-	757,937
Increase (decrease) in net pension liability	(81,960)	44,730	-	-	630,471
Increase (decrease) in net OPEB liability	-	-	-	-	(145,000)
(Increase) decrease in deferred pension related items	(318,411)	1,510	-	-	2,760,104
(Increase) decrease in deferred OPEB related items	-	-	-	-	6,505,000
Increase (decrease) in compensated absences	1,683	2,852	-	-	58,132
Total Adjustments	**225,103**	**190,469**	**(562,777)**	**316,381**	**20,856,369**
Net Cash Provided (Used) by Operating Activities	**$ (433,950)**	**$ (1,455,080)**	**$ (559,306)**	**$ (20,239)**	**$ 7,422,649**
Non-Cash Investing, Capital, and Financing Activities:					
Capital contribution	$ -	$ -	$ -	$ -	$ 244,781

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PRIVATE PURPOSE TRUST FUNDS

Private-Purpose Trust funds are used to account for trust arrangements under which principal and income benefit private organizations or other governments.

Endowment Private-Purpose Trust Fund. To account for trust arrangements under which principal and income benefit private organizations.

Successor Agency to the Redevelopment Agency Private-Purpose Trust Fund. Established to account for the activities of the Successor Agency to the former Redevelopment Agency of the City of Roseville.

CITY OF ROSEVILLE

COMBINING STATEMENT OF FIDUCIARY NET POSITION
PRIVATE-PURPOSE TRUST FUNDS
JUNE 30, 2021

	Endowment Private-Purpose Trust	Successor Agency to the Redevelopment Agency Private-Purpose Trust	Total
Assets:			
Cash and investments in City Treasury	$ 1,942,739	$ 3,959,196	$ 5,901,935
Receivables:			
Accounts	3,644	110,777	114,421
Notes and loans	-	2,313,965	2,313,965
Restricted assets:			
Cash and investments with fiscal agents	-	251,938	251,938
Total Assets	**1,946,383**	**6,635,876**	**8,582,259**
Liabilities:			
Accounts payable	-	643	643
Accrued liabilities	-	804,612	804,612
Long-term liabilities:			
Bonds due in one year	-	2,424,328	2,424,328
Bonds due in more than one year	-	41,487,924	41,487,924
Total Liabilities	**-**	**44,717,507**	**44,717,507**
Net Position (Deficit):			
Held in trust for private purposes, organizations and other governments	1,946,383	(38,081,631)	(36,135,248)
Total Net Position (Deficit)	**$ 1,946,383**	**$ (38,081,631)**	**$ (36,135,248)**

CITY OF ROSEVILLE

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PRIVATE-PURPOSE TRUST FUNDS
YEAR ENDED JUNE 30, 2021

	Endowment Private-Purpose Trust	Successor Agency to the Redevelopment Agency Private-Purpose Trust	Total
Additions:			
Property taxes, net of pass through payments	$ -	$ 3,220,763	$ 3,220,763
Investment income	(10,968)	59,747	48,779
Total Additions	**(10,968)**	**3,280,510**	**3,269,542**
Deductions:			
Administrative expenses	-	2,041,780	2,041,780
Contractual services	10,447	4,353	14,800
Interest and fiscal charges	-	1,031,688	1,031,688
Contributions to other governments	-	74,369	74,369
Total Deductions	**10,447**	**3,152,190**	**3,162,637**
Changes in Net Position	**(21,415)**	**128,320**	**106,905**
Net Position - Beginning of the Year	1,967,798	(38,209,951)	(36,242,153)
Net Position - End of the Year	**$ 1,946,383**	**$ (38,081,631)**	**$ (36,135,248)**

CUSTODIAL FUNDS

Custodial Funds account for assets held by the City as an agent for individuals, governmental entities, and non- public organizations. These funds include the following:

Special Assessments/Community Services Districts (CSDs). These funds account for the monies collected and disbursed for land-based debt, where the City is not obligated for the debt.

North Roseville – Rocklin Sewer Refunding District. To account for debt service related to bonds issued to finance the construction of sewer infrastructure in North Roseville and Rocklin.

Foothills Boulevard Extension Assessment. To collect fees from new development to finance the extension of Foothills Boulevard.

Highway 65 JPA (Bizz Johnson JPA). This JPA, which consists of the City, City of Rocklin and Placer County, was formed to fund interchanges off of Highway 65. The City acts as lead agency and treasurer. The fees are collected via building permits.

Dry Creek Drainage Basin. Fees are collected via building permits for the Dry Creek area and submitted quarterly to Placer County for drainage mitigation.

County Capital Facilities Fee. This fee was established by the County to fund future county capital facilities from development. It is collected via building permits and submitted quarterly to the County.

South Placer Wastewater Authority (SPWA). SPWA is a Joint Powers Authority comprised of the City, Placer County and South Placer Public Utilities District. The City is acting as the treasurer and construction manager. This JPA was formed to issue debt to facilitate the construction of the regional wastewater infrastructure. The agencies collect regional wastewater connection fees and submit them to SPWA which is used for debt service payments and for the future expansion of facilities.

Special Sewer Benefit Areas. The Sewer Special Benefit Areas were established to reimburse from properties benefiting from certain sewer infrastructure and oversized pipelines in portions of the City. The reimbursements are made to various project participants.

South Placer County Tourism Business Improvement District (SPCTBID). All hotels in the region are assessed fees for the purpose of promoting tourism in the area. These fees are forwarded to the City quarterly and then submitted quarterly to the SPCTBID.

South Placer County Safe Kids Coalition. The fees are collected for and submitted to an organization in Placer County for child safety programs.

External Traffic Mitigation Fees. These fees are collected via building permits and submitted quarterly to Placer County and Placer County Transportation Authority to fund regional traffic mitigation due to new developments.

CUSTODIAL FUNDS

Placer County Air Pollution Control Fund. The fee is collected to contribute towards construction of a future animal shelter in South Placer County.

Sierra College Boulevard Fund. To account for contributions to provide maintenance of bike trails and open space.

Special Assessment Collection Fees. To account for fees collected for Placer County's administration of the City's Special Assessments.

Developer Reimbursements. To account for developer reimbursements.

CITY OF ROSEVILLE

COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
JUNE 30, 2021

	Special Assessments/Community Services Districts (CSDs)	North Roseville - Rocklin Sewer Refunding District	Foothills Boulevard Extension Assessment	Highway 65 JPA (Bizz Johnson JPA)
Assets:				
Cash and investments in City Treasury	$ 24,648,350	$ 3,508	$ 1,423	$ 252,811
Receivables:				
Accounts	1,658,567	-	-	294,892
Restricted assets:				
Cash and investments with fiscal agents	31,224,997	-	-	-
Total Assets	**57,531,914**	**3,508**	**1,423**	**547,703**
Deferred Outflows of Resources:				
Deferred charge on refunding	18,919,471	-	-	-
Total Deferred Outflows of Resources	**18,919,471**	**-**	**-**	**-**
Liabilities:				
Accounts payable	481	9	4	649
Accrued liabilities	5,598,463	-	-	-
Unearned revenues	82,648	-	-	-
Deposits payable	-	-	-	-
Due to other government agencies	-	-	-	8,428,220
Long-term liabilities:				
Bonds due in one year	14,094,500	-	-	-
Bonds due in more than one year	407,185,938	-	-	-
Total Liabilities	**426,962,030**	**9**	**4**	**8,428,869**
Net Position (Deficit):				
Held in trust for private purposes, organizations and other governments	(350,510,645)	3,499	1,419	(7,881,166)
Total Net Position (Deficit)	**$ (350,510,645)**	**$ 3,499**	**$ 1,419**	**$ (7,881,166)**

CITY OF ROSEVILLE

COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
JUNE 30, 2021 **(CONTINUED)**

	Dry Creek Drainage Basin	County Capital Facilities	South Placer Wastewater Authority (SPWA)	Special Sewer Benefit Areas
Assets:				
Cash and investments in City Treasury	$ 1,232	$ 1,299,544	$ 101,673,359	$ 201,515
Receivables:				
Accounts	37	-	1,146,092	527
Restricted assets:				
Cash and investments with fiscal agents	-	-	43,174,922	-
Total Assets	**1,269**	**1,299,544**	**145,994,373**	**202,042**
Deferred Outflows of Resources:				
Deferred charge on refunding	-	-	-	-
Total Deferred Outflows of Resources	**-**	**-**	**-**	**-**
Liabilities:				
Accounts payable	-	1,270,757	10,474,273	-
Accrued liabilities	-	-	1,011,221	-
Unearned revenues	-	-	-	-
Deposits payable	4,810	-	-	147,272
Due to other government agencies	20	9,211	-	-
Long-term liabilities:				
Bonds due in one year	-	-	5,400,000	-
Bonds due in more than one year	-	-	149,414,243	-
Total Liabilities	**4,830**	**1,279,968**	**166,299,737**	**147,272**
Net Position (Deficit):				
Held in trust for private purposes, organizations and other governments	(3,561)	19,576	(20,305,364)	54,770
Total Net Position (Deficit)	**$ (3,561)**	**$ 19,576**	**$ (20,305,364)**	**$ 54,770**

CITY OF ROSEVILLE

COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
JUNE 30, 2021

	South Placer County Tourism Business Improvement District (SPCTBID)	South Placer County Safe Kids Coalition	External Traffic Mitigation Fees	Placer County Air Pollution Control Fund
Assets:				
Cash and investments in City Treasury	$ 26,682	$ 7	$ 2,046,995	$ 45,549
Receivables:				
Accounts	1,357,363	15	4,845,388	-
Restricted assets:				
Cash and investments with fiscal agents	514,964	-	-	-
Total Assets	**1,899,009**	**22**	**6,892,383**	**45,549**
Deferred Outflows of Resources:				
Deferred charge on refunding	-	-	-	-
Total Deferred Outflows of Resources	**-**	**-**	**-**	**-**
Liabilities:				
Accounts payable	841,550	-	2,007,112	44
Accrued liabilities	148,869	-	-	-
Unearned revenues	-	-	-	-
Deposits payable	-	-	-	-
Due to other government agencies	-	-	13,121	44,119
Long-term liabilities:				
Bonds due in one year	1,096,000	-	-	-
Bonds due in more than one year	31,063,000	-	-	-
Total Liabilities	**33,149,419**	**-**	**2,020,233**	**44,163**
Net Position (Deficit):				
Held in trust for private purposes, organizations and other governments	(31,250,410)	22	4,872,150	1,386
Total Net Position (Deficit)	**$ (31,250,410)**	**$ 22**	**$ 4,872,150**	**$ 1,386**

CITY OF ROSEVILLE

COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
JUNE 30, 2021

	Sierra College Boulevard Fund	Special Assessment Collection Fees	Developer Reimbursements	Totals
Assets:				
Cash and investments in City Treasury	$ 25,681	$ 13,595	$ 1,538,674	$ 131,778,925
Receivables:				
Accounts	-	-	3,958	9,306,839
Restricted assets:				
Cash and investments with fiscal agents	-	-	-	74,914,883
Total Assets	**25,681**	**13,595**	**1,542,632**	**216,000,647**
Deferred Outflows of Resources:				
Deferred charge on refunding	-	-	-	18,919,471
Total Deferred Outflows of Resources	**-**	**-**	**-**	**18,919,471**
Liabilities:				
Accounts payable	24	34	1,444,892	16,039,829
Accrued liabilities	-	-	-	6,758,553
Unearned revenues	-	-	-	82,648
Deposits payable	-	-	-	152,082
Due to other government agencies	24,900	13,122	-	8,532,713
Long-term liabilities:				
Bonds due in one year	-	-	-	20,590,500
Bonds due in more than one year	-	-	-	587,663,181
Total Liabilities	**24,924**	**13,156**	**1,444,892**	**639,819,506**
Net Position (Deficit):				
Held in trust for private purposes, organizations and other governments	757	439	97,740	(404,899,388)
Total Net Position (Deficit)	**$ 757**	**$ 439**	**$ 97,740**	**$ (404,899,388)**

CITY OF ROSEVILLE

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
YEAR ENDED JUNE 30, 2021

	Special Assessments/Community Services Districts (CSDs)	North Roseville - Rocklin Sewer Refunding District	Foothills Boulevard Extension Assessment	Highway 65 JPA (Bizz Johnson JPA)
Additions:				
Property taxes, net of pass through payments	$ 32,122,497	$ -	$ -	$ -
Intergovernmental	-	-	-	-
Investment income	88,327	(2)	(3)	998
Contributions from City	163,061	-	-	-
Contributions from members	-	-	-	-
Miscellaneous	3,000	-	-	1,380,235
Total Additions	**32,376,885**	**(2)**	**(3)**	**1,381,233**
Deductions:				
Administrative expenses	1,127,732	-	-	-
Interest and fiscal charges	19,595,737	-	-	-
Contributions to other governments	76,572,565	-	-	9,633
Total Deductions	**97,296,034**	**-**	**-**	**9,633**
Changes in Net Position	**(64,919,149)**	**(2)**	**(3)**	**1,371,600**
Net Position - Beginning of the Year	-	-	-	-
Restatements	(285,591,496)	3,501	1,422	(9,252,766)
Net Position - Beginning of the Year, as Restated	(285,591,496)	3,501	1,422	(9,252,766)
Net Position - End of the Year	**$ (350,510,645)**	**$ 3,499**	**$ 1,419**	**$ (7,881,166)**

CITY OF ROSEVILLE

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
YEAR ENDED JUNE 30, 2021 **(CONTINUED)**

	Dry Creek Drainage Basin	County Capital Facilities	South Placer Wastewater Authority (SPWA)	Special Sewer Benefit Areas
Additions:				
Property taxes, net of pass through payments	$ -	$ -	$ -	$ -
Intergovernmental	-	-	2,258,586	-
Investment income	(2)	(2,660)	401,081	(69)
Contributions from City	-	-	-	-
Contributions from members	-	-	22,590,272	-
Miscellaneous	-	4,057,233	-	-
Total Additions	**(2)**	**4,054,573**	**25,249,939**	**(69)**
Deductions:				
Administrative expenses	-	-	-	-
Interest and fiscal charges	-	-	4,346,699	-
Contributions to other governments	20	4,057,413	53,018,751	-
Total Deductions	**20**	**4,057,413**	**57,365,450**	**-**
Changes in Net Position	**(22)**	**(2,840)**	**(32,115,511)**	**(69)**
Net Position - Beginning of the Year	-	-	-	-
Restatements	(3,539)	22,416	11,810,147	54,839
Net Position - Beginning of the Year, as Restated	(3,539)	22,416	11,810,147	54,839
Net Position - End of the Year	**$ (3,561)**	**$ 19,576**	**$ (20,305,364)**	**$ 54,770**

CITY OF ROSEVILLE

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
YEAR ENDED JUNE 30, 2021

	South Placer County Tourism Business Improvement District (SPCTBID)	South Placer County Safe Kids Coalition	External Traffic Mitigation Fees	Placer County Air Pollution Control Fund
Additions:				
Property taxes, net of pass through payments	$ 4,193,931	$ -	$ -	$ -
Intergovernmental	-	-	-	-
Investment income	(16)	(8)	485	461
Contributions from City	-	-	-	-
Contributions from members	-	-	-	-
Miscellaneous	-	-	9,580,702	76,168
Total Additions	**4,193,915**	**(8)**	**9,581,187**	**76,629**
Deductions:				
Administrative expenses	2,350	-	-	-
Interest and fiscal charges	989,720	-	-	-
Contributions to other governments	9,686,802	4,595	6,002,668	75,632
Total Deductions	**10,678,872**	**4,595**	**6,002,668**	**75,632**
Changes in Net Position	**(6,484,957)**	**(4,603)**	**3,578,519**	**997**
Net Position - Beginning of the Year	-	-	-	-
Restatements	(24,765,453)	4,625	1,293,631	389
Net Position - Beginning of the Year, as Restated	(24,765,453)	4,625	1,293,631	389
Net Position - End of the Year	**$ (31,250,410)**	**$ 22**	**$ 4,872,150**	**$ 1,386**

CITY OF ROSEVILLE

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
YEAR ENDED JUNE 30, 2021

	Sierra College Boulevard Fund	Special Assessment Collection Fees	Developer Reimbursements	Totals
Additions:				
Property taxes, net of pass through payments	$ -	$ -	$ -	$ 36,316,428
Intergovernmental	-	-	-	2,258,586
Investment income	256	3	(21,502)	467,349
Contributions from City	-	-	-	163,061
Contributions from members	-	-	-	22,590,272
Miscellaneous	42,900	-	-	15,140,238
Total Additions	**43,156**	**3**	**(21,502)**	**76,935,934**
Deductions:				
Administrative expenses	-	-	-	1,130,082
Interest and fiscal charges	-	-	-	24,932,156
Contributions to other governments	42,600	-	-	149,470,679
Total Deductions	**42,600**	**-**	**-**	**175,532,917**
Changes in Net Position	**556**	**3**	**(21,502)**	**(98,596,983)**
Net Position - Beginning of the Year	-	-	-	-
Restatements	201	436	119,242	(306,302,405)
Net Position - Beginning of the Year, as Restated	201	436	119,242	(306,302,405)
Net Position - End of the Year	**$ 757**	**$ 439**	**$ 97,740**	**$ (404,899,388)**

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STATISTICAL SECTION

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STATISTICAL SECTION

This part of the City's Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health. In contrast to the financial section, the statistical section information is not subject to independent audit.

Financial Trends
These schedules contain trend information to help the reader understand how the City's financial performance and financial condition have changed over time:

Net Position by Component Changes in Net Position
Fund Balances of Governmental Funds
Changes in Fund Balances of Governmental Funds

Revenue Capacity
These schedules contain information to help the reader assess the City's most significant local revenue sources, the sales tax, property tax, and electric revenue:

Sales Tax Revenue
Assessed Value and Estimated Value of Taxable Property Property Tax Rates, All Direct and Overlapping Governments Principal Property Tax Payers
Property Tax Levies and Collections Electric Customers and Revenues Residential Energy Prices
Business Energy Prices

Debt Capacity
These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future:

Ratio of Outstanding Debt by Type
Revenue Bond Coverage – 2011 Refunding Fixed Rate Wastewater Revenue Bonds – Series C Revenue Bond Coverage – 2020 Wastewater Refunding Revenue Bonds
Revenue Bond Coverage – 2017 Wastewater Revenue Refunding Bonds
Bonded Debt Pledged Revenue Coverage –2014 Redevelopment Tax Allocation Bonds Bonded Debt Pledged Revenue Coverage –2016 Redevelopment Tax Allocation Bonds Computation of Direct and Overlapping Debt
Computation of Legal Bonded Debt Margin

Demographic and Economic Information
These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place:

Demographic and Economic Statistics Principal Employers

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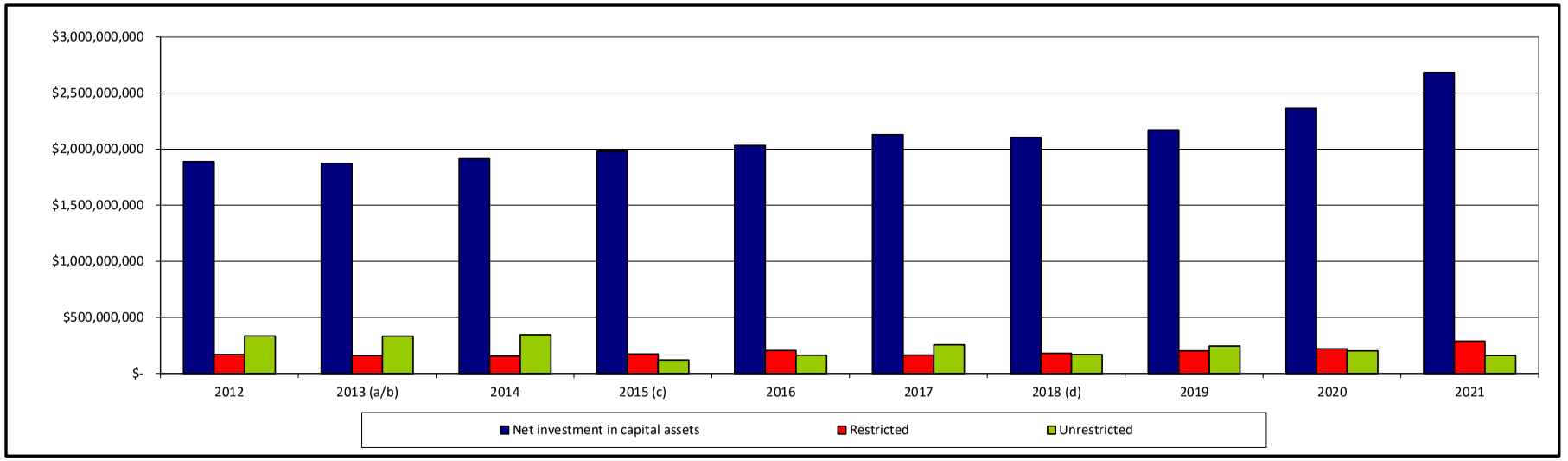
CITY OF ROSEVILLE
NET POSITION BY COMPONENT
Last Ten Fiscal Years
(accrual basis of accounting)



	Fiscal Year Ended June 30,									
	2012	2013 (a/b)	2014	2015 (c)	2016	2017	2018 (d)	2019	2020	2021
Governmental activities										
Net investment in capital assets	$834,840,748	$837,323,692	$828,800,273	$844,036,089	$874,967,712	$963,416,426	$930,356,095	$938,614,328	$1,013,822,662	$1,052,418,279
Restricted	140,299,702	131,372,528	123,592,373	139,686,598	171,581,599	128,500,453	130,786,912	155,247,564	166,271,014	248,827,815
Unrestricted	94,429,280	90,617,991	75,908,251	(94,115,158)	(93,575,847)	(42,897,806)	(125,570,328)	(101,759,015)	(132,007,818)	(101,767,672)
Total governmental activities net position	$1,069,569,730	$1,059,314,211	$1,028,300,897	$889,607,529	$952,973,464	$1,049,019,073	$935,572,679	$992,102,877	$1,048,085,858	$1,199,478,422
Business-type activities										
Net investment in capital assets	$1,053,701,396	$1,036,619,532	$1,084,782,351	$1,137,488,311	1,156,762,308	1,164,442,267	1,174,477,350	1,231,485,112	1,350,027,938	1,630,310,774
Restricted	28,837,472	27,217,358	31,557,118	33,974,831	33,300,330	35,568,403	48,717,018	45,469,335	53,658,787	47,518,162
Unrestricted	241,020,358	243,176,781	270,348,547	214,253,723	255,100,345	298,014,583	294,622,023	345,923,257	333,608,421	251,876,197
Total business-type activities net position	$1,323,559,226	$1,307,013,671	$1,386,688,016	$1,385,716,865	$1,445,162,983	$1,498,025,253	$1,517,816,391	$1,622,877,704	$1,737,295,146	$1,929,705,133
Primary government										
Net investment in capital assets	$1,888,542,144	$1,873,943,224	$1,913,582,624	$1,981,524,400	$2,031,730,020	$2,127,858,693	$2,104,833,445	$2,170,099,440	$2,363,850,600	$2,682,729,053
Restricted	169,137,174	158,589,886	155,149,491	173,661,429	204,881,929	164,068,856	179,503,930	200,716,899	219,929,801	288,172,012
Unrestricted	335,449,638	333,794,772	346,256,798	120,138,565	161,524,498	255,116,777	169,051,695	244,164,242	201,600,603	158,282,490
Total primary government net position	$2,393,128,956	$2,366,327,882	$2,414,988,913	$2,275,324,394	$2,398,136,447	$2,547,044,326	$2,453,389,070	$2,614,980,581	$2,785,381,004	$3,129,183,555

(a) The City implemented the provisions of GASB Statement 63 in fiscal year 2013, which replaced the term "net assets" with the term "net position."
(b) The City restated certain balances in fiscal year 2014; the statistics prior to 2014 have not been restated.
(c) The City implemented the provisions of GASB Statements 68 and 71 in fiscal year 2015; the statistics prior to 2015 have not been restated.
(d) The City implemented the provisions of GASB Statements 75 in fiscal year 2018 and restated certain balances.

Source: City of Roseville's Annual Comprehensive Financial Report

CITY OF ROSEVILLE
CHANGES IN NET POSITION
Last Ten Fiscal Years
(Accrual Basis of Accounting)

	2012	2013 (a)	2014	2015 (b)	2016	2017	2018 (c)	2019	2020	2021
Expenses										
Governmental Activities:										
General Government	$35,564,864	$36,146,055	$42,359,074	$33,259,988	$24,156,228	$23,477,949	$19,793,110	$16,000,782	$20,144,744	$18,900,319
Development and Operations (e)	11,625,120	6,070,940	14,194,087	20,677,108	21,661,632	22,387,337	25,227,066	28,999,967	57,985,840	-
Development Services (e)	-	-	-	-	-	-	-	-	-	4,177,122
Economic Development (e)	-	-	-	-	-	-	-	-	-	32,782,151
Public Works	32,524,417	42,655,128	26,482,643	17,191,405	12,786,495	15,499,737	21,316,464	10,732,197	17,390,714	3,801,296
Police	31,262,454	33,163,354	34,443,258	33,815,163	34,215,809	27,989,234	46,653,023	51,686,063	47,310,738	50,161,215
Fire	25,282,596	26,611,217	28,183,501	28,710,164	28,336,652	21,870,763	38,336,994	42,893,789	36,861,715	36,101,836
Library	4,631,691	4,537,528	4,634,502	4,728,411	4,675,146	3,356,937	5,888,252	6,095,245	4,756,588	5,960,578
Parks and recreation	20,209,935	22,032,310	13,939,153	21,676,006	21,289,788	19,273,481	28,848,599	29,543,138	31,791,977	34,984,176
Annexation Payments (e)										7,494,258
Housing assistance payments	4,232,695	4,049,279	3,858,070	4,046,250	4,077,451	4,216,417	4,248,895	4,673,530	7,386,919	5,706,057
Interest on long-term debt	999,436	1,274,294	740,975	543,336	1,170,785	4,285,329	4,798,427	1,304,195	1,484,120	1,549,203
Total Governmental Activities Expenses	$166,333,208	$176,540,105	$168,835,263	$164,647,830	$152,369,986	$142,357,184	$195,110,830	$191,928,906	$225,113,355	$201,618,211
Business-Type Activities:										
Electric	$144,985,608	$144,141,500	$144,616,552	$139,307,833	$141,831,457	$150,984,130	$149,337,786 d	$140,049,539	$139,578,420	$154,771,931
Water	24,311,517	24,569,405	25,300,949	25,123,587	26,723,627	30,074,999	32,296,706	31,518,663	37,477,974	39,906,556
Wastewater	34,587,583	33,820,510	36,129,357	34,558,191	34,569,588	40,370,531	45,984,028	57,655,228	45,807,920	74,288,202
Solid Waste	15,855,280	16,173,643	16,113,470	17,028,218	17,778,385	18,307,460	22,628,907	24,131,176	26,489,550	25,082,857
Natural Gas	26,792,658	26,383,130	25,984,715	25,574,327	25,179,279	24,685,497	24,217,677	23,711,730	23,226,521	22,649,501
Golf Course	2,487,080	2,617,733	2,501,897	2,598,524	2,502,782	2,466,928	-	-	-	-
Local Transportation	6,727,985	7,909,058	7,482,689	8,918,391	7,985,912	8,195,699	9,895,357	10,441,459	10,790,475	9,544,110
School-age Child Care	4,461,275	4,691,235	4,496,871	3,664,376	5,251,976	5,794,022	7,866,178	7,027,545	9,732,622	5,965,804
Total Business-Type Activities Expenses	260,208,986	260,306,214	262,626,500	256,773,447	261,823,007	280,879,266	292,226,639	294,535,340	293,103,482	332,208,961
Total Primary Government Expenses	$426,542,194	$436,846,319	$431,461,763	$421,421,277	$414,192,993	$423,236,450	$487,337,469	$486,464,246	$518,216,837	$533,827,172
Program Revenues										
Governmental Activities:										
Charges for Services:										
General Government	$2,778,080	$2,650,873	$2,519,443	$4,151,967	$4,097,453	$5,153,373	$5,688,733	$4,426,702	$4,405,118	$8,023,303
Development and Operations (e)	1,983,989	1,691,318	7,131,093	9,016,571	8,941,215	10,370,206	12,440,599	12,124,757	15,847,685	-
Development Services (e)	-	-	-	-	-	-	-	-	-	27,002,711
Economic Development (e)	-	-	-	-	-	-	-	-	-	35,903
Public Works	2,919,180	3,124,557	224,389	207,635	30,618	518,117	158,610	222,332	1,459,973	5,271,802
Police	1,319,271	1,504,357	1,541,641	1,384,407	1,354,837	1,322,994	1,473,504	1,535,265	1,020,556	2,836,860
Fire	1,009,954	821,543	1,326,015	1,525,539	1,704,523	2,377,309	2,138,165	2,619,760	1,271,615	933,148
Library	339,589	297,467	332,387	137,575	128,689	24,085	18,561	15,069	94,298	134,472
Parks and recreation	10,242,291	12,574,853	11,391,414	13,361,020	13,093,192	14,657,957	17,469,661	18,747,740	6,445,595	16,731,091
Operating Grants and Contributions	2,984,979	9,609,400	10,996,049	12,420,283	18,730,677	21,033,377	17,220,739	16,951,285	18,652,630	28,456,130
Capital Grants and Contributions	19,862,713	21,787,386	22,489,470	29,838,252	38,641,052	35,523,510	27,774,425	40,652,774	69,325,319	85,770,557
Total Government Activities Program Revenues	43,440,046	54,061,754	57,951,901	72,043,249	86,722,256	90,980,928	84,382,997	97,295,684	118,522,789	175,195,977
Business-Type Activities:										
Charges for Services:										
Electric	160,141,372	159,002,035	162,182,048	168,349,951	167,160,777	166,006,839	168,559,762	168,047,418	162,547,979	$165,995,197
Water	19,954,068	22,899,867	23,212,495	23,511,499	22,960,518	27,983,419	31,624,951	32,851,109	34,797,988	36,887,506
Wastewater	28,088,503	27,693,272	30,398,896	31,786,319	34,411,404	39,000,990	37,426,508	43,389,397	42,065,481	43,609,275
Solid Waste	20,903,993	21,437,536	21,806,830	22,002,869	22,403,352	23,111,497	24,257,746	25,227,177	26,859,636	28,638,281
Natural Gas	16,563,722	16,530,605	16,529,666	16,528,513	16,572,034	16,528,513	16,528,513	16,738,649	16,563,725	14,568,504
Golf Course	2,702,741	2,460,509	2,392,702	2,386,188	2,216,692	1,931,550	-	-	-	-
Local Transportation	974,344	1,075,864	1,141,354	1,201,224	1,177,935	1,396,957	1,138,726	1,114,798	923,491	268,884
School-age Child Care	4,047,021	4,475,225	4,780,848	4,273,030	5,475,945	5,680,237	6,396,920	6,867,594	5,431,246	2,986,556
Operating Grants and Contributions	13,729,467	7,175,122	13,286,509	14,272,710	5,878,612	10,640,845	12,614,825	24,255,105	11,478,132	13,954,837
Capital Grants and Contributions	12,323,429	17,501,234	43,539,243	50,670,825	55,809,279	61,026,801	78,824,553	74,948,559	97,350,203	215,581,626
Total Business-Type Activities Program Revenue	279,428,660	280,251,269	319,270,591	334,983,128	334,066,548	353,307,648	377,372,504	393,439,806	398,017,881	522,490,666
Total Primary Government Program Revenues	$322,868,706	$334,313,023	$377,222,492	$407,026,377	$420,788,804	$444,288,576	$461,755,501	$490,735,490	$516,540,670	$697,686,643
Net (Expense)/Revenue										
Governmental Activities	($122,893,162)	($122,478,351)	($110,883,362)	($92,604,581)	($65,647,730)	($51,376,256)	($110,727,833)	($94,633,222)	($106,590,566)	($26,422,234)
Business-Type Activities	19,219,674	19,945,055	56,644,091	78,209,681	72,243,541	72,428,382	85,145,865 d	98,904,466 d	104,914,399 d	190,281,705
Total Primary Government Net Expense	($103,673,488)	($102,533,296)	($54,239,271)	($14,394,900)	$6,595,811	$21,052,126	($25,581,968)	$4,271,244	($1,676,167)	$163,859,471

(Continued)

Source: City of Roseville's Annual Comprehensive Financial Report.

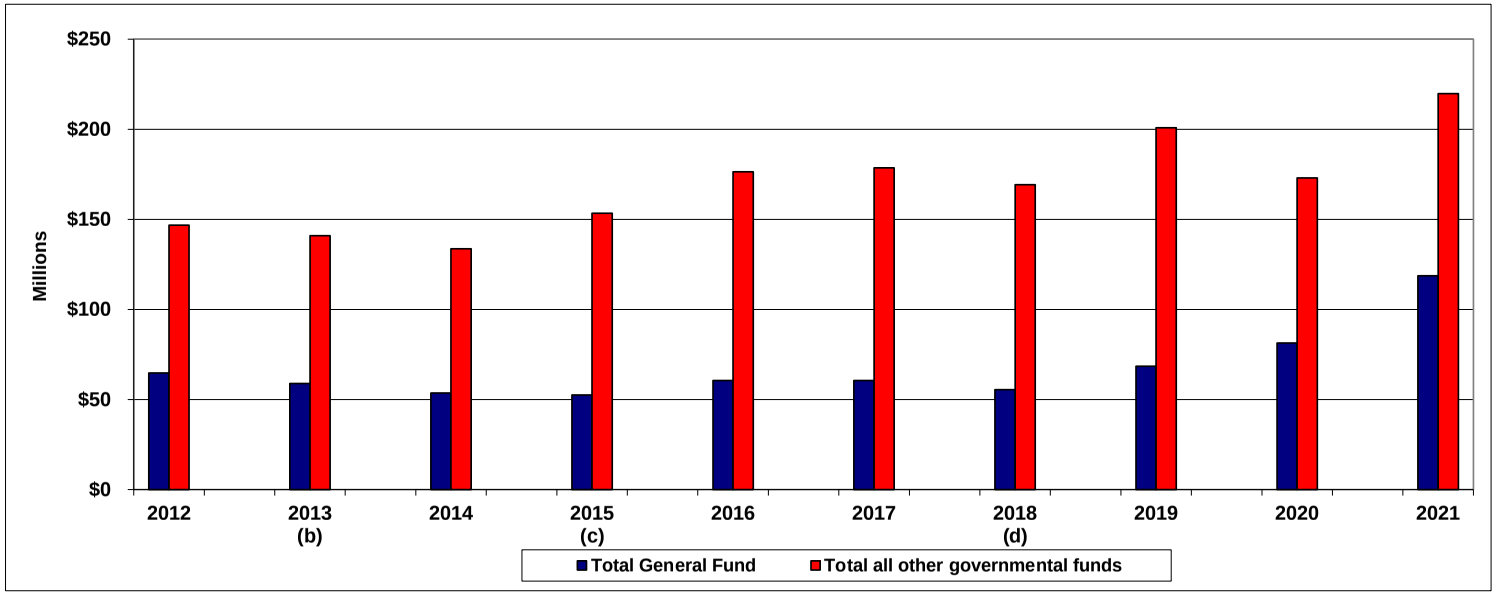
CITY OF ROSEVILLE
CHANGES IN NET POSITION
Last Ten Fiscal Years
(Accrual Basis of Accounting)

	2012	2013 (a)	2014	2015 (b)	2016	2017	2018 (c)	2019	2020	2021
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Taxes:										
Sales taxes	$38,129,931	$43,002,643	$46,591,961	$48,094,824	$52,993,394	$51,646,625	$50,710,102	$60,574,316	$72,369,119	$89,504,214
Property taxes	31,758,352	31,075,967	31,930,656	34,728,281	37,998,872	40,689,765	44,646,475	48,647,608	52,375,495	69,084,347
Motor vehicle in lieu (Intergovernmental- unrestricted)	122,230	-	-	-	-	-	-	-	-	-
Transient occupancy taxes	-	-	-	-	-	-	3,534,479	3,632,822	3,528,221	2,383,853
Business license taxes	-	-	-	-	-	-	-	-	-	858,637
Other Taxes	6,626,071	6,465,560	7,465,472	7,186,709	7,745,155	7,104,703	4,854,967	4,725,497	15,357,338	1,899,611
Franchise fees	1,822,869	1,874,700	2,037,189	2,057,707	2,168,413	2,310,192	2,363,377	2,280,503	2,023,411	2,401,009
Use of money and property	3,243,932	533,505	2,414,976	1,763,604	3,058,420	674,516	2,008,801	10,844,582	5,667,846	2,650,187
Miscellaneous revenues	1,511,125	2,113,638	420,959	414,279	191,255	18,688,013	10,143,729	2,823,273	128,480	351,002
Transfers	30,374,582	25,212,344	(11,480,648)	27,704,787	24,853,427	20,662,506	16,710,815	16,110,901	10,223,786	8,681,939
Extraordinary item:										
Gain/(Loss) from sales of capital assets	-	-	43,992	1,699,847	4,729	25,137	3,522	1,523,918	899,851	-
Assets transferred to/liabilities assumed by Successor Agency	34,223,315	-	7,107,581	-	-	-	-	-	-	-
Cancellation of loans receivable from Successor Agency	-	-	(5,847,668)	-	-	-	-	-	-	-
Restructuring of interest on loans receivable from Successor Agency	-	-	(814,422)	0	-	-	-	-	-	-
Total Government Activities	147,812,407	110,278,357	79,870,048	123,650,038	129,013,665	141,801,457	134,976,267	151,163,420	162,573,547	177,814,799
Business-Type Activities:										
Use of money and property	12,662,821	11,245,022	11,499,354	11,274,851	12,056,004	8,940,537	8,829,420 d	22,202,296	19,716,829	8,341,902
Miscellaneous revenues	-	150,119	0	-	-	-	-	-	-	2,750,278
Transfers	(30,374,582)	(25,212,344)	11,480,648	(27,704,787)	(24,853,427)	(20,662,506)	(16,710,815)	(16,110,901)	(10,223,786)	(8,681,939)
Gain/(Loss) from sales of capital assets	-	-	50,252	(2,028,306)	-	-	(548,308)	65,452	-	(466,792)
Special Item	-	(22,715,022)	-	-	-	-	-	-	-	-
Total Business-Type Activities	(17,711,761)	(36,532,225)	23,030,254	(18,458,242)	(12,797,423)	(11,721,969)	(8,429,703)	6,156,847	9,493,043	1,943,449
Total Primary Government	$130,100,646	$73,746,132	$102,900,302	$105,191,796	$116,216,242	$130,079,488	$126,546,564	$157,320,267	$172,066,590	$179,758,248
Change in Net Position										
Governmental Activities	$24,919,245	($12,199,994)	($31,013,314)	$31,045,457	$63,365,935	$90,425,201	$24,248,434	$56,530,198	$55,982,981	$151,392,565
Business-Type Activities	1,507,913	(16,587,170)	79,674,345	59,751,439	59,446,118	60,706,413	76,716,162	105,061,313	114,407,442	192,225,154
Total Primary Government	$26,427,158	($28,787,164)	$48,661,031	$90,796,896	$122,812,053	$151,131,614	$100,964,596	$161,591,511	$170,390,423	$343,617,719

(a) The City implemented the provisions of GASB Statement 63 in fiscal year 2013, which replaced the term "net assets" with the term "net position."
(b) The City implemented the provisions of GASB Statements 68 and 71 in fiscal year 2015; the statistics prior to 2015 have not been restated.
(c) The City implemented the provisions of GASB Statements 75 in fiscal year 2018 and restated certain balances.
(d) Net (Expense)/Revenue and Use of money and Property for Business type activities for fiscal year 2018 have been updated to match with ACFR Statement of activities.
(e) Beginning in the fiscal year ended June 30, 2021, the City began reporting development and operations as separate lines named Development Services, Economic Development, and Annexation Payments

Source: City of Roseville's Annual Comprehensive Financial Report.

CITY OF ROSEVILLE
FUND BALANCES OF GOVERNMENAL FUNDS
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)



	Fiscal Year Ended June 30,										
	2012	2013 (b)	2014	2015 (c)	2016	2017	2018 (d)	2019	2020	2021	
General Fund											
Nonspendable	$17,036,815	$24,350,331	$12,700,881	$12,547,564	$12,089,564	$14,222,845	$13,181,664	$12,301,005	$11,883,886	$17,140,698	
Committed	-	-	-	-	-	727,155	-	14,092,262	31,781,588	31,946,376	
Assigned	2,944,900	3,002,686	2,685,359	4,510,098	3,129,479	4,510,525	3,925,021	4,018,080	1,876,105	1,651,026	
Unassigned	44,796,255	31,488,665	38,187,768	35,469,686	45,358,414	41,115,763	38,352,989	38,041,602	35,841,056	67,910,699	
Total General Fund	$64,777,970	$58,841,682	$53,574,008	$52,527,348	$60,577,457	$60,576,288	$55,459,674	$68,452,949	$81,382,635	$118,648,799	(a)
All Other Governmental Funds											
Nonspendable	$17,503,760	$17,691,169	$16,940,290	$16,964,800	$16,964,800	$16,964,800	$16,916,061	$17,782,400	$17,797,906	$17,287,404	
Restricted	113,465,925	109,656,487	104,437,932	122,721,798	148,224,236	147,157,295	144,792,470	178,080,236	148,473,108	196,437,769	
Committed	2,248,644	2,290,938	2,280,996	2,362,738	794,928	147,222	-	-	-	-	
Assigned	14,472,182	12,625,416	11,304,133	11,483,003	10,525,153	16,369,206	13,236,513	9,255,262	11,161,681	9,249,174	
Unassigned	(925,077)	(1,333,659)	(1,290,629)	(150,757)	(116,035)	(2,079,194)	(5,728,089)	(4,307,209)	(4,425,312)	(3,212,589)	
Total all other governmental funds	$146,765,434	$140,930,351	$133,672,722	$153,381,582	$176,393,082	$178,559,329	$169,216,955	$200,810,689	$173,007,383	$219,761,758	(a)

(a) The change in total fund balance for the General Fund and other governmental funds is explained in Management's Discussion and Analysis.
(b) The City restated certain balances in fiscal year 2014; the statistics prior to 2014 have not been restated.
(c) The City implemented GASB Statements 68 and 71 in fiscal year 2015; years prior to 2015 have not been restated to conform with the new presentation.
(d) The City implemented the provisions of GASB Statements 75 in fiscal year 2018 and restated certain balances.

Source: City of Roseville's Annual Comprehensive Financial Report

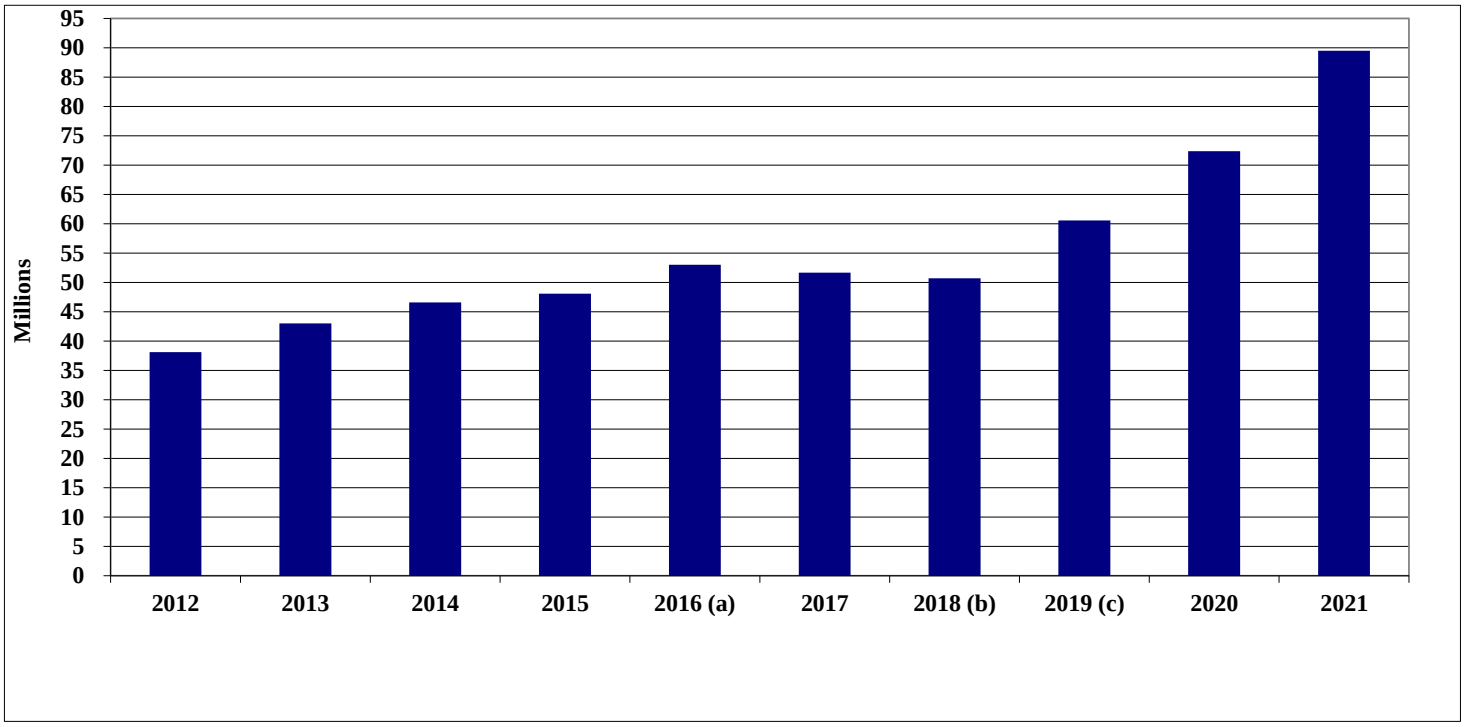
CITY OF ROSEVILLE
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Revenues										
Taxes	$80,584,812	$85,621,989	$90,692,294	$96,055,076	$106,209,940	$106,882,600	$111,838,688	$127,146,378	$142,385,091	$166,131,671
Licenses and permits	1,756,255	1,805,452	2,066,744	2,684,169	2,723,234	3,268,160	3,001,719	3,009,035	3,325,365	4,668,439
Charges for services	17,222,182	20,613,195	23,145,058	27,624,928	28,398,884	36,270,061	44,541,860	34,187,231	40,356,582	55,355,261
Subventions and grants	11,835,085	17,307,222	14,081,767	15,082,197	10,662,888	17,814,381	12,925,977	11,936,638	10,018,531	30,258,509
Use of money and property	3,271,208	1,892,467	2,237,778	2,273,687	3,608,140	8,063,026	13,580,949	13,263,366	8,981,599	1,424,915
Fine, forfeitures and penalties	1,502,408	1,447,757	1,265,026	1,226,611	1,192,435	1,231,989	1,399,287	1,265,762	960,400	229,578
Contributions from developers and others	2,900,578	3,673,089	1,721,409	15,321,286	4,847,097	2,256,674	2,260,841	29,979,263	562,934	3,907,958
Miscellaneous revenues	2,458,788	3,409,782	4,247,829	8,323,382	24,820,495	24,799,603	6,022,224	9,449,575	4,738,808	2,382,049
Revenues from other agencies	-	-	-	-	-	-	-	-	42,792,416	79,824,452
Total Revenues	121,531,316	135,770,953	139,457,905	168,591,336	182,463,113	200,586,494	195,571,545	230,237,248	254,121,726	344,182,832
Expenditures										
Current:										
General government	23,676,727	25,215,600	23,438,473	25,135,288	26,308,369	31,494,060	15,296,075	8,137,625	19,257,171	19,760,855
Development and Operations (a)	7,303,223	6,095,964	11,300,917	14,979,353	16,042,793	21,992,856	16,435,711	18,745,408	50,790,267	-
Development Services (a)	-	-	-	-	-	-	-	-	-	34,739,488
Economic Development (a)	-	-	-	-	-	-	-	-	-	4,090,181
Public works	10,597,421	10,746,489	6,698,390	5,972,942	6,069,793	7,060,201	8,138,529	8,326,467	13,663,550	13,112,941
Public safety:										
Police	28,650,241	29,638,540	30,695,155	31,917,720	34,565,899	35,785,791	39,817,024	41,422,622	46,233,948	48,827,743
Fire	23,573,792	25,041,187	25,530,503	27,328,554	28,792,370	30,357,023	32,689,465	34,056,248	36,192,976	35,706,906
Library	3,560,396	3,726,160	3,689,914	3,979,158	4,120,111	4,155,157	5,224,590	5,039,164	5,017,004	5,241,683
Parks and recreation	18,320,063	19,671,070	19,276,779	20,854,408	21,111,520	21,451,673	25,483,508	26,124,783	27,726,357	29,493,997
Housing assistance payments	4,232,695	4,049,279	3,858,070	4,046,250	4,077,451	4,216,417	4,248,895	4,673,530	5,155,267	5,706,057
Capital outlay	19,529,120	34,879,208	30,170,149	30,433,990	37,821,774	59,258,478	49,553,074	39,316,183	65,792,166	68,814,087
Payments under development agreements	880,852	567,619	567,619	567,619	567,619	-	-	-	-	-
Annexation payments	2,228,371	2,302,077	2,932,924	3,596,777	4,076,406	4,734,193	5,775,035	6,140,795	7,083,307	7,494,258
Debt service:										
Principal retirement	2,694,645	802,821	2,125,278	844,490	863,892	1,098,509	1,532,317	1,561,381	2,072,817	1,613,400
Interest and fiscal charges	1,612,858	1,217,231	607,872	393,375	1,079,183	4,221,646	4,948,323	1,510,734	1,524,178	1,590,708
Total Expenditures	146,860,404	163,953,245	160,892,043	170,049,924	185,497,180	225,826,004	209,142,546	195,054,940	280,509,008	276,192,304
Excess (deficiency) of revenues over (under) expenditures	(25,329,088)	(28,182,292)	(21,434,138)	(1,458,588)	(3,034,067)	(25,239,510)	(13,571,001)	35,182,308	(26,387,282)	67,990,528
Other Financing Sources (Uses)										
Proceeds from capital lease	-	-	43,992	104,580	-	-	-	-	-	-
Debt issued	-	-	-	-	14,425,000	-	-	-	-	-
Premium on debt issued	-	-	-	-	862,056	-	-	-	-	-
Proceeds from sale of property	-	159,482	-	516,821	-	-	-	-	-	-
Proceeds from disposition of assets	-	-	-	-	-	-	-	1,521,727	880,994	7,312,878
Transfers in	43,818,402	38,821,810	41,542,969	38,238,578	53,202,949	43,364,097	28,539,336	30,941,685	28,265,421	20,712,442
Transfers out	(18,447,291)	(19,147,016)	(24,688,897)	(18,739,191)	(34,394,329)	(23,201,601)	(24,102,321)	(23,058,711)	(17,632,753)	(11,995,309)
Issuance of debt	-	11,549,031	-	-	-	-	-	-	-	-
Payment to bond escrow agent	-	(12,756,326)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	25,371,111	18,626,981	16,898,064	20,120,788	34,095,676	20,162,496	4,437,015	9,404,701	11,513,662	16,030,011
Net Change in fund balances before special and extraordinary items	42,023	(9,555,311)	(4,536,074)	18,662,200	31,061,609	(5,077,014)	(9,133,986)	44,587,009	(14,873,620)	84,020,539
Special and Extraordinary items										
Assets transferred to/liabilities assumed by Successor Agency/Housing Successor	4,727,309	-	-	-	-	-	-	-	-	-
Increase in loan to the Successor Agency	-	(7,304,420)	-	-	-	-	-	-	-	-
Change in classification of assets	-	-	(2,141,561)	-	-	-	-	-	-	-
Cancellation of loans receivable from Successor Agency	-	-	(5,847,668)	-	-	-	-	-	-	-
Net Change in fund balances	$4,769,332	($16,859,731)	($12,525,303)	$18,662,200	$31,061,609	($5,077,014)	($9,133,986)	$44,587,009	($14,873,620)	$84,020,539
Debt service as a percentage of noncapital expenditures	1.6%	2.1% *	0.9% *	1.3% *	3.2% *	4.1% *	2.0%	2.0%	1.7%	1.5%

* In FY2018, the City recalculated these percentages.
(a) Beginning in the fiscal year ended June 30, 2021, the City began reporting development and operations as separate lines named Development Services, Economic Development, and Annexation Payments

Source: City of Roseville's Annual Comprehensive Financial Report

CITY OF ROSEVILLE
SALES TAX REVENUE
Last Ten Fiscal Years



Fiscal Year	Amount
2012	38,129,931
2013	43,002,643
2014	46,591,961
2015	48,094,824
2016 (a)	52,993,394
2017	51,646,625
2018 (b)	50,710,102
2019 (c)	60,574,316
2020	72,369,119
2021	89,504,214
TOTAL	**$ 553,617,131**

(a)This amount includes a one-time payment for final quarter of the State Triple Flip.

(b)The sales tax decrease is due to a one-time delay in State processing sales tax payments as a result of implementation of a new tax collection system.

(c)The sales tax increase is due to an increase in sales tax rate from 7.25% to 7.75%, effective April 1, 2019.

Source: City of Roseville's Annual Comprehensive Financial Report

CITY OF ROSEVILLE
ASSESSMENT ROLL VALUES
Last Ten Fiscal Years

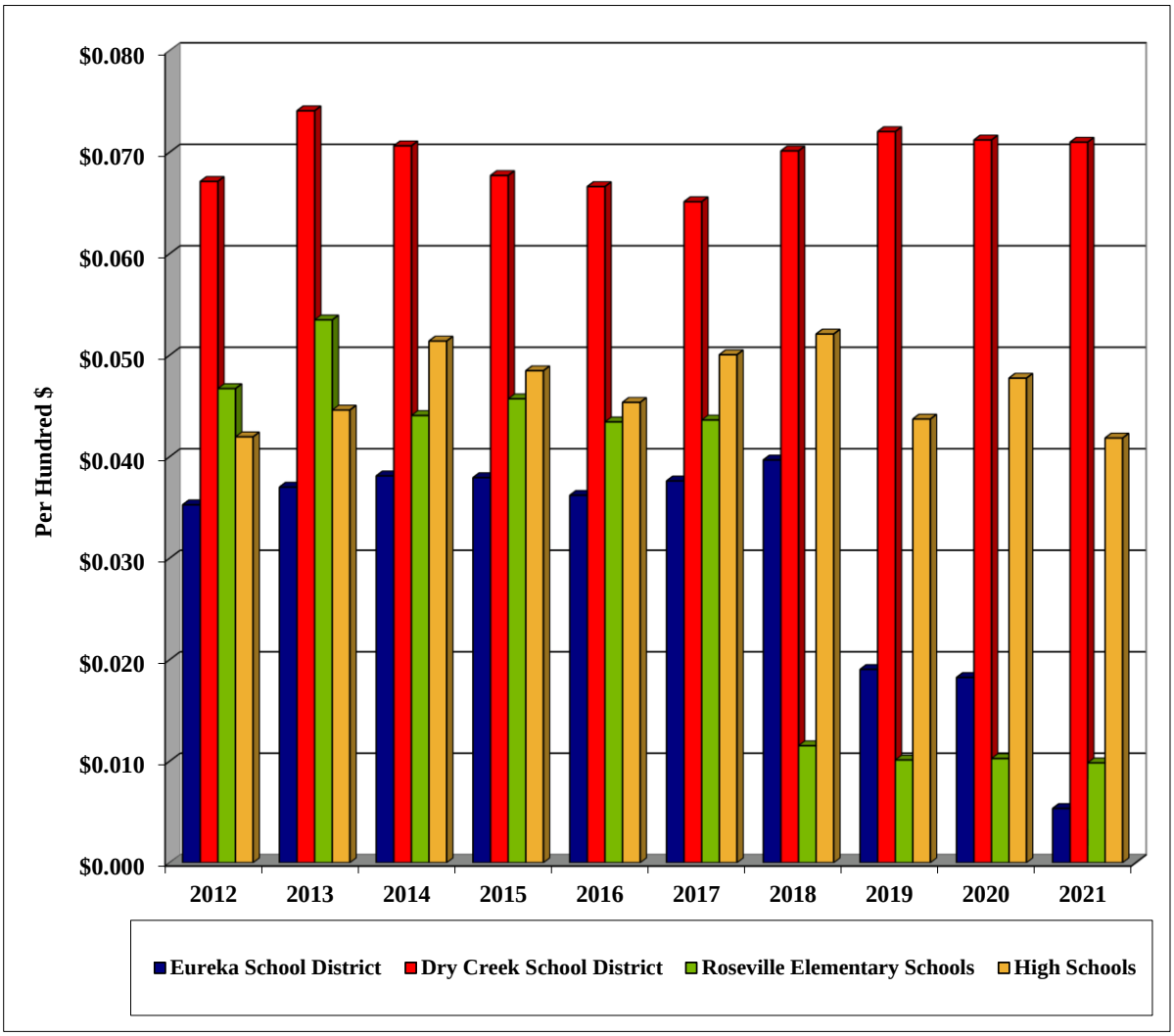
	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Secured										
Land	$ 4,138,902,907	$ 4,139,152,114	$ 4,416,998,220	$ 4,811,588,559	$ 5,038,592,302	$ 5,343,255,434	$ 5,619,414,445	$ 5,929,903,660	$ 6,340,278,943	$ 6,679,852,992
Structure	10,859,970,035	10,942,930,883	11,732,698,206	12,621,412,601	13,670,305,499	14,619,778,326	15,565,619,635	16,427,163,485	18,093,106,729	19,204,141,847
Fixtures	86,539,606	86,949,612	85,175,780	86,169,588	72,381,116	54,816,121	71,994,553	71,059,765	72,781,190	52,101,460
Personal Property	195,128,458	185,441,743	197,939,682	199,577,920	176,564,870	173,880,661	128,012,551	146,059,048	185,265,472	240,746,236
Gross	15,280,541,006	15,354,474,352	16,432,811,888	17,718,748,668	18,957,843,787	20,191,730,542	21,385,041,184	22,574,185,958	$ 24,691,432,334	$ 26,176,842,535
Exemptions	(1,183,664,559)	(1,216,280,788)	(1,189,126,642)	(1,235,144,897)	(1,196,368,326)	(1,240,797,255)	(1,287,075,877)	(1,010,838,236)	(1,586,206,981)	(1,693,401,545)
Net Value	**14,096,876,447**	**14,138,193,564**	**15,243,685,246**	**16,483,603,771**	**17,761,475,461**	**18,950,933,287**	**20,097,965,307**	**21,563,347,722**	**23,105,225,353**	**24,483,440,990**
Unsecured										
Land	10,652,978	15,107,515	14,275,896	14,209,597	14,751,078	15,636,657	16,035,546	16,244,979	16,533,626	17,169,271
Structure	19,198,391	40,452,068	39,978,372	40,065,250	40,572,958	41,034,119	41,858,259	42,756,495	43,960,455	45,727,053
Fixtures	278,372,656	204,335,331	201,618,605	200,634,374	210,899,452	219,812,361	232,332,616	211,812,302	209,973,531	209,539,891
Personal Property	456,724,821	440,681,012	497,756,921	478,575,784	508,561,032	586,873,115	568,397,250	569,809,275	625,422,860	675,077,829
Gross	764,948,846	700,575,926	753,629,794	733,485,005	774,784,520	863,356,252	858,623,671	840,623,051	895,890,472	947,514,044
Exemptions	(88,790,688)	(92,879,612)	(86,500,375)	(61,105,400)	(93,563,794)	(114,427,098)	(112,467,389)	(109,637,206)	(104,116,407)	(99,538,096)
Net Value	**676,158,158**	**607,696,314**	**667,129,419**	**672,379,605**	**681,220,726**	**748,929,154**	**746,156,282**	**730,985,845**	**791,774,065**	**847,975,948**
Total Net Assessed Value (a)	**$ 14,773,034,605**	**$ 14,745,889,878**	**$ 15,910,814,665**	**$ 17,155,983,376**	**$ 18,442,696,187**	**$ 19,699,862,441**	**$ 20,844,121,589**	**$ 22,294,333,567**	**$ 23,896,999,418**	**$ 25,331,416,938**
Direct Tax Rate (b)	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%

(a) Article XIIIA, added to the California Constitution by Proposition 13 in 1978 fixed the base for valuation of property subject to taxes at the full cash value which appeared on the Assessor's 1975/76 assessment roll. Thereafter, full cash value can be increased to reflect:
- annual inflation up to 2%; or
- market value at the time of ownership change; or
- market value for new construction.

(b) California cities do not set their own direct tax rate. The state constitution establishes the rate at 1% and allocates a portion of that amount, by an annual calculation, to all the taxing entities within a tax rate area.

Source: Placer County Property Assessment Roll Values
https://www.placer.ca.gov/departments/assessor/roll-values

CITY OF ROSEVILLE
PROPERTY TAX RATES
DIRECT & OVERLAPPING GOVERNMENTS
Last Ten Fiscal Years



Fiscal Year	Direct Rate: Basic County Wide Levy	Overlapping Rates: Eureka School District	Dry Creek School District	Roseville Elementary Schools	High Schools	Total (a)
2012	1.0000	0.0353	0.0671	0.0467	0.0420	1.0917
2013	1.0000	0.0370	0.0741	0.0535	0.0446	1.0995
2014	1.0000	0.0381	0.0706	0.0441	0.0514	1.1023
2015	1.0000	0.0379	0.0677	0.0457	0.0485	1.0989
2016	1.0000	0.0362	0.0666	0.0434	0.0454	1.0941
2017	1.0000	0.0376	0.0651	0.0436	0.0500	1.0988
2018	1.0000	0.0397	0.0701	0.0115	0.0521	1.0925
2019	1.0000	0.0190	0.0720	0.0101	0.0437	1.0774
2020	1.0000	0.0183	0.0712	0.0103	0.0477	1.0810
2021	1.0000	0.0053	0.0710	0.0098	0.0418	1.0706

(a) Total Overlapping Rates uses an average of Eureka School District, Dry Creek School District and Roseville Elementary School

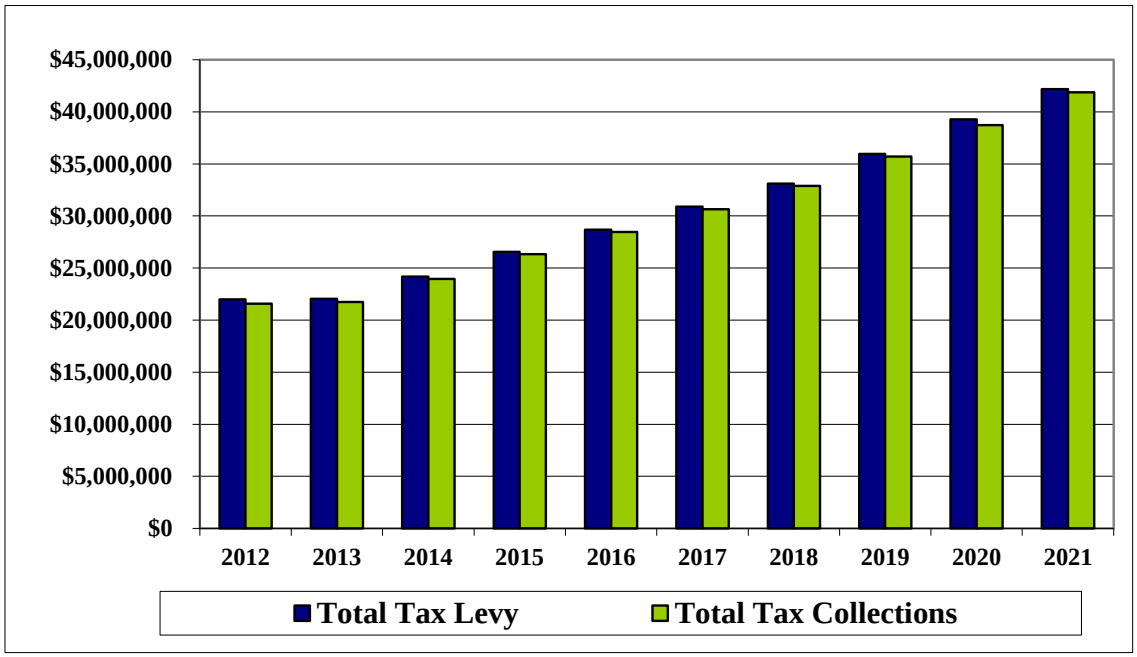
Source: Placer County Property Tax Information
https://www.placer.ca.gov/departments/auditor/property-tax

PRINCIPAL PROPERTY TAX PAYERS
Current Year and Nine Years Ago

Property Owner	Primary Land Use	2021 Rank	2021 Taxable Assessed Value	2021 Percent of Total City Taxable Assessed Value	2012 Rank	2012 Taxable Assessed Value	2012 Percent of Total City Taxable Assessed Value
Roseville Shoppingtown LLC	Shopping Center	1	$ 458,716,261	1.86%	1	$ 324,378,648	2.17%
BREIT Wave MF SC Owner LLC	Apartments	2	154,820,684	0.63%			
DDR Creekside LP	Commercial	3	96,987,929	0.39%			
Rosemeade Residential Holdings LLC	Apartments	4	88,070,887	0.36%			
W2005 Fargo Hotels Pool C Realty LP	Hotel	5	84,979,830	0.34%	4	85,110,617	0.57%
PPF AHP OFF Parkway Corporate Plaza Owner	Office Building	6	80,580,000	0.33%			
Roseville Fountains LP	Shopping Center	7	74,071,550	0.30%	5	61,960,863	0.41%
CW FBI Sacramento LLC	Industrial	8	70,626,926	0.29%			
Oakmont Properties – Creekside LLC	Apartments	9	70,284,038	0.28%			
CPT Creekside Town Center LLC	Shopping Center	10	70,082,380	0.28%	6	58,945,000	0.39%
Southall Group Holdings LLC	Industrial	11	63,829,565	0.26%			
BRE Sierra View Owner LLC	Industrial	12	60,960,300	0.25%			
DC Roseville Owner LLC	Office Building	13	59,278,896	0.24%			
Safeway Inc.	Commercial	14	54,816,090	0.22%	14	39,762,272	0.27%
Walmart Stores Inc.	Commercial	15	53,808,360	0.22%	9	46,902,004	0.31%
Mourier Land Investment Corporation	Office Building	16	51,848,924	0.21%			
Homarose LP	Industrial	17	48,448,195	0.20%			
Forest Cove 388 LLC	Apartments	18	48,358,240	0.20%			
John L. Sullivan Family LP	Auto Dealership	19	47,681,105	0.19%	11	43,031,192	0.29%
Terraces At Highland Property Owner LLC	Apartments	20	46,615,916	0.19%			
Hewlett Packard Co.	Industrial				2	229,428,122	1.53%
NEC Electronics USA Inc.	Industrial				3	85,437,082	0.57%
Slate Creek Roseville LLC	Apartments				7	54,673,862	0.37%
UCM Caiprosemeade LLC	Apartments				8	49,840,960	0.33%
NNN Parkway Corporate Plaza LLC	Office Building				10	43,340,000	0.29%
Wells Fargo Bank NA	Commercial and Residential				12	42,852,014	0.29%
Stone Point Properties LLC	Office Building				13	40,089,495	0.27%
PL Roseville LLC	Shopping Center				15	35,701,990	0.24%
Hines Douglas Corporate Center LP	Office Building				16	35,525,000	0.24%
Rreef America REIT II Corp.	Office Building				17	35,100,000	0.23%
Hines Summit at Douglas LP	Office Building				18	33,500,000	0.22%
Property Reserve Inc.	Office Building				19	32,750,000	0.22%
JB Management LP	Shopping Center				20	32,742,941	0.22%
	Total		**1,784,866,076**	**7.24%**		**1,411,072,062**	**9.44%**
	Fiscal Year:		**2020-2021**			**2011-2012**	
	Local Secured Assessed Valuation:		**24,666,360,790**			**14,955,658,458**	

Source: California Municipal Statistics, Inc.

CITY OF ROSEVILLE
PROPERTY TAX LEVIES AND COLLECTIONS
Last Ten Fiscal Years



Fiscal Year Ended June 30	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy	
		Amount	Percentage of Levy
2012	21,991,913	21,585,063	98.15%
2013	22,044,604	21,749,207	98.66%
2014	24,170,809	23,943,603	99.06%
2015	26,562,322	26,328,574	99.12%
2016	28,692,626	28,454,477	99.17%
2017	30,888,183	30,650,344	99.23%
2018	33,112,938	32,881,148	99.30%
2019	35,949,987	35,709,122	99.33%
2020	39,271,409	38,729,463	98.62%
2021	42,188,818	41,859,745	99.22%

Notes:
Current tax collections beginning in 1993 have been reduced by a mandatory tax reallocation imposed by the State of California.
Placer County uses an estimate for the delinquency rate and compiles delinquency as a lump sum.
Subsequent collections are not broken out by fiscal year from the County. This information is not available.

Source: Placer County

CITY OF ROSEVILLE
ELECTRIC CUSTOMERS AND REVENUES
Ten Largest Electric Customers as of June 30, 2021

Rank	Business Type (a)	kWh	Percent Total kWh	Revenue	Percent to Total Revenue
1	Manufacturing	75,760,000	6.54%	$7,605,728	4.68%
2	Government and Utilities	40,606,211	3.50%	$5,265,960	3.24%
3	Medical Care	34,045,176	2.94%	$4,126,228	2.54%
4	Admin/Office/R&D	32,376,000	2.79%	$3,367,165	2.07%
5	Medical Care	27,487,673	2.37%	$3,184,103	1.96%
6	Retail and Property Management	12,289,074	1.06%	$1,654,563	1.02%
7	Retail	11,008,000	0.95%	$1,159,227	0.71%
8	Grocery	9,837,740	0.85%	$1,273,066	0.78%
9	Information Technology and Service	8,009,697	0.69%	$932,899	0.57%
10	Grocery	6,991,401	0.60%	$812,806	0.50%

Electric Sales Revenue as of June 30, 2021

Residential	$ 78,475,000
Commercial	84,172,000
Total	$ 162,647,000

(a) Customer's name not shown to follow the City's Administrative Regulation regarding confidentiality of customers.

Source: City of Rosevile Electric Department

CITY OF ROSEVILLE
RESIDENTIAL ENERGY PRICES
Effective October 1, 2020

Residential	
Basic Service Charge (per meter, per month)	$26.00
Energy Charge ($/kWh)	
Tier 1- up to 500 kWh/month	$0.0931
Tier 2- greater than 500 kWh/month	$0.1435
Renewable Energy Surcharge ($/kWh)	$0.0056
Greenhouse Gas Surcharge ($/kWh)	$0.0002
Hydroelectric Adjustment ($/kWh) (1)	$0.00274
State Energy Surcharge ($/kWh)	$0.00030

Rates are prorated.

Solar Customer Buyback Rate

Net Energy Metering (2)	
Surplus Energy Compensation Rate ($/kWh)	$0.0931
Roseville Solar 2.0 (3)	
Surplus Energy Compensation Rate ($/kWh)	$0.0598

Special Residential Rates

Electric Rate Assistance Program
Residents meeting certain income criteria may be eligible for a 15% discount on electric service.

Medical Rate Assistance Program
Residents Meeting certain income and medican device use criteria may be eligible for a 50% discount on the first 500 kWh and 15% on all other kWh electric usage.

Medical Notification Program
Residents can notify the City of Roseville of the residential use of essential medical support equipment. This program allows the City to comply with the California Public Utility code 10010.

NOTES

1) There is a hydroelectric adjustment in effect from October 2020 through June 2021

2) Rate closed October 1, 2018. Surplus energy compensation rates are subject to revision by City Council as energy prices and system requirements change.

3) The State of California allows electric utilities to implement a new solar buyback rate once solar exceeds 5% of the utility's system peak. Roseville Electric Utility now exceeds 5% solar. Per the City of Roseville Municipal Code, beginning October 1, 2018 customers will be enrolled in Roseville Solar 2.0. This change will not affect customers who installed solar before October 1, 2018 until 2028. Net Energy Metering customers will continue with net energy metering for up to 20 years (10 minimum) from the date of system interconnection. Surplus energy compensation rates are subject to revision by City Council as energy prices and system requirements change.

Source: City of Roseville Electric Department

CITY OF ROSEVILLE
BUSINESS ENERGY PRICES
Effective October 1, 2020

Small General Service (GS-1)	Winter	Summer
(Demand < 20 kW)		
Basic Service Charge (per meter, per month)	$38.00	$38.00
Energy Charge ($/kWh)	$0.0974	$0.1131
Renewable Energy Surcharge ($/kWh)	$0.0056	$0.0056
Greenhouse Gas Surcharge ($/kWh)	$0.0002	$0.0002
Hydroelectric Adjustment ($/kWh)	$0.00274	$0.00274
State Energy Surcharge ($/kWh)	$0.00030	$0.00030
Medium General Service (GS-2)	Winter	Summer
(20 kW < Demand ≤ 500 kW)		
Basic Service Charge (per meter, per month)	$65.00	$65.00
Demand Charge($/kW-month)	$6.16	$6.16
Energy Charge ($/kWh)	$0.1028	$0.1235
Renewable Energy Surcharge ($/kWh)	$0.0056	$0.0056
Greenhouse Gas Surcharge ($/kWh)	$0.0002	$0.0002
Hydroelectric Adjustment ($/kWh)	$0.00274	$0.00274
State Energy Surcharge ($/kWh)	$0.00030	$0.00030
Large General Service (GS-3)	Winter	Summer
(500 kW < Demand ≤ 1000 kW)		
Basic Service Charge (per meter, per month)	$521.00	$521.00
Demand Charge ($/kW-month)	$6.60	$11.57
Energy Charge		
Off Peak ($/kWh)	$0.0682	$0.0890
On Peak ($/kWh)	$0.0890	$0.1098
Super Peak ($/kWh)	$0.0890	$0.1408
Renewable Energy Surcharge ($/kWh)	$0.0056	$0.0056
Greenhouse Gas Surcharge ($/kWh)	$0.0002	$0.0002
Hydroelectric Adjustment ($/kWh)	$0.00274	$0.00274
State Energy Surcharge ($/kWh)	$0.00030	$0.00030
Very Large General Service (GS-4)	Winter	Summer
(Demand > 1000 kW)		
Basic Service Charge (per meter, per month)	$591.00	$591.00
Demand Charge ($/kW-month)	$6.71	$11.51
Energy Charge		
Off Peak ($/kWh)	$0.0674	$0.0879
On Peak ($/kWh)	$0.0862	$0.1067
Super Peak ($/kWh)	$0.0862	$0.1397
Renewable Energy Surcharge ($/kWh)	$0.0056	$0.0056
Greenhouse Gas Surcharge ($/kWh)	$0.0002	$0.0002
Hydroelectric Adjustment ($/kWh)	$0.00274	$0.00274
State Energy Surcharge ($/kWh)	$0.00030	$0.00030

Note: General Service Customers include all commercial, industrial, governmental and other non-residential customers.
Time of Use (TOU) seasons, days, hours, holidays:
Winter - October through May // Summer - June through September
Off Peak: 10:00pm to 7:00am Monday through Friday (Except Holidays)
All Day Saturday, Sunday, and Holidays
On Peak: 7:00am to 4:00pm AND 7:00pm to 10:00pm
Monday through Friday (Except Holidays)
Super Peak: 4:00pm to 7:00pm Monday through Friday (Except Holidays)
Holidays are defined as: New Years Day, Martin Luther King Day, Presidents' Day, Memorial Day, Labor Day, Columbus Day, Veterans' Day, Thanksgiving Day, and Christmas Day.
There is a hydroelectric adjustment in effect from October 2020 through June 2021
The California State Energy Surcharge may change from time to time as specified in State law.
A 2% discount is available for primary service customers.
Rates are prorated.

Source: City of Roseville Electric Department

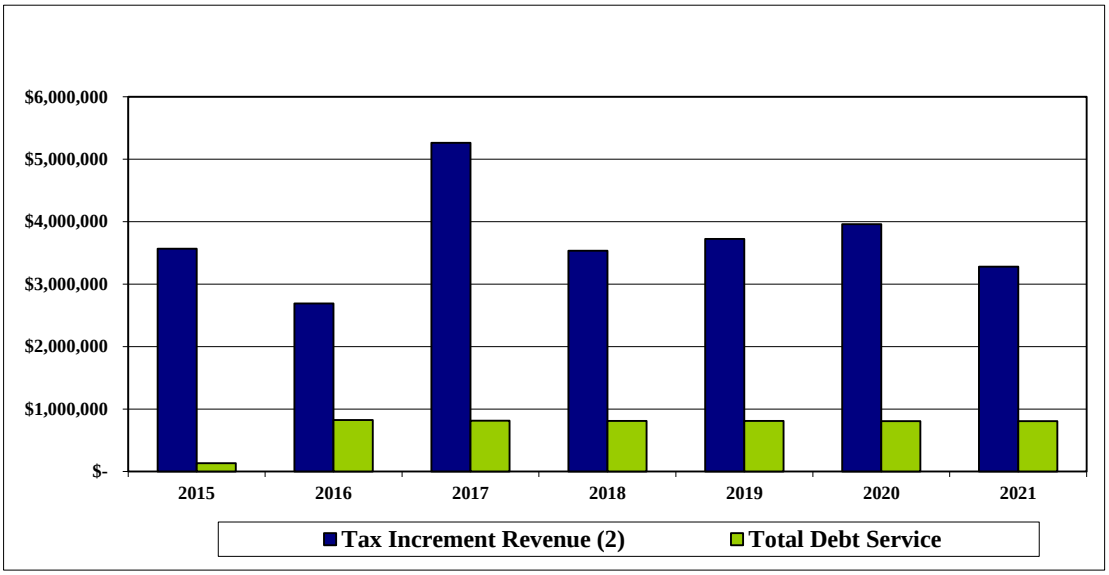
CITY OF ROSEVILLE
RATIO OF OUTSTANDING DEBT BY TYPE
Last Ten Fiscal Years

	Governmental Activities							Business-Type Activities							
Fiscal Year	Certificates of Participation [d]	Tax Allocation Bonds [c]	Installment Purchase Obligations	Capital Lease	Lease	Loans	Total Governmental Activities	Certificates of Participation	Revenue Bonds	Lease	Loans	Total Business-Type Activities	Total Primary Government [e]	Percentage of Placer County Total Personal Income [a]	Debt Per Capita [a]
2012	13,190,000	-	125,785	-	-	-	13,315,785	250,082,864	337,284,692	-	-	587,367,556	600,683,341	3.16%	4,921
2013	-	-	1,234,286	-	11,549,031	-	12,783,317	237,460,076	337,680,087	4,775,578	-	579,915,741	592,699,058	2.94%	4,770
2014	-	-	-	-	10,670,247	4,059,175	14,729,422	175,923,926	380,082,084	4,344,960	-	560,350,970	575,080,392	2.71%	4,530
2015	-	-	-	69,007	9,874,685	4,045,820	13,989,512	150,053,467	385,334,824	3,945,831	-	539,334,122	553,323,634	2.61%	4,295
2016	-	-	-	34,928	24,347,067	4,030,681	28,412,676	152,649,025	368,091,795	3,538,160	-	524,278,980	552,691,656	2.43%	4,122
2017	-	-	-	-	23,272,775	4,013,624	27,286,399	138,472,975	363,175,852	3,123,170	-	504,771,997	532,058,396	2.17%	3,916
2018	-	-	-	-	24,823,067	3,981,145	28,804,212	133,923,531	363,838,283	-	-	497,761,814	526,566,026	2.01%	3,838
2019	14,455,822	-	-	-	8,795,122	3,964,079	27,215,023	129,546,859	347,567,126	-	-	477,113,985	504,329,008	[b]	3,612
2020	14,163,014	-	-	-	7,482,335	3,469,049	25,114,398	88,959,644 [f]	327,768,646	-	-	416,728,292	441,842,690	[b]	3,044
2021	13,860,206	-	-	-	6,143,935	3,469,049	23,743,190	85,802,679	206,045,926	-	4,344,362	296,192,967	319,936,157	[b]	2,178

[a] These ratios are calculated using personal income and population as shown on the Demographics and Economic Statistics schedule.
[b] Total personal income information is not available.
[c] The Redevelopment Agency was dissolved effective January 31, 2012 and its liabilities were assumed by the Successor Agency.
[d] In 2013 the Certificates of Participation were refunded by the 2013 Public Facilities Refunding lease.
[e] Long term debt was restated in fiscal year 2014; statistics prior to 2014 have not been restated.
[f] Decrease mostly caused by electric fund debt paydown of $36 million and wastewater debt refunding of $38.3 million with revenue bonds.

Sources: *The City's Comprehensive Annual Financial Reports*
State of California, Department of Finance (population)
U.S. Department of Commerce, Bureau of Economic Analysis - Local Data (personal income)

CITY OF ROSEVILLE
2014 REDEVELOPMENT PROJECT TAX ALLOCATION BONDS
Last Seven Fiscal Years[1]

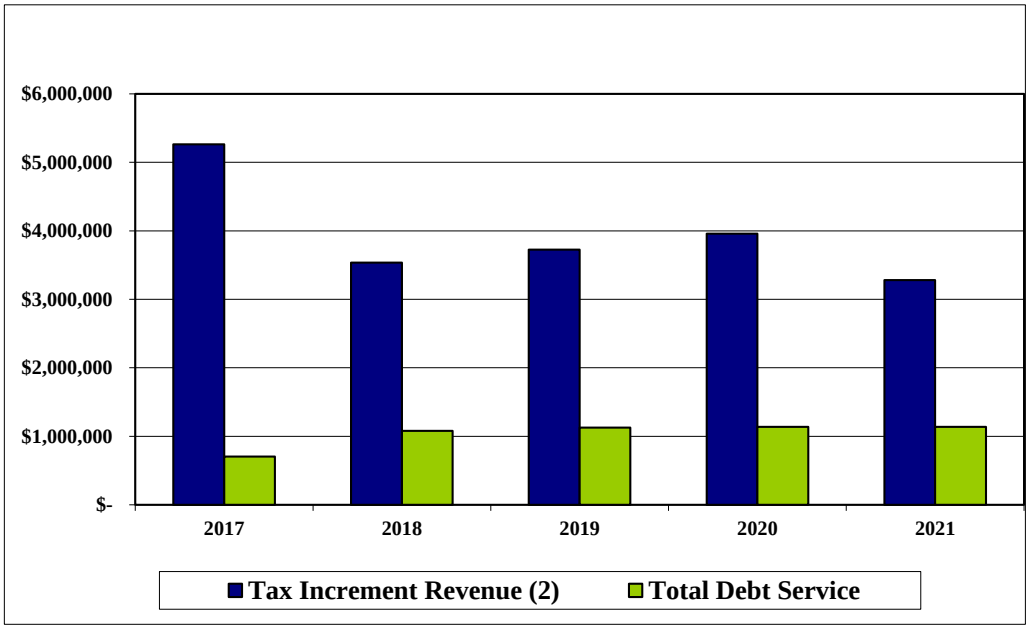


Fiscal Year	Tax Increment Revenue (2)	Debt Service Requirements			Coverage
		Principal	Interest	Total Debt Service	
2015	$ 3,566,262	$ -	$ 132,646	$ 132,646	26.89
2016	2,692,154 (3)	435,000	390,688	825,688	3.26
2017	5,263,766	435,000	378,363	813,363	6.47
2018	3,534,361	445,000	365,063	810,063	4.36
2019	3,723,819	465,000	343,463	808,463	4.61
2020	3,959,041	485,000	319,379	804,379	4.92
2021	3,280,510	505,000	302,713	807,713	4.06

Notes: (1) Ten years of data are not available due to the bonds being issued on September 9, 2014
(2) Amounts reported include tax revenue and debt service of the Successor Agency.
(3) Restated

Source: City of Roseville's Annual Financial Statments

CITY OF ROSEVILLE
2016 REDEVELOPMENT PROJECT TAX ALLOCATION BONDS
Last Five Fiscal Years [1]



Fiscal Year	Tax Increment Revenue (2)	Debt Service Requirements			Coverage
		Principal	Interest	Total Debt Service	
2017	$ 5,263,766	$ -	$ 703,884	$ 703,884	7.48
2018	3,534,361	340,000	738,037	1,078,037	3.28
2019	3,723,819	395,000	733,439	1,128,439	3.30
2020	3,959,041	410,000	727,603	1,137,603	3.48
2021	3,280,510	415,000	721,408	1,136,408	2.89

Notes: (1) Ten years of data are not available due to the bonds being issued on July 19, 2016
(2) Amounts reported include tax revenue and debt service of the Successor Agency.

Source: City of Roseville's Annual Financial Statements

CITY OF ROSEVILLE
COMPUTATION OF DIRECT AND OVERLAPPING DEBT
June 30, 2021

2020-2021 Assessed Valuation: $25,517,271,041

	Total Debt 06/30/2021	% Applicable (1)	City's Share of Debt 06/30/2021
OVERLAPPING TAX AND ASSESSMENT DEBT:			
Sierra Joint Community College District SFID No. 4	$167,570,000	34.535%	$57,870,300
Roseville Joint Union High School District	127,884,202	76.165%	97,403,002
Roseville Joint Union High School District SFID No. 1	64,539,730	98.537%	63,595,514
Center Joint Unified School District	37,422,322	4.690%	1,755,107
Rocklin Unified School District	40,022,813	0.410%	164,094
Dry Creek Joint School District	28,912,807	56.332%	16,287,162
Eureka Union School District	213,644	35.332%	75,485
Roseville City School District	11,916,509	97.241%	11,587,733
City of Roseville Community Facilities Districts	400,157,500	100.000%	400,157,500
City of Roseville Placer Valley Sports Complex & Tourism Marketing Assessment District	32,159,000	100.000%	- 32,159,000
California Statewide Communities Development Authority Assessment Districts	19,095,305	100.000%	- 19,095,305
TOTAL OVERLAPPING TAX AND ASSESSMENT DEBT			$700,150,202
DIRECT AND OVERLAPPING GENERAL FUND DEBT:			
Placer County General Fund Obligations	$19,355,000	30.036%	$5,813,468
Placer County Office of Education Certificates of Participation	480,000	30.036%	144,173
Sierra Joint Community College District Certificates of Participation	1,566,000	22.888%	358,426
Roseville Joint Union High School District Certificates of Participation	61,150,000	76.165%	46,574,898
Rocklin Unified School District General Fund Obligations	20,615,000	0.410%	84,522
Eureka Union School District Certificates of Participation	2,590,000	35.332%	915,099
Roseville City School District General Fund Obligations	3,550,000	97.241%	3,452,056
Placer Mosquito and Vector Control District General Fund Obligations	2,402,000	30.036%	721,465
City of Roseville General Fund Obligation	**19,308,936**	100.000%	**19,308,936**
City of Roseville Debt Premium	**695,206**	100.000%	**695,206**
City of Roseville Successor Agency Loan	**3,469,049**	100.000%	**3,469,049**
TOTAL DIRECT AND OVERLAPPING GENERAL FUND DEBT			$81,537,298
OVERLAPPING TAX INCREMENT DEBT (Successor Agency):	$27,930,000	100.000%	$27,930,000
TOTAL DIRECT DEBT			**$23,500,999**
TOTAL OVERLAPPING DEBT			786,144,309
COMBINED TOTAL DEBT			$809,617,500

(1) The percentage of overlapping debt applicable to the city is estimated using taxable assessed property value. Applicable percentages were estimated by determining the portion of the overlapping district's assessed value that is within the boundaries of the city divided by the district's total taxable assessed value.

(2) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and non-bonded capital lease obligations.

Ratios to 2020-2021 Assessed Valuation:	
Total Overlapping Tax and Assessment Debt	2.74%
Total Direct Debt ($23,500,999)	**0.09%**
Combined Total Debt	3.17%

Ratios to Redevelopment Successor Agency Incremental Valuation ($1,106,861,332):	
Total Overlapping Tax Increment Debt	2.52%

Source: California Municipal Statistics, Inc.

CITY OF ROSEVILLE
COMPUTATION OF LEGAL BONDED DEBT MARGIN
June 30, 2021

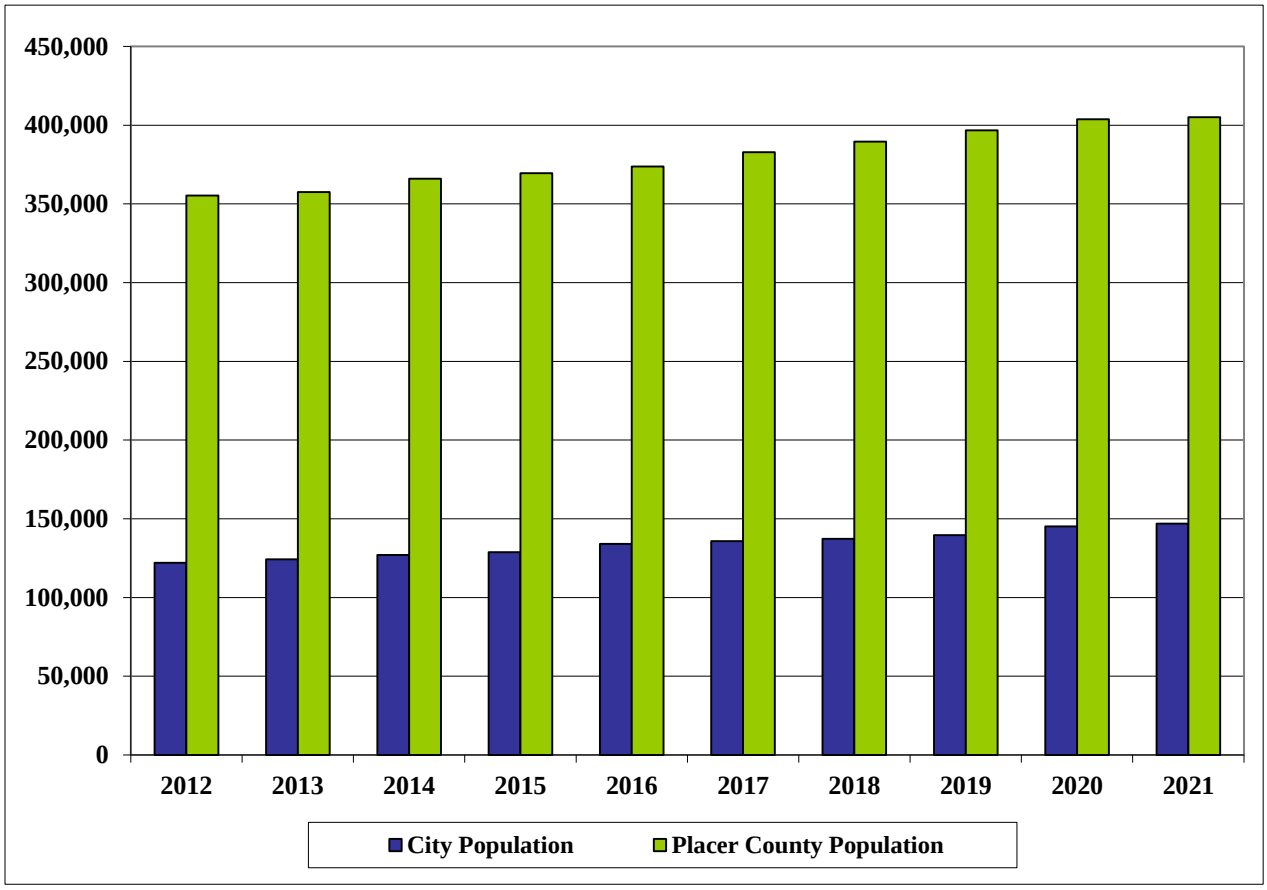
ASSESSED VALUATION:		
Secured property assessed value, net of exempt real property	$24,666,360,790	
BONDED DEBT LIMIT (3.75% OF ASSESSED VALUE) (a)		$924,988,530
AMOUNT OF DEBT SUBJECT TO LIMIT:		
Total Bonded Debt	$438,373,641	
Less bonded debt not subject to limit	(438,373,641)	
Amount of debt subject to limit		-
LEGAL BONDED DEBT MARGIN		$924,988,530

Fiscal Year	Debt Limit	Total Net Debt Applicable to Limit	Legal Debt Margin	Total net debt applicable to the limit as a percentage of debt limit
2012	560,837,192	-	560,837,192	0.00%
2013	536,758,408	-	536,758,408	0.00%
2014	578,172,662	-	578,172,662	0.00%
2015	624,626,766	-	624,626,766	0.00%
2016	672,531,992	-	672,531,992	0.00%
2017	717,170,366	-	717,170,366	0.00%
2018	760,269,304	-	760,269,304	0.00%
2019	815,306,847	-	815,306,847	0.00%
2020	873,200,181	-	873,200,181	0.00%
2021	924,988,530	-	924,988,530	0.00%

(a) California Government Code, Section 43605 sets the debt limit at 15%. The Code section was enacted prior to the change in basing assessed value to full market value when it was previously 25% of market value. Thus, the limit shown as 3.75% is one-fourth the limit to account for the adjustment of showing assessed valuation at full cash value.

Source: City of Roseville Finance Department

CITY OF ROSEVILLE
DEMOGRAPHIC AND ECONOMIC STATISTICS
Last Ten Fiscal Years



Fiscal Year	City of Roseville Population	County Total Personal Income (in thousands)	County Per Capita Personal Income	City of Roseville Unemployment Rate (%)	Placer County Population	City Population % of County
2012	122,060	19,004,105	52,544	10.0%	355,328	34.35%
2013	124,255	20,174,068	54,924	7.5%	357,463	34.76%
2014	126,956	21,182,771	55,000	6.5%	366,000	34.69%
2015	128,832	21,240,299	57,000	5.3%	369,454	34.87%
2016	134,073	22,741,453	59,000	4.5%	373,796	35.87%
2017	135,868	24,527,289	63,000	3.8%	382,837	35.49%
2018	137,213	26,223,081	67,000	3.0%	389,532	35.23%
2019	139,643	27,459,330	69,000	3.5%	396,691	35.20%
2020	145,163	(a)	(a)	3.0%	403,711	35.96%
2021	146,875	(a)	(a)	5.5%	404,994	36.27%

(a) Information not available

Source: Estimates obtained from the California Department of Finance and the estimates from Placer County ACFR

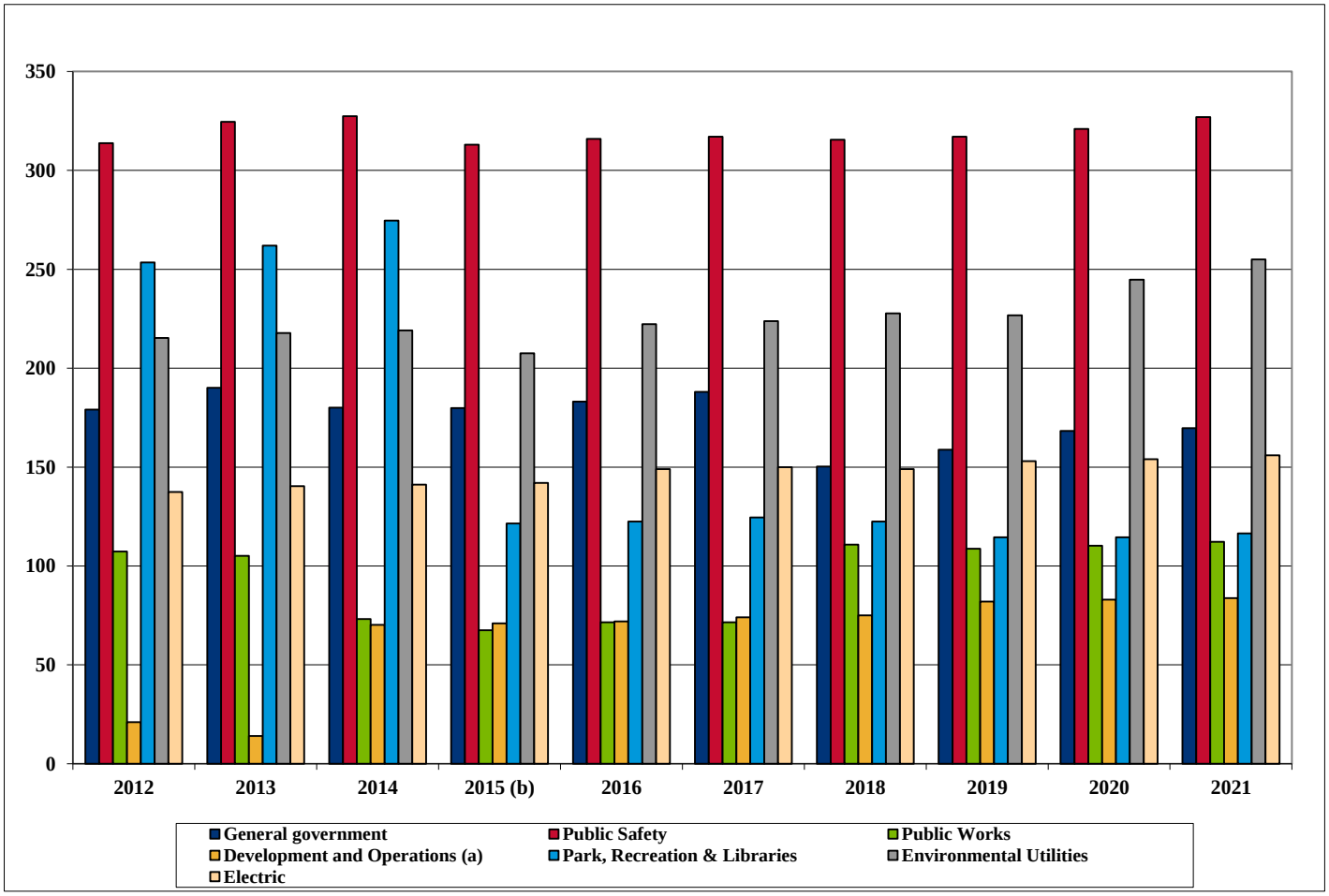
CITY OF ROSEVILLE
PRINCIPAL EMPLOYERS
Current Year and Nine Years Ago

Employer	2021 Number of Employees	2021 Rank	2021 Percentage of Total City Employees	2012 Number of Employees	2012 Rank
The Permanente Medical Group & Foundation Group	5,200	1	5.63%	4,430	1
Hewlett-Packard	100	2	0.11%	3,200	2
Sutter Roseville Medical Group	2,202	3	2.39%	1,654	4
Union Pacific Railroad Company	1,150	4	1.25%	1,118	6
Roseville City School District	1,133	5	1.23%		
Roseville Joint Union High School	1,005	6	1.09%	1,299	5
City of Roseville	1,896	7	2.05%	1,227	3
PRIDE Industries	1,062	8	1.15%	661	9
Adventist Health	1,320	9	1.43%		
Top Golf	450	10	0.49%		
Roseville Elementary School District				929	7
Walmart (2 Stores)				790	8
Telefunken Semiconductors America				640	10
Subtotal	15,518		16.82%	15,948	
Total Employment	92,281 (a)			71,067	

(a) Total Employment as used above represents the estimated total employment of all employees located within the City limits.

Source: Roseville Chamber of Commerce and Self reported by employers

CITY OF ROSEVILLE
FULL-TIME EQUIVALENT CITY EMPLOYEES BY FUNCTION
Last Ten Fiscal Years



	Adopted for Fiscal Year Ended June 30,									
	2012	2013	2014	2015 (b)	2016	2017	2018	2019	2020	2021
Function										
General government	179.09	190.14	180.10	179.81	183.11	187.98	150.23	158.73	168.23	169.73
Public Safety	313.78	324.59	327.42	313.00	316.00	317.00	315.50	317.00	321.00	327.00
Public Works	107.33	105.17	73.18	67.50	71.50	71.50	110.75	108.75	110.25	112.25
Development and Operations (a)	21.00	14.00	70.26	71.00	72.00	74.00	75.00	82.00	83.00	83.75
Park, Recreation & Libraries	253.43	262.00	274.61	121.50	122.50	124.50	122.50	114.50	114.50	116.50
Environmental Utilities	215.32	217.82	219.14	207.50	222.25	223.75	227.75	226.75	244.75	255.00
Electric	137.39	140.36	141.09	142.00	149.00	150.00	149.00	153.00	154.00	156.00
Total	1,227.34	1,254.08	1,285.80	1,102.31	1,136.36	1,148.73	1,150.73	1,160.73	1,195.73	1,220.23

(a) Community Development was renamed to Development and Operations in fiscal year 2014.
(b) Decrease in FTE for FY14-15 is due to no longer including FTEs attributable to temporary part-time staff.

Source: City of Roseville Annual Budget

CITY OF ROSEVILLE
OPERATING INDICATORS BY FUNCTION/PROGRAM
Last Ten Fiscal Years

Function/Program	Fiscal Year 2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Public safety:										
Fire:										
Number of Haz-Mat alarms responded	199	201	214	228	204	224	239	278	232	218
Number of medical emergencies responded	8,429	9,045	9,995	11,015	10,694	10,545	10,993	11,078	10,835	11,124
Total calls for service	10,006	10,936	12,163	13,286	12,828	16,756	16,553	17,109	17,010	17,311
Police:										
Law violations: (Note 4)										
Physical arrests (adult and juvenile)	4,264	4,647	4,321	3,295	4,057	3,734	4,554	4,061	4,417	4,297
Traffic citations	4,826	4,470	2,207	1,839	2,702	3,036	4,187	3,180	4,024	3,386
Public works (Note 6):										
Total building permits issued	4,338	4,131	5,796	5,715	5,854	6,226	6,387	6,621	5,744	7,277
Total square feet of street maintenance performed	3,375,318	4,275,981	4,452,658	1,971,986	3,468,666	12,190,840	1,564,362	2,866,227	2,713,778	880,033
Park and recreation (Note 5):										
Community services:										
Total attendance in Youth/Adult/Senior programs	265,736	224,339	233,598	240,576	246,331	209,619	213,916	210,091	133,900	70,215
Total attendance to aquatic facilities (Note 1)	306,455	291,407	324,918	357,064	316,994	428,744	451,127	467,324	276,413	163,447
Library (Note 5):										
Number of materials checked out (Note 2)	1,058,434	1,194,909	1,273,880	1,252,039	1,306,844	1,339,684	1,221,101	1,149,134	975,554	948,772
Water:										
Average daily consumption (in million gallons)	28.60	30.20	28.00	23.01	20.70	23.25	25.77	25.40	26.96	29.28
Number of backflow devices tested	4,558	3,862	4,520	4,854	5,093	5,183	5,200	5,054	4,999	5,053
Number of meters sold	555	770	569	824	848	1,044	1,100	914	1,432	1,222
Wastewater:										
Number of miles of sewer mains flushed	277	271	335	284	266	294	283	273	264	296
% of preventative work orders hours (Note 3)	n/a	0	35.8%	41.3%	38.4%	46.4%	45.7%	48.1%	47.9%	43.5%
Solid waste:										
Tons of solid waste collected	87,336	87,946	92,101	94,308	101,794	117,594	115,548	139,501	139,061	139,683

Notes:

1 - Roseville Aquatics Center closed for pool repairs November 2007-January 2008.

2 - The Library totals include Downtown Library, Maidu Library and Riley Library. The Bookmobile was retired during winter 2008 and was replaced in April 2015. FY18 was the first year the Libraries were closed on Fridays.

3 - Data not available for FY11-12 due to change in software (Maximo) used by the City.

4 - The City restated Police Law Violations number for FY16 and FY17.

5 - FY21 numbers impacted by COVID-19 pandemic restrictions and resulting staffing shortages in Parks & Rec aquatic facilities and

Source: City of Roseville Department Staff

CITY OF ROSEVILLE
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
Last Ten Fiscal Years

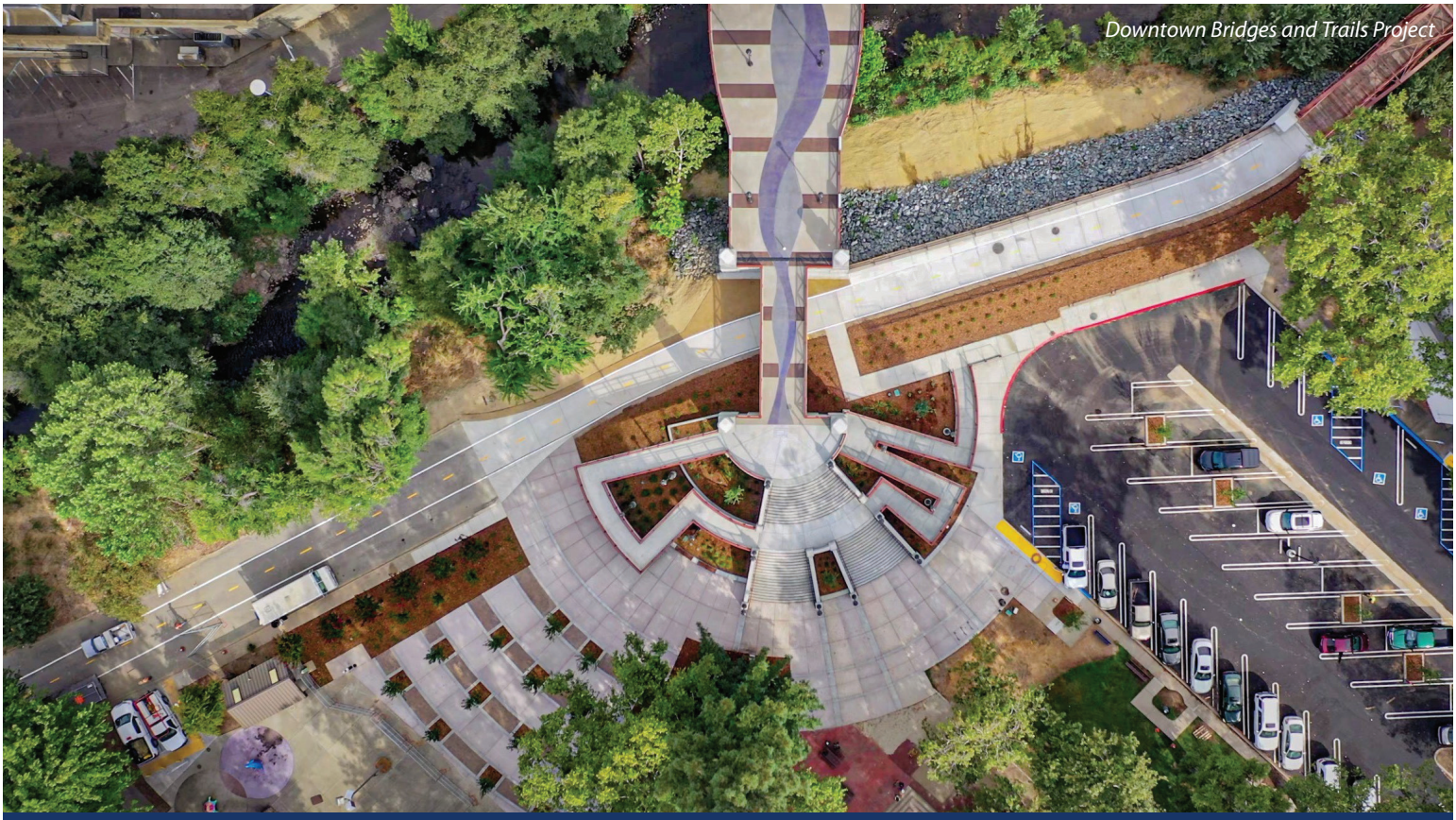
Function/Program	Fiscal Year 2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Public safety:										
Fire stations	8	8	8	8	8	8	8	8	8	8
Police stations	1	1	1	1	1	1	1	1	1	1
Number of Police patrol vehicles (Note 1)	58	61	64	67	77	91	88	93	97	99
Public works:										
Miles of streets	438	440	440	458	465	470	478	480	485	498
Number of traffic signals	167	167	167	171	175	180	183	187	191	191
Park and recreation: (Note 2)										
Community services:										
Golf courses (18 holes)	2	2	2	2	2	2	2	2	2	2
Parks	61	63	66	66	66	68	71	72	76	79
Open Spaces/Preserves	3,703	3,720	3,730	3,801	3,801	3,895	3,910	3,910	3,910	3,910
Recreation Facilities (Community Centers and Pools)	7	7	7	7	7	7	7	7	7	7
Libraries	3	3	3	3	3	3	3	3	3	3
Adventure Clubs	16	17	17	17	17	18	18	18	19	19
Water:										
Miles of water mains	569	570	570	583	592	608	621	635	650	681
Fire hydrants	4,542	4,545	4,545	4,654	4,735	4,763	5,007	5,087	5,212	5,443
Wastewater:										
Miles of sanitary sewers	487	487	491	497	505	517	529	542	552	577
Miles of storm drain	349	351	344	353	366	372	381	390	401	421
Solid waste:										
Number of new residential refuse customers	537	768	475	601	787	822	1,068	926	859	1,054
Electric:										
Number of residential customers	47,611	48,387	49,013	49,851	50,784	51,638	52,789	53,868	54,687	56,549
Number of commercial customers	6,505	6,561	6,666	6,673	6,700	6,759	6,812	6,884	6,975	7,059

Notes:

1 - Prior to FY16-17, the City only reported active patrol cars. In FY16-17 the City began reporting active patrol vehicles, which includes all police department vehicles that are patrolling the streets in one fashion or another, whether undercover, a community services officer, an animal control officer, or a citizen on patrol volunteer. No additional cars were purchased in FY16-17.

2 - In FY20-21 Parks, Recreation, & Libraries Department changed the line items to be more relevant. Parks were separated from Recreation Facilities (Community

Source: City of Roseville Department Staff



Fourth Quarter Report
Fiscal Year 2020-21

CITY OF ROSEVILLE
CALIFORNIA

Fourth Quarter Report
Fiscal Year 2020-21

Overview

This financial report provides an overview of the City's financial position through the fourth quarter of the fiscal year (FY) 2020-21 (July 1, 2020, through June 30, 2021) for:

(1) the General Fund;
(2) the major enterprise operating funds; and
(3) revenues in other selected funds.

Financial Highlights and Considerations

COVID-19 - The COVID-19 pandemic continued to have wide-ranging impacts on the economy during the FY2020-21, including unemployment and reduced hotel occupancy compared to pre-pandemic levels due to business closures, capacity restrictions, and stay-at-home orders. As detailed in this report, the pandemic's impact on some City revenue streams, such as the City's sales tax, has not been as significant as initially anticipated. However, the pandemic continued to affect revenue and expenses of some City programs, including the utilities, transit, recreation, and childcare, through the end of the fourth quarter of FY2020-21. Additional details on the impact of COVID-19 on the FY2020-21 budget are included later in this report.

Federal Stimulus - The City received $1.8 million in CARES Act funding passed through from the state earlier in FY2020-21. Although the City incurred a wide range of eligible costs, the City budgeted this revenue consistent with eligible public safety payroll costs within the Police Department for administrative convenience. In addition, in March 2021, the City was allocated $17.6 million in American Rescue Plan Funds to bolster the City's response to the COVID-19 pandemic and its economic impacts. In May, the City received its first half of this funding, or $8.8 million. The second half is expected in May 2022. Staff is working on a recommended spending plan for these funds.

General Fund - The City closed out FY2020-21 with a $28.5 million surplus consisting of approximately $21 million in operating revenues received over budget, $7 million in expenditure savings primarily associated with materials, service and supply and salary savings from vacant positions, and $500,000 in unspent non-operating funds. The primary factors contributing to the surplus were expenditure controls put in place due to uncertainty regarding the impact of the pandemic on the local economy, salary savings due to vacant positions, and conservative budgeting of sales and property tax revenues due to the pandemic. Parks, Recreation, and Library (PR&L) program revenues experienced a $2.5 million shortfall caused by the

pandemic limiting PR&L programming. Expenditure savings within the PR&L Department offset the shortfall in PR&L revenue.

Staff recommends that the City Council consider appropriating $5.4 million of the General Fund surplus in FY2021-22 for critical street resurfacing requirements ($4.4 million), purchase of a replacement fire apparatus (Tractor Drawn Aerial Fire Truck ($700,000)), and to replenish the General Fund contingency ($300,000).

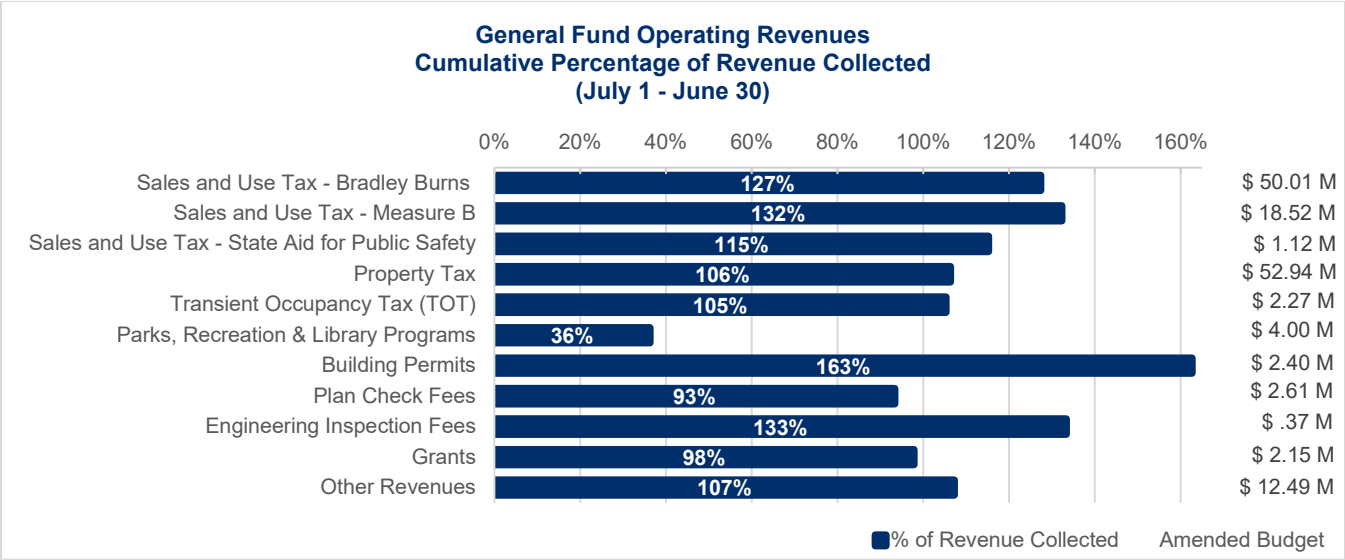
Staff plans to seek City Council's direction on developing a spending plan for the $23.1 million in remaining General Fund surplus funds at the February City Council Priorities Workshop.

Youth Development Fund – The pandemic significantly impacted revenues in the Youth Development in FY2020-21 ending the $4.3 million under budget. This revenue shortfall was partially offset by $1.6 million in expenditure savings due to spending controls. Staff continues to evaluate potential resources, including federal stimulus funding, to offset the financial impacts the pandemic has had on this fund. Additional details on the Youth Development Fund are available later in this report.

General Fund: Operating Revenues

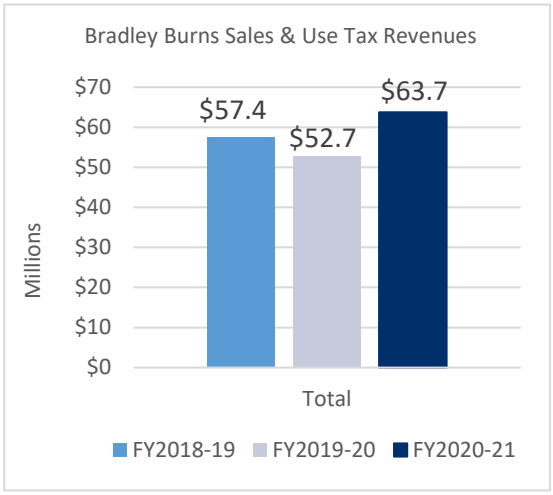
The following table includes cumulative General Fund operating revenue through the fourth quarter and a revenue budget to actual comparison for FY2020-21.

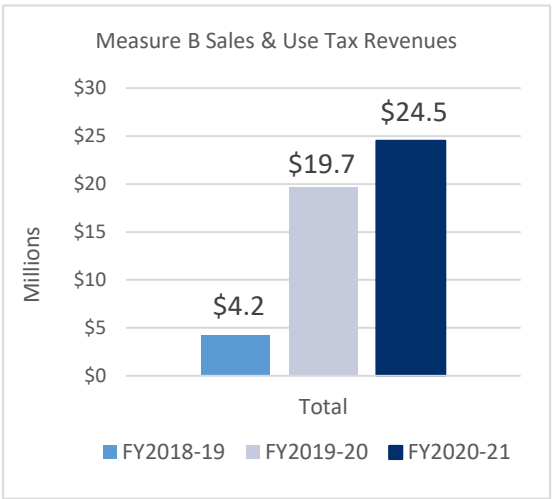
Revenue Type	Budget to Cumulative Revenue Comparison (July 1 – June 30)			
	Amended Budget	Cumulative Revenues	Balance Remaining	% of Budget
Sales and Use Tax - Bradley Burns	$ 50,010,000	$ 63,700,772	$ 13,690,772	127%
Sales and Use Tax - Measure B	18,522,600	24,509,762	5,987,162	132%
Sales and Use Tax - State Aid for Public Safety	1,122,950	1,293,680	170,730	115%
Property Tax	52,939,300	56,294,356	3,355,056	106%
Transient Occupancy Tax (TOT)	2,265,000	2,383,853	118,853	105%
Parks, Recreation & Library Programs	3,996,275	1,448,667	(2,547,608)	36%
Building Permits	2,400,000	3,903,134	1,503,134	163%
Plan Check Fees	2,606,322	2,432,615	(173,707)	93%
Engineering Inspection Fees	368,000	490,634	122,634	133%
Grants	2,148,213	2,101,689	(46,524)	98%
Other Revenues	12,486,504	13,391,298	904,794	107%
Transfers	15,349,634	13,229,572	(2,120,062)	86%
Total	**$ 164,214,798**	**$ 185,180,032**	**$ 20,965,234**	**113%**

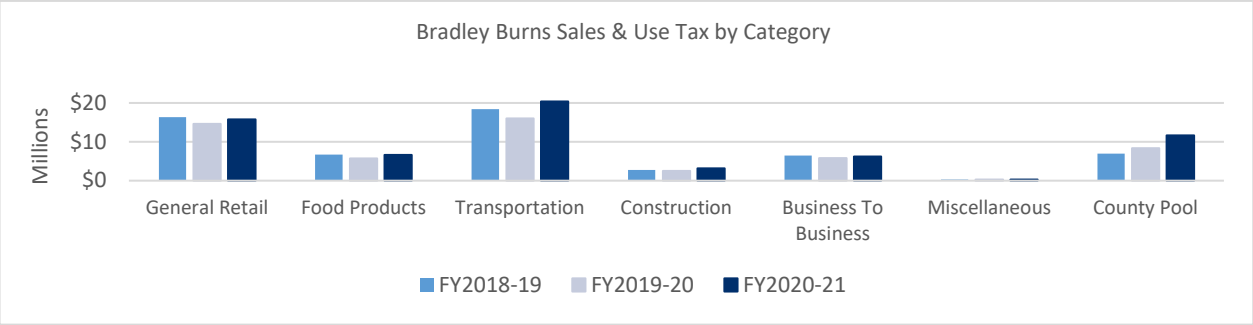


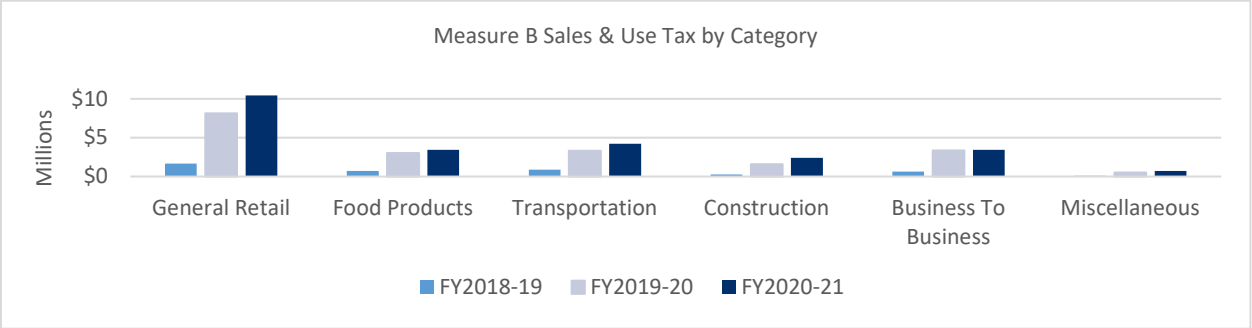
General Fund operating revenues ended the fiscal year $21 million or 13 percent higher than estimates. The following is an explanation of the notable variances:

- **Bradley Burns and Measure B Sales Tax** – The City's Bradley Burns and Measure B Sales Tax revenues ended the year at $63.7 and $24.9 million, respectively. Bradley Burns Sales Tax revenues exceeded budget estimates by 27 percent or $13.7 million, and Measure B Sales Tax revenues exceeded budget estimates by 32 percent or approximately $6 million. These positive results were primarily due to two factors. First, the FY2020-21 budget, developed in the spring of 2020 at the beginning of the pandemic when little was known about how the pandemic would impact the economy, assumed a significant reduction in sales tax revenues due to reduced consumer spending. Second, sales tax revenues were much more substantial than anticipated during FY2020-21, primarily driven by strong vehicles and general retail sales, which shifted significantly from brick-and-motor establishments to the Internet. The provided graphs show Bradley Burns and Measure B Sales and Use Tax revenues over the last three fiscal years and by business category.



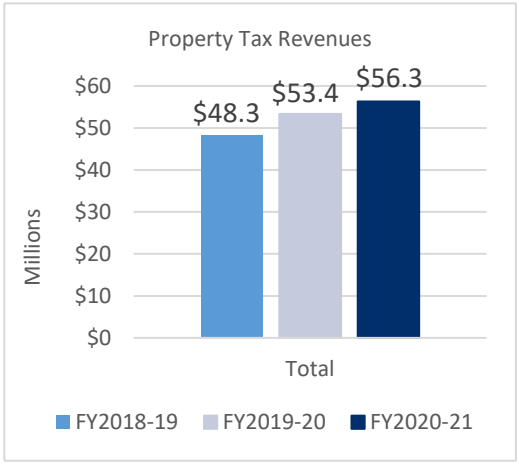






Additional Sales Tax Information: The City's sales tax consultant has prepared a detailed report of sales tax and business activity. This report provides a list of the top 25 sales tax remitters, a summary of cash receipts, and sales tax data by economic category. The report is attached to the end of this report.

- **Secured, Unsecured and Supplemental Property Tax** – The city's property tax revenues (included in the Property Tax category in the charts above) exceeded estimates by $3.4 million, at $56.3 million compared to the budgeted amount of $52.9 million, and were not significantly impacted by the pandemic. Based on the assessed value of the property as of January 1 of each year, property tax revenues continued to increase based on ongoing development activity and rising assessed property values. The provided graph shows property tax revenues over the last three years.



- **Transient Occupancy Tax (TOT) -** The City's TOT revenues exceeded estimates by approximately $119,000, at $2.27 million compared to the budgeted amount of $2.38 million. The TOT revenue estimate of $2.27 million was significantly reduced compared to pre-pandemic budget estimates of $3.9 million because the pandemic greatly impacted the hotel industry because of reduced occupancy and lower room rates.

- **Parks, Recreation & Library (PR&L) Programs** - Parks, Recreation & Libraries (PRL) program revenues ended the year at 32 percent of revenue estimates, at $1.4 million compared to the budgeted amount of $3.9 million. This revenue shortage is due to halting adult and senior sports and programs, closing facilities and fields, canceling events, as well as limiting the capacity at youth, fitness, and aquatics programs due to the COVID-19 pandemic. The PRL Department offset a portion of the shortfall with expenditure savings from materials, services, supplies, and vacancies.

- **Building Permits, Plan Check Fees, Engineering Inspection Fees –** Building permit revenues and engineering fees exceeded budgeted estimates by 63 percent and 33 percent, respectively. These results reflect the City's strong level of development activity during the fiscal year. Building plan check revenues ended the year under budget estimates due to a few multi-family dwelling projects planned for this fiscal year that were not submitted.

- **Grants** - Grant revenues ended the year slightly under budget at 98 percent of the budget. This revenue category includes $1.8 million in federal Coronavirus Aid Relief and Economic Security (CARES) Act funding approved by the City Council on November 11, 2020. This funding reimburses the City for eligible public safety payroll costs incurred in FY2019-20 due to the COVID-19 pandemic.

- **Other Revenues –** Other revenues include reimbursements from the State, development reimbursement activity, property transfer tax, business license tax, rental payments, animal licensing, passport and LiveScan background, permit, franchise, and other expenses fees. As of the end of the fourth quarter, revenues in this category exceeded estimates by approximately $900,000. Although some revenues in this category ended the year below estimates, such as passport center fees, which ended the year $300,000 below estimates, other types offset those reductions, such as property transfer tax, which exceeded estimates by $1.3 million.

- **Transfers –** The FY2020-21 budget was adopted with a $2.1 million transfer from the City’s General Fund Stabilization Reserve in order to balance the budget. As a result of the strong sales tax revenues, despite the pandemic, the transfer from the reserve was not necessary.

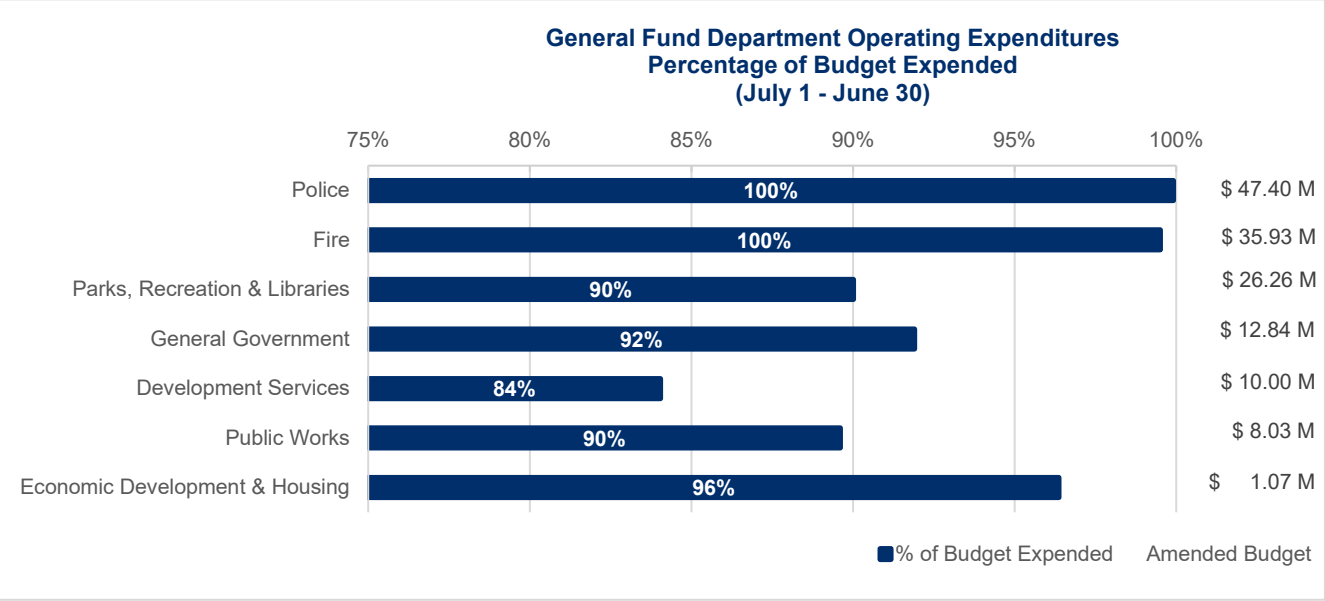
General Fund: Operating Expenditures

The following table includes cumulative fourth quarter expenditure comparisons for General Fund departments for FY2020-21.

Department	Budget to Cumulative Expenditure Comparison (July 1 – June 30)			
	Amended Budget	Cumulative Expenditures	Balance Remaining	% of Budget
Police	$ 47,401,604	$ 47,362,391	$ 39,213	100%
Fire	35,928,405	35,749,545	178,860	100%
Parks, Recreation & Libraries	26,259,723	23,636,250	2,623,473	90%
General Government*	12,838,546	11,798,903	1,039,643	92%
Development Services	10,001,716	8,405,565	1,596,151	84%
Public Works	8,034,420	7,199,485	834,935	90%
Economic Development & Housing	1,072,070	1,033,176	38,894	96%
Annexation Payments	8,236,000	7,494,258	741,742	91%
Other	6,903,386	6,854,847	48,539	99%
Transfers Out	10,137,197	9,860,301	276,896	97%
Total	**$ 166,813,067**	**$ 159,394,721**	**$ 7,418,346**	**96%**
Encumbrance Reserve *	**(452,250)**	**-**	**(452,250)**	
Total	**$ 166,360,817**	**$ 159,394,721**	**$ 6,966,096**	

(1) *General Government includes the following departments: City Council, City Manager's Office, City Attorney's Office, City Clerk, Finance, Public Affairs and Communications, and Human Resources.*

**Reserve for unspent FY2020-21 encumbrances. This amount has been re-appropriated in the FY2021-22 budget.*



General Fund expenditures closed the year at 96 percent of the budget target primarily due to cost savings from reduced operations during the pandemic and vacancies in the Parks, Recreation and Libraries, Development Services, Public Works, and other General Fund departments. The expenditure budget consumption for the Police and Fire Departments ended the year close to 100 percent of the budget target for FY2020-21. PRL expenditures ended the year at 90 percent of budget due to cost controls in materials, services, supplies, and temporary and full-time position vacancies. As mentioned in the revenue section of this report, the $2.6 million in expenditure savings offset the revenue shortages from limited PRL programming due to the COVID-19 pandemic.

After considering unspent encumbrances that have been re-appropriated into the FY2021-22 budget, General Fund operating expenditures ended the year approximately $7 million under budget.

Enterprise Funds: Operating Revenues and Expenditures

Revenues

	Budget to Cumulative Revenue Comparison (July 1 – June 30)			
	Amended Budget	Cumulative Revenues	Balance Remaining	% of Budget
Electric Operations	$ 153,866,890	$ 167,977,069	$ 14,110,179	109%
Water Operations	34,888,164	38,673,322	3,785,158	111%
Wastewater Operations	41,845,013	43,480,933	1,635,920	104%
Waste Services Operations	27,915,463	29,717,124	1,801,661	106%
Transit	6,428,996	5,304,797	(1,124,199)	83%
Transportation	1,743,857	1,629,896	(113,961)	93%
Youth Development	8,082,169	3,790,309	(4,291,860)	47%

Operating revenues in the utility funds (Electric, Water, Wastewater, and Waste Services) ended the fiscal year above budget target, primarily due to increased retail sales associated with stronger than expected customer usage and new development. The Electric utility operating revenues are $14.1 million higher than budget primarily due to increased retail sales totaling $10.2 million, of which $5.2 million is associated with stronger than expected customer usage and $5.0 million associated with warmer temperatures last summer. Wholesale revenue is $2.9 million higher than budget, which is attributed to unbudgeted wholesale revenues. Other operating revenues are $1.0 million more than budget due to $0.5 million of unplanned Mutual Aid Support provided to SMUD, $0.1 million in unbudgeted customer late fees, and $0.1 of lease revenue, with all other revenue variances totaling $0.3 million. Operating revenues for the Water utility ended the year 11 percent above budget at $3.8 million due to continuing increased residential consumption and new development. Similarly, Wastewater and Waste Services revenues are higher than anticipated by 4 and 6 percent at $1.6 million and $1.8 million, respectively, due to new development and increased usage by industrial customers.

Transit operating revenues ended the fiscal year lower than budget by 17 percent, at $5.3 million compared to the budgeted amount of $6.4 million. The main drivers of these results were reduced services and losses in passenger fares due to low ridership resulting from COVID-19. Savings in contracts and fuel costs partially offset the revenue shortage. During FY2020-21, Roseville Transit received $2.67 million in Federal Transit Administration (FTA) CARES Act funds to help offset the impact of reduced passenger fares. Two

additional federal stimulus bills were approved to provide continued support to transit agencies across the country during the COVID-19 pandemic. The Coronavirus Response and Relief Supplemental Appropriations Act of 2021 and the American Rescue Plan Act of 2021 provided an additional $3.6 million in FTA funding to support Roseville Transit operations. These funds will be allocated within the FY2021-22 and FY2022-23 budget years. The Transportation fund ended the year with a revenue shortfall of 7 percent or $0.1 million. Expenditure savings offset the lower than expected revenue.

Revenues in the Youth Development were significantly impacted during FY2020-21 ending the year at 47 percent of the budget. Factors contributing to the reduced revenues include guidelines established for childcare services that require attendance limitations due to cohort restrictions by licensing, hybrid and modified school schedules, parents continuing to work from home, and temporary part-time staff shortages. In addition, the Dry Creek Joint Elementary School District and the Roseville City School District did not return to regular school schedules until more than half of the school year was in progress. Staff are exploring potential resources available to offset the financial impacts, including federal stimulus funding, and will continue to keep the City Council apprised of the available options.

Expenditures

	Budget to Cumulative Expenditure Comparison (July 1 – June 30)			
	Amended Budget	Cumulative Expenditures	Balance Remaining	% of Budget
Electric Operations	$ 132,519,824	$ 124,646,356	$ 7,873,468	94%
Water Operations	46,376,540	42,328,656	4,047,884	91%
Wastewater Operations	57,027,761	52,010,750	5,017,011	91%
Waste Services Operations	37,229,708	33,806,929	3,422,779	91%
Transit	6,373,986	5,673,311	700,675	89%
Transportation	1,736,768	1,556,898	179,870	90%
Youth Development	7,804,324	6,163,552	1,640,772	79%

Operating expenditures for the Enterprise Funds ended the year under budget due to reduced operating costs, vacancies, and expense controls on materials, services, and supplies. Electric expenditures are $7.9 million lower than budget primarily due to the cost of purchase power in the energy market being $3.8 million lower. Other contributing factors include customer program rebates coming short by $2.4 million due to the pandemic slowing the economy, leading to fewer commercial energy efficiency projects and lower residential energy efficiency program participation, salary savings totaling $0.7 million, and reduced training/travel expenditures of $0.7 million.

Expenditures in the Environmental Utilities ended the year under budget estimates by 9 percent due to remaining COVID-related limitations on operational plans, including travel and training and vacancies. Additionally, Wastewater and Waste Services did not need to use their operational contingency budgets in FY2020-21. Similarly, expenditures in the Transportation Fund ended the year at 90 percent of target due to vacancies and crossing guards not working due to COVID-related school closures. Cost savings in the Transit Fund are due to vacancies and reduced contracts and fuel costs from COVID-related operational adjustments.

Youth Development Fund expenditures ended the year $1.6 million under budget due to the measures taken to reduce operational costs to mitigate the effects of the pandemic on this fund, including modified staffing plans, vacancies, and cost-sharing with Roseville School District. These savings have partially offset the impact of the $4.3 million revenue shortfall in this fund.

Other Revenue

The provided table shows revenues in the Fire Facilities, Public Facilities, and the Strategic Improvement Funds through the fourth quarter of FY2019-20 and FY2020-21.

	Budget to Cumulative Revenue Comparison (July 1 – June 30)				
	FY2019-20 Actual	Amended Budget	Cumulative Revenues	Balance Remaining	% of Budget
Fire Facilities	$ 1,382,242	$ 1,249,161	$ 2,563,366	$ 1,314,205	205%
Public Facilities	3,416,557	3,222,956	6,651,517	3,428,561	206%
Strategic Improvement	1,433,410	8,221,922	9,574,821	1,352,899	116%

The revenue estimates for these three funds are generally based on a multi-year trend analysis of forecasted single-family, multi-family, commercial development, and prior-year revenue collections. When developing the FY2020-21 budget, staff reduced the revenue estimates in these funds based on the anticipated impacts of COVID-19 on development. However, development activity in the City during FY2020-21 has been much stronger than anticipated, and revenues in the Fire Facilities, Public Facilities, and Strategic Improvement Funds exceeded budget estimates. After the approval of the FY2020-21 budget, the revenue estimate in the Strategic Improvement Fund was increased by $7 million to $8.2 million due to the sale of surplus property, which included three properties located at 7400 Galilee Road, 324 Vernon Street (Post Office) and 290 Conference Center Drive.

City of Roseville

Quarterly Report on Sales Tax and Business Activity

Top 25 Sales Tax Remitters

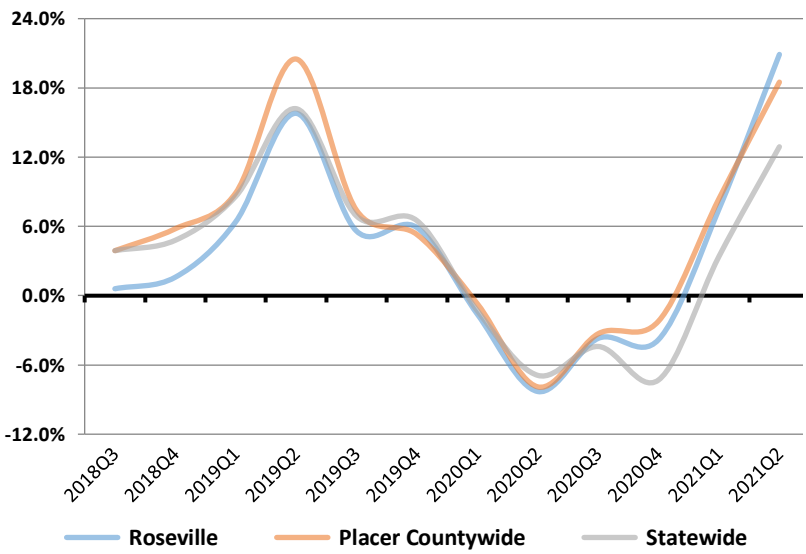
ARCO AM/PM MINI MARTS
AUTONATION CHRYSLER DODGE JEEP RAM ROSEVIL LE
AUTONATION HONDA
BMW OF ROSEVILLE
CARMAX AUTO SUPERSTORES
COSTCO WHOLESALE
ENTERPRISE RENT-A-CAR
FUTURE FORD
FUTURE NISSAN
GMC RELIABLE
HOME DEPOT
JOHN L SULLIVAN CHEVROLET
JOHN L. SULLIVAN'S ROSEVILLE KIA
LEXUS OF ROSEVILLE
LOWE'S HOME CENTERS
MACY'S DEPARTMENT STORE
MCKESSON MEDICAL -SURGICAL
NIELLO ACURA
NORDSTROM DEPARTMENT STORE
ROSEVILLE HYUNDAI
ROSEVILLE TOYOTA & SCION
SAM'S CLUB
TARGET STORES
VANDERBEEK MOTORS
WAL MART STORES

2nd Quarter 2021 in Review

California sales tax cash receipts increased by 32.3% from the same quarter last year. In this jurisdiction sales tax cash receipts increased by 45.1% from the same quarter last year due to a increase of $563,740,000 in Taxable Sales.

Cash Receipts	Quarter	Annual
Roseville	45.1%	20.9%
Placer Countywide Pool	5.0%	36.7%
Placer Countywide	34.0%	18.5%
Sacramento Valley Region	28.0%	16.1%
Statewide	32.3%	12.9%

Annualized Percent Change in Sales Tax Cash Receipts



Business Activity	Roseville Quarter	Roseville Annual	Sacramento Valley Quarter	Sacramento Valley Annual	California Quarter	California Annual
General Retail (e.g., dept. stores, misc. retail)	**80.2%**	**11.4%**	78.3%	24.2%	53.5%	3.5%
Food Products (e.g., markets and restaurants)	**43.1%**	**5.3%**	38.2%	-0.8%	42.8%	-14.0%
Transportation (e.g., new & used autos, gas stations)	**40.6%**	**21.8%**	41.8%	14.2%	37.2%	-0.7%
Construction (e.g., retail & wholesale construction)	**2.9%**	**12.7%**	25.5%	14.8%	7.9%	2.2%
Business To Business (e.g., IT, industrial equip. etc.)	**28.6%**	**4.2%**	22.0%	3.5%	11.2%	-8.0%
TOTAL LOCAL BUSINESS ACTIVITY	**45.6%**	**13.8%**	43.9%	12.4%	32.9%	-3.5%
COUNTYWIDE POOL ACTIVITY	**13.7%**	**39.7%**	4.5%	27.4%	7.4%	25.0%

City of Roseville

News

- **Economic Activity:** Real Gross Domestic Product (GDP) grew at a seasonally adjusted annualized rate of 6.5% in the second quarter of 2021. Real GDP in Q2 2021 surpassed its Q4 2019 pre-pandemic peak by 0.8%. (Finance Bulletin, August 2021)

- **Employment:** The U.S. unemployment rate fell by 0.7% to 5.2% in August of 2021 compared to July of 2021. Total U.S. nonfarm payroll employment increased by 235,000 (0.2%) in August compared to July of 2021. California's unemployment rate remained unchanged at June's revised rate of 7.6% for the month of July 2021. California's civilian employment increased by 56,000 (0.3%) in July of 2021 compared to June of 2021. (Finance Bulletin, August 2021 & BLS)

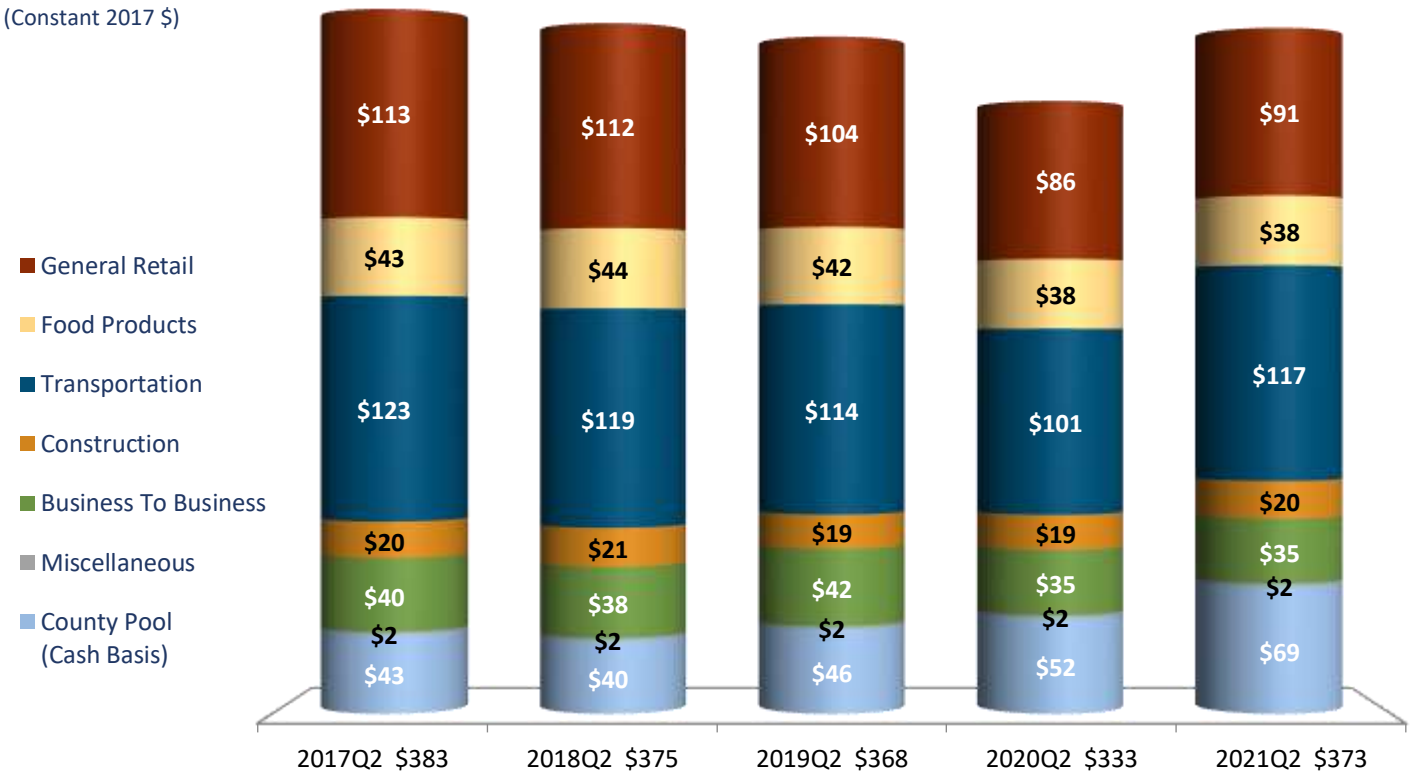
- **Personal Income:** U.S. personal income increased by 2.7% in the Second quarter of 2021, compared to same quarter previous year. This increase was after a 5.2% growth in the first quarter of 2021. (BEA)

Roseville

Annual Per Capita Sales Tax

Adjusted for Inflation

(Constant 2017 $)



Measure B Local Sales Tax Revenue - General Ledger Detail, followed by State Monthly Statements

CITY OF ROSEVILLE CALIFORNIA

Review Budgetary Control Balances

Control Budget	COR Amended Budget	**COR_ACCOUNT**	4061
Currency	USD	**COR_CENTER**	10001
Budget Period	Jul-20 - Jun-21	**COR_PROJECT**	All COR_PROJECT Values
COR_FUND	1001	**COR_FUNCTION**	All COR_FUNCTION Values

Budget Balances

View ▾ Detach Wrap

COR_FUND	COR_ACCOUNT	COR_CENTER	Budget Period	Total Budget	Commitments	Obligations	Other Consumption	Expenditures	Total Consumption	Funds Available Amount
1001	4061	10001	Jul-20	18,522,600.00	0.00	0.00	0.00	0.00	0.00	18,522,600.00
1001	4061	10001	Sep-20	0.00	0.00	0.00	0.00	1,760,716.35	1,760,716.35	-1,760,716.35
1001	4061	10001	Oct-20	0.00	0.00	0.00	0.00	2,154,242.46	2,154,242.46	-2,154,242.46
1001	4061	10001	Nov-20	0.00	0.00	0.00	0.00	1,579,684.16	1,579,684.16	-1,579,684.16
1001	4061	10001	Dec-20	0.00	0.00	0.00	0.00	1,793,333.21	1,793,333.21	-1,793,333.21
1001	4061	10001	Jan-21	0.00	0.00	0.00	0.00	2,065,414.59	2,065,414.59	-2,065,414.59
1001	4061	10001	Feb-21	0.00	0.00	0.00	0.00	2,391,593.24	2,391,593.24	-2,391,593.24
1001	4061	10001	Mar-21	0.00	0.00	0.00	0.00	1,606,610.75	1,606,610.75	-1,606,610.75
1001	4061	10001	Apr-21	0.00	0.00	0.00	0.00	1,876,341.25	1,876,341.25	-1,876,341.25
1001	4061	10001	May-21	0.00	0.00	0.00	0.00	2,255,290.64	2,255,290.64	-2,255,290.64
1001	4061	10001	Jun-21	0.00	0.00	0.00	0.00	7,026,534.91	7,026,534.91	-7,026,534.91
Total				**18,522,600.00**	**0.00**	**0.00**	**0.00**	**24,509,761.56**	**24,509,761.56**	**-5,987,161.56**

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
STATEMENT OF DISTRICT TAX DISTRIBUTION

Juris Code: 697
Date: 09/15/2020
For the periods shown below
Payee: **CITY OF ROSEVILLE TRANS & USE**
CHIEF FINANCIAL OFFICER

Current Distributions	JUL 2020	364,316.35
Current Advance	JUL 2020	1,396,400.00
Prior Credits		0.00
Balance	JUL 2020	1,760,716.35
Total Payment (by EFT)		1,760,716.35

Current Distributions Breakdown by Period:

Distribution Prior to 1st Quarter 2020	34,121.44
Distribution 1st Quarter 2020	4,602.59
Distribution 2nd Quarter 2020	298,299.55
Distribution 3rd Quarter 2020	27,291.17
Distribution 4th Quarter 2020	1.60
Current Distributions (As Above)	364,316.35

If you would like to request older statements or have any questions, please contact CDTFA Local Revenue Branch by email at jservices@cdtfa.ca.gov, phone at (916) 324-3000, or mail:

California Department of Tax and Fee Administration
Local Revenue Branch, MIC: 27
PO Box 942879
Sacramento, CA 94279-0027

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
STATEMENT OF DISTRICT TAX DISTRIBUTION

Juris Code: 697
Date: 10/15/2020
For the periods shown below
Payee: **CITY OF ROSEVILLE TRANS & USE**
CHIEF FINANCIAL OFFICER

Current Distributions	AUG 2020	911,542.46
Current Advance	AUG 2020	1,242,700.00
Prior Credits		0.00
Balance	AUG 2020	2,154,242.46
Total Payment (by EFT)		2,154,242.46

Current Distributions Breakdown by Period:

Distribution Prior to 1st Quarter 2020	12,945.56
Distribution 1st Quarter 2020	17,045.85
Distribution 2nd Quarter 2020	105,000.32
Distribution 3rd Quarter 2020	776,445.43
Distribution 4th Quarter 2020	105.30
Current Distributions (As Above)	911,542.46

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Sacramento, CA 94279-0027

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
STATEMENT OF DISTRICT TAX DISTRIBUTION

Juris Code: 697
Date: 11/16/2020
For the periods shown below

Payee: **CITY OF ROSEVILLE TRANS & USE**
CHIEF FINANCIAL OFFICER

Total Due	3rd QTR 2020	5,560,862.97
Prior Credits		0.00
Prior Distributions	3rd QTR 2020	-1,275,858.81
Prior Advances	3rd QTR 2020	-2,639,100.00
Cost of Admin		-66,220.00
Balance	3rd QTR 2020	1,579,684.16
Total Payment (by EFT)		1,579,684.16

Total Due Breakdown by Period:

Distribution Prior to 1st Quarter 2020	64,738.01
Distribution 1st Quarter 2020	46,302.37
Distribution 2nd Quarter 2020	428,184.35
Distribution 3rd Quarter 2020	5,021,180.20
Distribution 4th Quarter 2020	458.04
Total Due (As Above)	5,560,862.97

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Sacramento, CA 94279-0027

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
STATEMENT OF DISTRICT TAX DISTRIBUTION

Juris Code: 697
Date: 12/15/2020
For the periods shown below
Payee: **CITY OF ROSEVILLE TRANS & USE**
CHIEF FINANCIAL OFFICER

Current Distributions	OCT 2020	309,733.21
Current Advance	OCT 2020	1,483,600.00
Prior Credits		0.00
Balance	OCT 2020	1,793,333.21
Total Payment (by EFT)		1,793,333.21

Current Distributions Breakdown by Period:

Distribution Prior to 2nd Quarter 2020	21,525.96
Distribution 2nd Quarter 2020	32,083.80
Distribution 3rd Quarter 2020	231,978.83
Distribution 4th Quarter 2020	24,144.62
Distribution 1st Quarter 2021	0.00
Current Distributions (As Above)	309,733.21

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Local Revenue Branch, MIC: 27
PO Box 942879
Sacramento, CA 94279-0027

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
STATEMENT OF DISTRICT TAX DISTRIBUTION

Juris Code: 697
Date: 01/14/2021
For the periods shown below
Payee: **CITY OF ROSEVILLE TRANS & USE**
CHIEF FINANCIAL OFFICER

Current Distributions	NOV 2020	725,814.59
Current Advance	NOV 2020	1,339,600.00
Prior Credits		0.00
Balance	NOV 2020	2,065,414.59
Total Payment (by EFT)		2,065,414.59

Current Distributions Breakdown by Period:

Distribution Prior to 2nd Quarter 2020	121,722.10
Distribution 2nd Quarter 2020	19,380.33
Distribution 3rd Quarter 2020	31,678.45
Distribution 4th Quarter 2020	552,547.99
Distribution 1st Quarter 2021	485.72
Current Distributions (As Above)	725,814.59

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Local Revenue Branch, MIC: 27
PO Box 942879
Sacramento, CA 94279-0027

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
STATEMENT OF DISTRICT TAX DISTRIBUTION

Juris Code: 697
Date: 02/19/2021
For the periods shown below
Payee: **CITY OF ROSEVILLE TRANS & USE**
CHIEF FINANCIAL OFFICER

Total Due	4th QTR 2020	6,316,561.04
Prior Credits		0.00
Prior Distributions	4th QTR 2020	-1,035,547.80
Prior Advances	4th QTR 2020	-2,823,200.00
Cost of Admin		-66,220.00
Balance	4th QTR 2020	2,391,593.24
Total Payment (by EFT)		2,391,593.24

Total Due Breakdown by Period:

Distribution Prior to 2nd Quarter 2020	169,445.87
Distribution 2nd Quarter 2020	54,110.64
Distribution 3rd Quarter 2020	279,055.67
Distribution 4th Quarter 2020	5,813,153.05
Distribution 1st Quarter 2021	795.81
Total Due (As Above)	6,316,561.04

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Sacramento, CA 94279-0027

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
STATEMENT OF DISTRICT TAX DISTRIBUTION

Juris Code: 697
Date: 03/15/2021
For the periods shown below
Payee: **CITY OF ROSEVILLE TRANS & USE**
CHIEF FINANCIAL OFFICER

Current Distributions	JAN 2021	392,110.75
Current Advance	JAN 2021	1,214,500.00
Prior Credits		0.00
Balance	JAN 2021	1,606,610.75
Total Payment (by EFT)		1,606,610.75

Current Distributions Breakdown by Period:

Distribution Prior to 3rd Quarter 2020	33,185.25
Distribution 3rd Quarter 2020	8,307.16
Distribution 4th Quarter 2020	289,312.30
Distribution 1st Quarter 2021	61,304.41
Distribution 2nd Quarter 2021	1.63
Current Distributions (As Above)	392,110.75

If you would like to request older statements or have any questions, please contact CDTFA Local Revenue Branch by email at jservices@cdtfa.ca.gov, phone at (916) 324-3000, or mail:

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Local Revenue Branch, MIC: 27
PO Box 942879
Sacramento, CA 94279-0027

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
STATEMENT OF DISTRICT TAX DISTRIBUTION

Juris Code: 697
Date: 04/15/2021
For the periods shown below
Payee: **CITY OF ROSEVILLE TRANS & USE**
CHIEF FINANCIAL OFFICER

Current Distributions	FEB 2021	760,141.25
Current Advance	FEB 2021	1,116,200.00
Prior Credits		0.00
Balance	FEB 2021	1,876,341.25
Total Payment (by EFT)		1,876,341.25

Current Distributions Breakdown by Period:

Distribution Prior to 3rd Quarter 2020	19,092.41
Distribution 3rd Quarter 2020	10,315.59
Distribution 4th Quarter 2020	70,876.81
Distribution 1st Quarter 2021	659,842.33
Distribution 2nd Quarter 2021	14.11
Current Distributions (As Above)	760,141.25

If you would like to request older statements or have any questions, please contact CDTFA Local Revenue Branch by email at jservices@cdtfa.ca.gov, phone at (916) 324-3000, or mail:

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Local Revenue Branch, MIC: 27
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Sacramento, CA 94279-0027

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
STATEMENT OF DISTRICT TAX DISTRIBUTION

Juris Code: 697
Date: 05/19/2021
For the periods shown below
Payee: **CITY OF ROSEVILLE TRANS & USE**
CHIEF FINANCIAL OFFICER

Total Due	1st QTR 2021	5,732,452.64
Prior Credits		0.00
Prior Distributions	1st QTR 2021	-1,152,252.00
Prior Advances	1st QTR 2021	-2,330,700.00
Cost of Admin		5,790.00
Balance	1st QTR 2021	2,255,290.64
Total Payment (by EFT)		2,255,290.64

Total Due Breakdown by Period:

Distribution Prior to 3rd Quarter 2020	138,151.71
Distribution 3rd Quarter 2020	23,527.57
Distribution 4th Quarter 2020	476,780.69
Distribution 1st Quarter 2021	5,092,733.32
Distribution 2nd Quarter 2021	1,259.35
Total Due (As Above)	5,732,452.64

If you would like to request older statements or have any questions, please contact CDTFA Local Revenue Branch by email at jservices@cdtfa.ca.gov, phone at (916) 324-3000, or mail:

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PO Box 942879
Sacramento, CA 94279-0027

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
STATEMENT OF DISTRICT TAX DISTRIBUTION

Juris Code: 697
Date: 06/15/2021
For the periods shown below
Payee: **CITY OF ROSEVILLE TRANS & USE**
CHIEF FINANCIAL OFFICER

Current Distributions	APR 2021	347,084.12
Current Advance	APR 2021	1,552,900.00
Prior Credits		0.00
Balance	APR 2021	1,899,984.12
Total Payment (by EFT)		1,899,984.12

Current Distributions Breakdown by Period:

Distribution Prior to 4th Quarter 2020	8,482.58
Distribution 4th Quarter 2020	32,590.31
Distribution 1st Quarter 2021	227,149.90
Distribution 2nd Quarter 2021	78,859.59
Distribution 3rd Quarter 2021	1.74
Current Distributions (As Above)	347,084.12

If you would like to request older statements or have any questions, please contact CDTFA Local Revenue Branch by email at jservices@cdtfa.ca.gov, phone at (916) 324-3000, or mail:

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Local Revenue Branch, MIC: 27
PO Box 942879
Sacramento, CA 94279-0027

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
STATEMENT OF DISTRICT TAX DISTRIBUTION

Juris Code: 697
Date: 07/15/2021
For the periods shown below
Payee: **CITY OF ROSEVILLE TRANS & USE**
CHIEF FINANCIAL OFFICER

Current Distributions	MAY 2021	998,496.83
Current Advance	MAY 2021	1,541,900.00
Prior Credits		0.00
Balance	MAY 2021	2,540,396.83
Total Payment (by EFT)		2,540,396.83

Current Distributions Breakdown by Period:

Distribution Prior to 4th Quarter 2020	105,826.89
Distribution 4th Quarter 2020	34,926.30
Distribution 1st Quarter 2021	138,964.79
Distribution 2nd Quarter 2021	718,765.88
Distribution 3rd Quarter 2021	12.97
Current Distributions (As Above)	998,496.83

If you would like to request older statements or have any questions, please contact CDTFA Local Revenue Branch by email at jservices@cdtfa.ca.gov, phone at (916) 324-3000, or mail:

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Sacramento, CA 94279-0027

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
STATEMENT OF DISTRICT TAX DISTRIBUTION

Juris Code: 697
Date: 08/18/2021
For the periods shown below
Payee: **CITY OF ROSEVILLE TRANS & USE**
CHIEF FINANCIAL OFFICER

Total Due	2nd QTR 2021	7,076,064.91
Prior Credits		0.00
Prior Distributions	2nd QTR 2021	-1,345,580.95
Prior Advances	2nd QTR 2021	-3,094,800.00
Cost of Admin		-49,530.00
Balance	2nd QTR 2021	2,586,153.96
Total Payment (by EFT)		2,586,153.96

Total Due Breakdown by Period:

Distribution Prior to 4th Quarter 2020	130,072.02
Distribution 4th Quarter 2020	79,765.99
Distribution 1st Quarter 2021	525,835.14
Distribution 2nd Quarter 2021	6,336,668.51
Distribution 3rd Quarter 2021	3,723.25
Total Due (As Above)	7,076,064.91

If you would like to request older statements or have any questions, please contact CDTFA Local Revenue Branch by email at jservices@cdtfa.ca.gov, phone at (916) 324-3000, or mail:

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Sacramento, CA 94279-0027

City of Roseville
General Fund Reserves Policy

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I. INTRODUCTION

The purpose of this policy is to establish targeted levels of General Fund reserves, a basic component of a financially strong city. Adequate reserves help sustain City operations when adverse or unexpected circumstances affect the City, providing resources to minimize service disruption in the event of temporary revenue shortfalls, declared disasters, or unpredicted one-time expenditures. This policy establishes the amounts the City will strive to maintain in the Emergency Reserve, Stabilization Reserve, and Litigation Reserve, and the conditions under which the reserves may be used.

II. BACKGROUND

Financial reserves strengthen the City's financial status and provide valuable resources for managing through economic cycles and addressing unexpected events. Every fund of the City represents a stand-alone financial set of accounts and has its own operating characteristics, financial capabilities, and constraints. The level of reserves needed should be based on the financial and operating characteristics of each fund.

According to the Government Finance Officers Association {GFOA), it is essential that governments maintain adequate levels of fund balance to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures) in order to protect taxpayers and employees from unexpected changes in financial conditions. GFOA recommends, at a minimum, that general-purpose governments, regardless of size, maintain an unrestricted budgetary fund balance in their General Fund of no less than two months of regular general fund operating revenues or regular General Fund operating expenditures (an amount equivalent to 16.67% of the annual budget).

This policy establishes three months of operating costs {25% of annual budgeted General Fund operating costs) as the City's target level of reserves. This targeted level of reserves consists of the City's Emergency Reserve {10% of annual budgeted General Fund operating costs) and the City's Stabilization Reserve {15% of annual budgeted General Fund operating costs). This policy also establishes $250,000 as the minimum level in the City's Litigation Reserve. The policy also outlines the methods the City will utilize to achieve the target reserve levels, defines the conditions under which these funds can be used and describes how the City's expenditure and/or revenue levels will be adjusted to match any new economic realities that are causing the use of fund balance reserves as a financing bridge.

III. POLICY

A. Minimum and Target Reserve Levels

The City will maintain an Emergency Reserve at a minimum of 10% of budgeted General Fund operating expenditures. Because the City relies on property tax and sales tax revenue to support over two-thirds of the City's General Fund budget and the negative effects on property and sales tax revenue can be significant during economic downturns, the City will seek to build up and maintain a General Fund Stabilization Reserve equal to 15% of budgeted General Fund operating expenditures as the target reserve level. The Emergency Reserve and Stabilization Reserve shall be reported as commitments of fund balance in the General Fund for external financial reporting. Appropriations from the Emergency Reserve may only be made by a vote of the City Council to meet a critical, unpredictable financial need such as a declared emergency. Appropriations from the Stabilization Reserve may only be made by a vote of the City Council in the event of temporary revenue shortfalls caused by an economic downturn.

B. Methods to Achieve Funding Levels

Funding of the General Fund Reserves will generally come from the adopted budget, year-end excess revenues over expenditures or anticipated one-time revenues. At a minimum, during the budget process, staff shall review the current and five-year projected reserves to ensure that they are appropriate given the economic and financial risk factors the City faces.

C. Criteria for Expenditure of Reserve Funds

The Reserve Funds shall not normally be applied to recurring annual operating expenditures. Appropriation from the Emergency Reserve and Stabilization Reserve Funds requires approval of at least four City Council members. The Litigation Reserve is appropriated annually in the adopted budget.

1. Emergency Reserve

The Emergency Reserve may be used to contend with significant short-term issues such as declared emergencies. It is the intent of the Council to limit use of the Emergency Reserve to addressing unanticipated, nonrecurring needs.

2. Stabilization Reserve

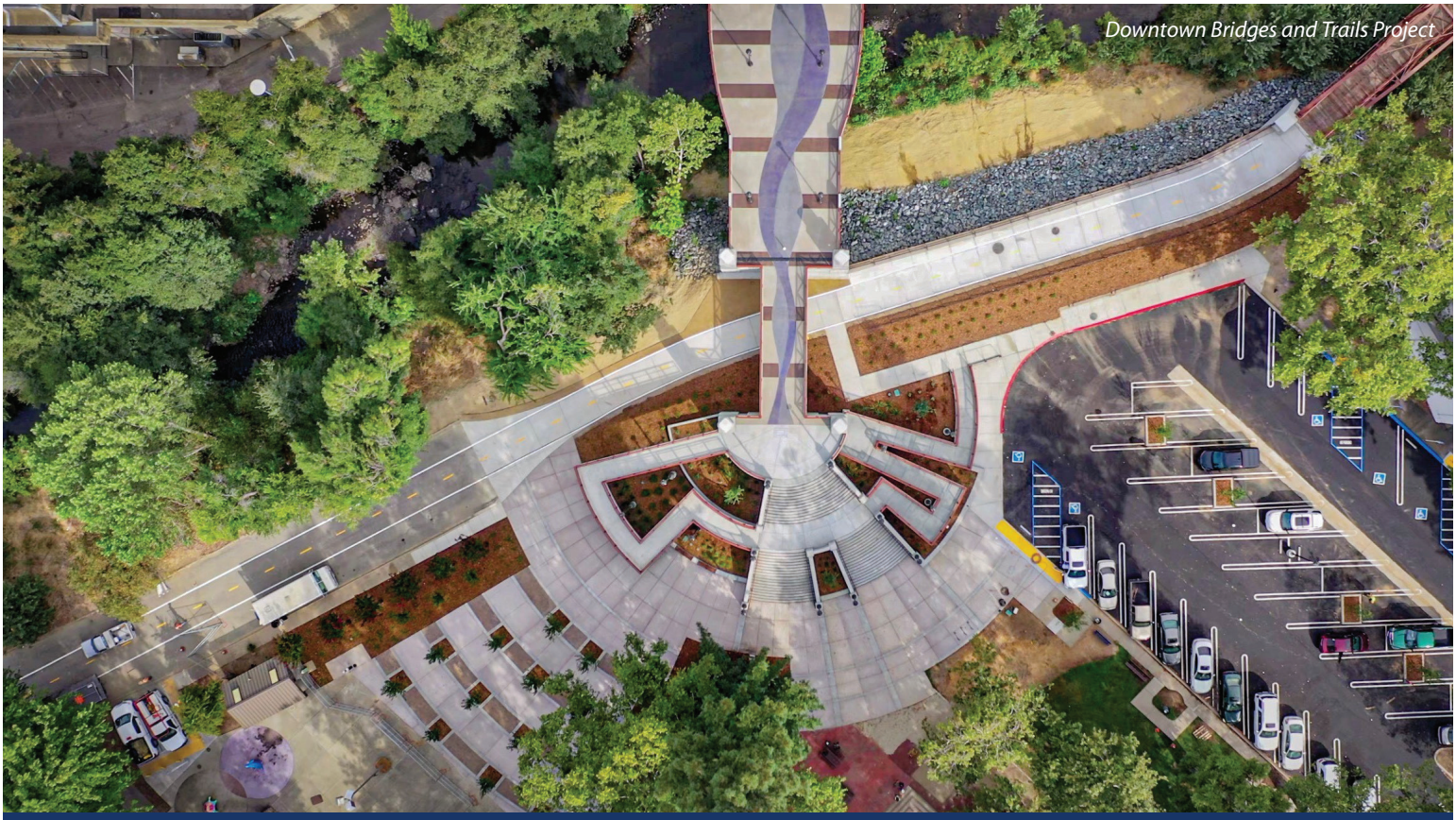
The Stabilization Reserve may be used strategically to allow time for the City to restructure its operation in a deliberate manner as required in an economic downturn while minimizing service disruption. Use of the Stabilization Reserve will only take place in the context of a Council-adopted long-term plan. The Stabilization Reserve is intended to be used to address significant revenue shortfalls that occur during an economic downturn until the City's operating expenditure and revenue levels are adjusted to eliminate structural deficits.

3. Litigation Reserve

The Litigation Reserve may be used for legal matters that are unforeseen and/or unusual in nature and, as a result, typically require reactive measures such as seeking a budget adjustment and a funding source. Some examples are contract disputes, municipal code enforcement, and other public safety enforcement matters. The purpose of this reserve is to address these situations by allowing for proactive handling and funding of such matters.

D. Timeline for Replenishment of the General Fund Reserves

If the General Fund Reserves are drawn down below the minimum levels, a plan will be developed and implemented to replenish the reserves. Replenishing the reserves will be a priority use of one-time resources. Generally, the City should seek to replenish the Emergency Reserve and the Litigation Reserve within one year and the Stabilization Reserve to the minimum reserve level within three years.


Downtown Bridges and Trails Project

Annual Budget
Fiscal Year 2020-21

CITY OF ROSEVILLE
CALIFORNIA

Annual Budget

Fiscal year beginning July 1, 2020

City Council

Mayor:	John B. Allard II
Vice Mayor:	Krista Bernasconi
Councilmembers:	Scott Alvord
	Bruce Houdesheldt
	Pauline Roccucci
City Manager:	Dominick Casey

Submitted by the City Manager
To the Mayor and City Council May 20, 2020

Final adoption by City Council on June 17, 2020

Prepared By Finance Staff

Dennis Kauffman, Assistant City Manager/Chief Financial Officer
Scott Pettingell, Budget Manager
Valerie Navi DePeel, Budget Analyst
Alexandra Marquez, Budget Analyst
Paula Sabo, Budget Analyst
Kristi Corral, Assistant Finance Director
Terry Bradley, Administrative Assistant

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EXECUTIVE OVERVIEW

Fiscal Summary

Preparing a budget for a full-service city always has its share of unknown variables. Doing so in the midst of an economic shutdown during a global pandemic elevates the task to a new level of uncertainty.

It requires reprioritizing and adapting as the economy recovers. As restrictions are lifted in phases, we'll have a clearer picture of our revenue outlook and whether the City will be reimbursed for additional expenses related to the crisis response.

It is impossible to anticipate, at this point, the depth and duration of the economic downturn caused by the pandemic. Yet, Roseville's conservative approach to budgeting has withstood the test of time, allowing for cautious optimism.

On March 27, 2020, a week after a statewide mandatory stay-at-home order took effect, the City laid off 617 temporary employees due to a lack of work and as a precautionary measure. These temporary employees worked in areas that saw a tremendous drop in demand during the shutdown, including libraries, recreation programs, and even the broadcasting of public meetings. When health restrictions are eased, the City anticipates rehiring many of these staff members as demand for these services returns.

The unpredictability of this year's budget mirrors the unpredictable spread of the virus and unknown timing for effective therapies to treat it. As of the time of this writing in May 2020, California cities and counties still await a decision from the state on when the stay-at-home order will be lifted or eased. It depends on meeting health data objectives, having testing available, establishing operational protocols, and other factors that ensure safety and health.

At the federal level, we're observing a reluctance to provide financial relief to cities like Roseville with populations less than 500,000 in any of the federal stimulus aid packages. This critical help is needed because our long-term ability to maintain police, fire, road, and park services at today's service levels has no safety net. We rely almost entirely on the success of our economy via tax revenues to fund 70 percent of these services.

While we've been advocating strongly to include smaller cities in each iteration of the federal aid from the start, we see no relief in sight. Our residents and business are as deserving of federal help to protect their public services as larger cities are.

It is with an understanding of the complexity and uncertainty of the situation we are dealing with at this time, that I present the FY2020-21 Budget for the City of Roseville.

Continuity of Services

In November 2018, Roseville voters approved a half-cent sales tax known as Measure B to preserve service levels for city services such as public safety, road maintenance, parks, libraries, and recreation. In April 2019, the collection of this revenue began. By the end of its first full year, it was projected to bring in an additional $19-20 million in new sales tax revenue.

Not only did the additional revenue stabilize General Fund services and fund high-priority areas identified by the community, it allowed the City to set aside nearly $11 million this first year in a General Fund economic stabilization reserve fund. This fund was established to help us weather a future economic downturn by minimizing drastic cuts to services in the event of a significant drop in revenues.

The timing could not have been better.

While the City anticipated a long-predicted downturn in the economic cycle, one caused by a health crisis—let alone a crisis with the swiftness and severity of the COVID-19 pandemic—took the world by complete surprise. This reserve allows the City a continuity of operations and services while economic levers are pulled and pushed, scientists work on therapeutic remedies and a vaccine, and health officials monitor data to determine safe approaches to daily life.

Before the COVID-19 pandemic, however, the City already recognized that the additional sales tax revenue would not be sufficient by itself to maintain long-term fiscal stability. Though the state legislature and Congress are currently laser-focused on the pandemic response, the reality of cost increases from federal and state mandates, materials, supplies, pensions, and labor will continue to stretch our dollars. Because of this, we continue to look for ways to identify operational efficiencies, reduce expenses including pension costs, and reduce the size of our organization in non-growth areas.

One budget strategy we have put on pause during this health crisis is the active implementation of new revenue opportunities. In fact, the City has indefinitely postponed a property assessment measure in several neighborhoods that was to be voted on in spring 2020 and delayed scheduled fee increases for a variety of services that had been scheduled to take effect on July 1, 2020.

In response to the economic effects of the pandemic, in April 2020, the City implemented a citywide hiring freeze. Exceptions were made for public safety positions and, as approved by an executive committee, for positions that address an immediate critical need.

In addition, we had anticipated a large number of retirements over the next year. How the economic fallout of the crisis affects these decisions remains to be seen. Retirements offer us a unique opportunity to reduce the size of the organization with less disruption, but it also means a tremendous loss of institutional knowledge, requiring more time, training and development to bring new employees onboard. There might also be services that we no longer provide.

In accordance with the Council's financial policies, the FY2020-21 General Fund budget matches budgeted expenses with projected revenues with an estimated use of $2 million from the economic stabilization reserve. The funding for the economic stabilization reserve came primarily from Measure B revenues that continue to allow us to maintain service levels while assessing the economic fallout from the shutdown. Had Measure B not passed, the City would have already made $8.5 million worth of cuts to the current year General Fund budget, including to police, fire, street maintenance, parks, recreation facilities and programs, libraries, and code enforcement.

Our community's support of Measure B has allowed the City to avoid significant reductions in the FY2019-20 and FY2020-21 budgets. With a revised revenue projection of $18 million of Measure B revenue, the City is facing a $2 million deficit instead of a $20 million deficit that would have emerged without Measure B revenue in the budget. The City's financial condition is stronger than most because of community engagement, financial policies, leadership from the City Council, and commitment throughout the organization.

Although the City's General Fund budget is balanced for FY2020-21, many underfunded needs remain. The City was able to maintain service levels during the 2008 recession by deferring millions of dollars' worth of capital improvements and maintenance, borrowing from reserves, and lowering payments to key funds such as workers' compensation and retiree health. As the economy recovered, the Council adopted policies to ensure that future revenues are allocated to move towards fully funding these crucial obligations.

As we emerge from the immediate threat of this health crisis, the City will have to replenish the stabilization reserve we're using now to maintain service levels. This strategy will fortify our ability to weather the next financial challenge.

It will undoubtedly take longer to climb out of this fiscal valley than the dizzying pace it took to descend to this point. The whole time, our budget will continue to face pressure from additional expenses, including pension payments to CalPERS, resulting from the crisis.

This budget, which was largely developed before the economic downturn occurred, builds on the importance expressed by the community to maintain services that enhance our quality of life. We realize that this budget will be amended—likely several times throughout the next fiscal year. We will likely draw down some of our reserve funds and look at service levels cuts to manage the expense side, until we get a clearer picture of our revenue projections.

With an overall City budget of about $555 million, only $159 million comprises the General Fund operating budget. The majority of the remaining $396 million in funding is dedicated to electric, water, wastewater and waste service operations.

In the $159 million General Fund, $53 million is restricted, coming from grants, specific fees, and taxes tied to specific projects and non-discretionary expenses. Council has discretion over $106 million that is unrestricted. Over half of this unrestricted funding—about $64.5 million—goes toward public safety, the Council's top priority. The rest funds parks, recreation, libraries, museums, streets, floodplain management, code enforcement, and general government such as: finance, legal, human resources, public records, website, broadcasting, and custodial maintenance.

It's an ongoing balancing act to ensure that service levels are maintained, and that funding aligns with operational necessities and Council priorities.

City responds to COVID-19 effects

The City is working to mitigate the effects of the shutdown on our residents and businesses. To this end, the City has taken a variety of swift and effective actions. The funding for money loaned or granted in the community comes from sources other than the City's General Fund.

For example, funds for small-business loans, homelessness assistance, and Family Meal Roseville comes from interest earned in the Citizens Benefit Fund. It will be repaid through the repayment of the loans made to small businesses as well as the sale of surplus City property. Funding for electric bill credits comes from public benefit funds that must be invested in community needs.

The actions to date include:

- Approved providing $1 million in zero-interest loans to Roseville small businesses
- In addition to the $6.4 million in federal funds we administer each year to assist low-income families, we added $500,000 to reduce homelessness and provide for rapid rehousing
- Offered a one-time credit to Roseville Electric Utility customers who qualify based on income
- Suspended fare collection on Roseville Transit to allow for social distancing on our buses
- Waived the hotel-occupancy tax that we could collect on contracts to house the homeless at area hotels during the pandemic
- Provided $50,000 to launch a program called Family Meal Roseville in partnership with a nonprofit organization to feed those experiencing food insecurity while helping to keep local restaurants afloat

Council established priorities in a five-year plan

Though we had just closed the first quarter of our new fiscal year, our City Council and department heads spent two days in October 2019 to set the long-term vision for our city and our top priorities for FY2020-21 and beyond.

The Council Goals workshop was the kickoff to our annual budget-planning process, and we spent additional time and focus this year on the effort. For the first time, we were planning on incorporating Measure B revenues in our planning. We were continuing to focus on community priorities identified through our EngageRoseville outreach effort, and we remained aware of the shifting circumstances that affect our operations daily.

At the public workshop, the Council reviewed key accomplishments, important issues we face, best practices for the strategic-planning process, and the capacity and timelines to tackle these priorities.

The Council also set priorities for the next several years and affirmed our mission, vision, and values. The workshop kicked off with a lookback to celebrate what we've done together.

Aligning operations and priorities, establishing clear expectations, and developing consensus on policy direction were some of the goals achieved at the workshop.

While the outlook has changed drastically with the coronavirus crisis that has emerged since that time, it is still important to note key results from this planning effort that will continue to guide budget decisions.

Council Goals

The previous set of City Council priorities was established in 2012 and had been expanded over the years. The list had grown to 11, without any items being removed or refined in that time. The Council focused on honing the list to provide

a more concise policy direction. Even during an economic downturn the Council goals continue to guide budget decisions. This set of goals emerged:

- Remain fiscally responsible in a changing world
- Expand community engagement and advocacy
- Maintain a safe and healthy community
- Enhance economic vitality
- Deliver exceptional City services
- Invest in well-planned infrastructure and growth

Key Accomplishments

In individual interviews with the Council in preparation for the workshop, the Council identified the following significant accomplishments from the past several years and thanked staff for getting this important work done.

- Measure B revenues
- EngageRoseville community outreach
- Public safety services (Police staffing, fire station)
- Labor agreements
- City's financial strength (reserves, recession planning)
- Downtown improvements (garage, housing, events, bridges)
- Improved infrastructure and services in general

In addition, several other accomplishments were highlighted:

- Three new councilmembers on board
- Citywide training program established
- Surplus property plan developed
- Social media policy adopted
- Amoruso Ranch Specific Plan approved
- Enterprise resource planning software selection and implementation
- Electronic plan review
- Community solar projects
- Water reliability planning
- New electric substation
- Advanced metering infrastructure project
- Financial policies updated
- New facility agreement for the SPCA facility construction
- Roller-compacted concrete pilot project
- Treatment plan improvements
- New passport center

Celebrating these significant accomplishments was an important recognition of the excellence the community appreciates from City staff.

Workforce changes and investment

The City's largest General Fund expense is labor. In addition to laying off temporary staff in areas where services were no longer permitted, the City also negotiated with one of its labor groups to delay implementation of contracted benefit increases until we have a clearer picture of our revenue outlook. The City's labor groups have been strong partners in the past seven years, collaborating with the City to slow payroll growth, reduce retirement benefits, and lower salaries. I appreciate their ongoing willingness to discuss the fiscal realities the City is facing.

The City's compensation philosophy remains focused on fiscal responsibility by offering competitive wages to employees that we can afford. The City benchmarks total compensation (salary and benefits) at the median of the labor market in order to manage rising pension costs and still be competitive in hiring qualified employees. It also recognizes that, in unique situations, the City may have to pay above the market median to attract qualified candidates or retain skilled employees. We have seen this most notably in competitive recruitments for staff in the electric industry. The City competes with the private sector for these candidates. With the current environment for electric utilities throughout the state, set against the backdrop of wildfire threats and public-safety power shutdowns, this strategy is imperative.

Fiscal Trends

The proposed FY2020-21 budget is a status quo or baseline expenditure budget. It does not include any General Fund service level reductions, but it also contains only the most critical augmentations. The City will look to the numerous existing strategies in place (hiring freeze, and pausing non-essential projects and initiatives, etc.), as well as utilization of our economic stabilization reserve to cover the estimated deficit.

The COVID-19 pandemic and economic turmoil began in the middle of the City's budget development process. Staff had forecasted tax revenues and City departments had already estimated their department revenues and submitted their requests for augmentations. With the amount of fiscal uncertainty that exists with the economic downturn, staff have updated revenue forecasts and reduced the General Fund major tax revenues by $14 million from our pre-pandemic forecast. However, given the fiscal uncertainty caused by the

stay-at-home orders and business closures, we recognize the actual tax revenues next year may be significantly different from these estimates.

Since the City will not have final sales tax data from the April through June quarter until late August, staff will return to Council in October with a financial update and potentially budget revisions based on the new information. With the reduced revenue estimates and the status quo expenditure budget, the proposed budget reflects a $2 million deficit that will be mitigated by a budgeted transfer from the Economic Stabilization Reserve Fund. However, the plan is to wait until after returning to Council in October with that financial update before transferring any resources from the reserve. With continued expenditure controls in place, and with businesses starting to re-open and generate economic activity as this budget is finalized, the City will wait and maintain the reserve as long as possible.

While there is significant uncertainty about how much the City's revenues will decline, we do know some of the ways in which it will happen. The closure of retail establishments means a decline in sales tax revenues. The stay-at-home order means hotels are nearly empty and transient occupancy tax (TOT) will decrease as a result. It also means less driving and demand for fuel, reducing the amount of gas tax revenue available for maintenance of the City's streets and roadways. Closure of facilities such as golf courses, aquatic centers, and gyms result in a loss of revenue; as does the closure of schools on revenues to the City's Adventure Club programs. Any effects on property values caused by this economic downturn, and any decline in associated property tax revenue, won't be known until next year and would affect the FY2021-22 budget.

For the FY2020-21 budget, the City is projecting $69.7 million in sales tax revenues, including $18.5 million for the Measure B local sales tax, and $52.6 million in property tax revenues. Sales and property tax revenues will account for 76 percent of the City's FY2020-21 General Fund operating revenues.

Utility franchise fees from electric, natural gas, and cable companies comprise five percent of General Fund revenues. The remaining 19 percent of revenues come from development-related fees, permits, recreation programs, business license taxes, hotel/motel tax, grants, etc.

Three-Year Operating Revenue (in millions)			
	Actual FY2018-19	Amended FY2019-20	Proposed FY2020-21
Sales Tax	$56.9	$72.3	$69.7
Property Tax	$48.3	$49.0	$52.6
Subtotal	$105.2	$121.3	$122.3
Other Operating Revenue	$47.1	$38.6	$38.4
Total	$152.3	$159.9	$160.7

After forecasting the City's revenue, the City must account for continued pressures on the expense side which include the increasing costs of salaries, benefits, CalPERS retirement costs, retiree health costs, and state minimum wage increases which affect the City's costs of temporary employees and contracts with suppliers. The FY2019-20 expenditures in the table below include transfers to the Economic Stabilization Reserve from Measure B revenue and year-end expenditure savings from FY2018-19, as well as priority one-time investments from FY2018-19 budget savings.

Three-Year Operating Expense Trend (in millions)			
	Actual FY2018-19	Amended FY2019-20	Proposed FY2020-21
Operating Expenditures	$138.3	$170.3	$159.1

Positions

Although most new position requests were deferred until staff return to the City Council in October with updated economic and budget information, the FY2020-21 budget includes recommendations for a net increase of 3.5 full-time equivalent (FTE) General Fund positions to address critical service-level requirements. The recommended positions include 1.0 Police Officer FTE to staff a School Resource Officer at the new high school, 1.0 Police Dispatcher FTE, 1.0 Park Maintenance Worker FTE to support new citywide park amenities, and a 0.5 Housing Technician FTE.

The budget also includes a net increase of 7.25 FTE positions in non-General Fund funds, including 1.0 Water Conservation Worker FTE, 0.25 FTE Office Assistant II FTE, 1.0 Refuse Supervisor FTE, 1.0 Wastewater Collection Supervisor FTE, 1.0 Wastewater Treatment Plant Operator Grade IV FTE, 1.0 Plant and Equipment Maintenance Worker I/II FTE, 1.0 Child Care Site Coordinator FTE, and 1.0 Fleet Mechanic FTE. In addition, 1.0 IT Analyst II FTE is recommended to be added and 1.0 Business Systems Analyst FTE is recommended to be deleted in the Information Technology Operations Internal Service Fund (ISF).

Citywide, the budget increases staffing levels by 10.75 FTE positions after taking into account all new positions, eliminations, reclassifications, and transfers. As the City grows in both size and complexity, departments will need to add positions to deliver the services we provide. This will be balanced with the elimination of vacant positions in other areas. The new positions in this budget are a result of growth of our City, new technology, and additional workload. The table on the next page summarizes the position changes:

Fund	FTE Positions Added	FTE Positions Eliminated	Net Change
General Fund	+1.00 Police Officer (School Resource Officer for new high school) +1.00 Police Dispatcher +1.00 Park Maintenance Worker +0.50 Housing Technician	No Change	+3.50 FTE
EU Funds	+5.25	No Change	+5.25
Youth Development Fund	+1.00	No Change	+1.00
Information Technology Operations ISF	+1.00	-1.00	No Change
Fleet Services ISF	+1.00	No Change	+1.00
Overall Change	+11.75 FTEs	-1.00 FTEs	+10.75 FTEs

Economic Indicators

Year in review

This past year, work was completed on many new, large, long-term projects. These include a five-story, 275,000-square-foot corporate-office headquarters complex for Adventist Health; 220,000 square feet of new medical office buildings and a two-level parking structure for Kaiser Permanente's Riverside campus; 100,000 square feet for Sutter Roseville Medical Center, including new critical care units and a significant expansion of its emergency department; a new medical-supply distribution facility for McKesson's new Roseville location; grand opening of the first phase of Campus Oaks Apartments, including 42 affordable units; two new hotels adjacent to Top Golf; a new Villa Sport athletic-club facility; and the start of grading at the Sierra Vista Specific Plan property. The community also celebrated the opening of a new sports facility complex @TheGrounds, the Placer County Fairgrounds site in Roseville. The first event at the facility was a regional volleyball tournament in February 2020, and it was booked for youth sports, meetings, and convention needs throughout the year. However, as of this writing, the site is under contract to serve as a testing location for coronavirus.

This past year saw continued expansion of the City's industrial sector with several buildings underway or completed at the "Roseville 80" site. Panattoni Development recently completed construction of an 80,000 square-foot industrial building that will include Restaurant Depot as a tenant. At the same site, construction is underway on an 115,000 square-foot distribution facility for a national delivery-service company. Within the former Hewlett-Packard campus, medical-device manufacturer Penumbra recently completed the renovation of a 150,000 square-foot manufacturing facility. Strada Investments is also nearing completion of the entitlement process for a new 150,000 square-foot office building on the former HP campus.

The City's retail sector has also seen several new projects completed or in the final phases of approvals. Living Spaces will open to the public later this summer near Top Golf, and several new retail buildings were recently completed in the same center. Construction is expected to begin this summer on the Campus Oaks commercial project, which will include approximately 116,000 square feet of commercial, retail and restaurant uses in the first phase, anchored by a Nugget grocery store. Other notable projects on the horizon include a new commercial center in the West Roseville Specific Plan Village Center, which will include 25,000 square feet of retail and restaurant uses.

At the Westfield Galleria at Roseville, redevelopment of the former Sears building will continue into 2020-21 to bring a 14-screen theater with an entertainment facility featuring bowling, darts, pool, and a restaurant, as well as other lifestyle additions.

In Roseville's downtown, construction of Main Street Plaza Apartments, on the corner of Washington and Main, began in 2019, bringing 65 affordable units and 3,000 more square feet of commercial space to the historic district. Junction Crossing will bring 80 affordable units to Pacific Street. Its developer St. Anton Communities, is expected to break ground when it receives additional financing.

Summer 2019 brought the opening of two new pedestrian bridges over Dry Creek, linking downtown and Royer Park. The third downtown bridge, the historic Icehouse Bridge, was rotated to better align with the recently extended bike and pedestrian trail to strengthen off-road connectivity in our city.

Looking Ahead

Development activity continues to remain strong in most sectors despite the disruption resulting from COVID-19. At the close of FY2019-20, single-family residential home production is expected to finish at or slightly above the City's historical annual average of 900 permits. Projections for FY2020-21 indicate a similar trend as new subdivisions in the Sierra Vista, Fiddyment Ranch, and Creekview plan areas come online. Completion of the Blue Oaks and Westbrook Boulevards extension projects will further facilitate sustained growth in these areas. Consistent with past years, the budget conservatively assumes the issuance of 900 single-family residential building permits.

A total of $115 million in commercial investment ($70 million in new commercial building construction valuation and $45 million in commercial tenant improvements) will close out FY2019-20. New commercial construction and tenant improvement valuation should decline slightly in FY2020-21 as large projects come to completion. The City conservatively estimates roughly $100 million in total commercial construction and tenant improvements for FY2020-21.

Space had been at a premium across all sectors of Roseville's commercial property before the shutdown of the economy in March 2020. According to the City's Economic Development Department, the office sector was at 90 percent occupancy. Industrial space is 97 percent filled, and retail space showed a strong 95 percent occupancy. At the time of this writing, it is still not known when the economy will reopen, what health and hygiene requirements will be in place, and how all of this will affect retail, office, and industrial occupancy.

Roseville's top five private-sector employers have been Sutter Health, Kaiser Permanente, Adventist Health, Pride Industries, and Top Golf. Unemployment has risen drastically across the state and nation in the past eight weeks. Last year, the City anticipated a 12.7% increase in job growth projected over the next five years, and the unemployment rate was 3.5 percent. As of this writing, the latest statistics available from the Bureau of Labor Statistics show a 5.3% unemployment rate statewide as of March. Numbers from April 2020, the first full month of the shutdown, are not yet known.

Looking Ahead

Knowing where our challenges lie is a critical first step in being able to address them. There's a resolve in our City Council, staff, and community to anticipate and adapt to the changing circumstances we're facing. It's one that is firmly rooted in a strong track record of successful navigation of uncertain times. Additionally, we will remain focused on addressing homelessness with our partners in South Placer, and working to address the need to increase the availability of affordable housing in Roseville. Under state law, the City has until May 31, 2021 to adopt an updated Housing Element and meet the new increased need for affordable housing.

I am confident by working together with our community, Council, and committed staff, we will capitalize on opportunities and mitigate challenges, positioning Roseville to effectively deal with the changes that come in the years ahead as we emerge and recover from this global health crisis.

Our community is strong, resilient and caring.

We will get through this together because **We Are Roseville**.

Dominick Casey
City Manager

Boards & Commissions

City Council
John Allard, Mayor
Krista Bernasconi, Vice Mayor
Scott Alvord, Councilmember
Bruce Houdesheldt, Councilmember
Pauline Roccucci, Councilmember

Design Committee
Robert Jensen (Alternate)
Jared Poulsen
Daniel Wesp

Economic Development Advisory Committee
Naaz Alikhan
Eric Avery
Stephanie Dement
John Mason
Jeff Richardson
Angela Tsukiji

Hearing Examiners/Appeals Board
Joseph Bales
Pete Constant
Basil Deem
Ivann Greene
Bruce Hagler
Andrew Haydu
Scott Larson
Arthur Pauly, Jr.
Sherry Rutledge
Brian Stenklyft

Library Board
Maria Fisk
Ernest Perez
Laxmi Rao
Andrea Seminer
Patricia Wick

(Youth Commissioner)
Olivia Black

Local Sales Tax Oversight Committee
Patrick Comstock
Richard Duffy
Christopher Kight
Kathryn Kitchell
Meghan Krafka

Parks & Recreation Commission
Matthew Bridge
Mike Esparza
Audrey Huisking
Denis Nishihara
Andraé Randolph
Regina Souchek
Roy Stearns

(Youth Commissioner)
Jace Golka

Personnel Board
Thomas Lamb
Herbert Long, Sr.
Scott Olsen
Truda Pauly
Charles Sandoval

Placer Mosquito & Vector Control District
Ross Huchings

Planning Commission
Erich Brashears
Justin Caporusso
Robert Jensen
Charles Krafta
Tracy Librea
Jonathan Martin
Tracy Mendonsa

Public Utilities Commission
Samuel Cannon
Blandon Granger
James Knox
Debra Sedwick
John Speight
John Vertido
Elaine Webb

Roseville Grants Advisory Commission
Ellaison Carrol
Audra Flynn
Michelle Gibson
Dawn Heywood
Erin Kelly
Ed Kriz
Robert Lyss

(Youth Commissioner)
Alex Sordi

Senior Commission
Penny Beingessner
Michael Garibaldi
Barbara Knapp
Brian Parry
Lola Rain
Jim Williams
Nicole Zamora

Transportation Committee
Peter Ashby
Marilyn Festersen
Dan Groff
Joseph Horton
Jason Probst
Doyle Radford, Jr.
Jeff Short

(Youth Commissioner)
Adam Fritsch

Awards & Achievements

- The California Capital Chapter of the Public Relations Society of America recognized the EngageRoseville initiative with an Influencer Award in 2019 and recognized Megan MacPherson as Influencer of the Year for 2019.
- The Finance Department received recognition for Excellence in Budgeting from the California Society of Municipal Finance Officers for the FY2019-20 budget.
- The Government Finance Officers Association awarded the Distinguished Budget Presentation Award to the Finance Department for the FY2019-20 budget.
- The Parks, Recreation & Libraries Department received its 13th consecutive James Farrell Award for Excellence for doing an outstanding job hosting Amateur Softball Association National Championship Tournaments.
- The Parks, Recreation & Libraries Department was awarded 2019 Awards of Excellence from the California Parks & Recreation Society in the following areas: Excellence in Design for Downtown Roseville Bridges, Marketing & Communication Campaign for Celebrate Downtown marketing campaign and Marketing & Communications Digital Media for an aquatics recruitment video.
- The National Arbor Day Foundation recognized the City of Roseville for its commitment to sustainable urban forest management with the 36th Tree City USA Award and for its high level of tree care with the 23rd Tree Growth Award.
- The Development Services Department, Building Division, has achieved compliance with the International Accreditation Services (IAS) criteria for building departments/code enforcement agencies, making it the only accredited building division in the State of California and one of only 21 accredited building departments in the country.
- The Roseville Fire Department received the Gold Plus Award from the American Heart Association for excellence in ST-Elevation Myocardial Infarction (STEMI) patient care.
- The Information Technology Department received the 2019 Excellence in IT Practices Award, and the President Award from the Municipal Information Systems Association of California (MISAC), covering the areas of budget and strategic planning, purchasing, operations and staffing, customer satisfaction, internet, project management and application development, professional development and training, disaster preparation and recovery, security, GIS, and delivering a base level of services.
- The Center for Digital Government (CDG) recognized Roseville's Information Technology Department as a national winner in the 2019 Digital Cities Survey. The Survey, now in its 19th year, recognizes cities that use technology to tackle social challenges, enhancement of services, the strengthening of cybersecurity, and other issues.
- Roseville received two additional national awards from the CDG. The first recognized Roseville as one of five national winners of the "Overall City Government Experience Award" for the City's website project team. The second national award recognized the EngageRoseville project's use of technology to address a specific social problem.
- Environmental Utilities' Wastewater Staff received the Electronic Maintenance Technician of the Year award from the California Water Environment Association Sacramento Section.
- The Nitrate process improvements installed at the Dry Creek Wastewater Treatment Plant received the Engineering Project of the year awarded by the California Water Environment Association Sacramento Section.
- Roseville Electric Utility received the Northwest Public Power Association's 2019 Excellence in Communications third place award for their 2018 Annual Report.
- Roseville Electric Utility's Journeyman Linemen earned third place in the 4kV Alley-Arm Insulator Change Out event at the American Public Power Associaton Lineman's Rodeo.
- Environmental Utilities, Wastewater Collection Division received an award from the California Water Environment Association for 2019 Large Collection System of the Year.
- Environmental Utilities Maintenance Division, Jade Oliver, was awarded the CWEA Operations and Maintenance Electrical Instrumentation of the year for 2019.
- Roseville Utility Exploration Center (UEC) received nine awards from utility, museum and marketing organizations. These included awards from the American Alliance of Museums and California Association of Museums for excellence in educational programs on sustainability; City-County Communications & Marketing Association (3CMA) and California Association of Public Information Officers (CAPIO) awards for the UEC's Home for the Holidays exhibit and scavenger hunt; and the Water Environment Federation and California Water Environment Association awards for public communication and outreach related to wastewater education.
- Public Works Fleet Services Division received the Automotive Service Excellence's "Blue Seal of Excellence" award for the 15th consecutive year in 2019. Fleet also received recognition

by Government Fleet Magazine as one of the top 50 fleet management groups in North America for 2019.

- Public Works Engineering received the 2019 Project of the Year (American Public Works Association), Best Transportation Engineering Excellence Award (American Council of Engineering Companies), Local Street Project of the Year (California Transportation Foundation), RCC Special Application Gold Award (American Concrete Pavement Association), 2019 Outstanding Local Streets and Roads Project Award (League of California Cities and County Engineers Association of California), Sustainable Project of the Year (American Society of Civil Engineers, Sacramento Section) for the 2018 Roller Compacted Concrete Project.
- Public Works Engineering received the nation's only Community Rating System (CRS) Rank 1 (highest) status, after a rigorous 1-year+ audit. This achievement marks the 14th year of continued ability to achieve what no other community in the nation has. Nationwide there are 22,447 NFIP communities – meeting minimum FEMA requirements. Of those communities, only 1,509 have elected to become CRS communities, implementing higher floodplain management standards. With the context that flooding is the nation's most costly natural disaster, Roseville's leadership (by example) is valuable to communities both nationally and internationally (e.g. we've received overseas requests for guidance).
- Select Public Works Engineering staff achieved their flight certifications from the Department of Transportation/Federal Aviation Administration, allowing them to perform aerial drone photography for city projects.
- Public Works Engineering and Alternative Transportation received the American Society of Civil Engineers 2018 Parks and Recreation Project of the Year (Sacramento Section) and 2018 Bikeways and Trails Project of the Year (Sacramento Section and California) for the Harding to Royer Park Segment 3 Trail Project.
- Public Works Engineering and Alternative Transportation received the following awards for the Downtown Bridges & Trail Project: (1) American Council of Engineering Companies, Sierra Chapter, Best Structural or Geotechnical Engineering Project; (2) American Public Works Association, Sacramento Chapter, Parks and Trails Project of the Year.

Budget Awards

The City of Roseville received the Government Finance Officers Association's (GFOA) Distinguished Budget Award and the California Society of Municipal Finance Officer's (CSMFO) Operating Budget Excellence Award for the FY2019-20 budget. These awards represent a significant achievement and reflect a commitment of the governing body and staff to meeting the highest principles of governmental budgeting. In preparing the FY2020-21 budget, staff has once again followed the GFOA and CSMFO criteria as well as made enhancements. This document will be submitted to the GFOA and CSMFO for consideration for the FY2020-21 budget awards.

California Society of
Municipal Finance Officers

Certificate of Award

Operating Budget Excellence Award
Fiscal Year 2019-2020

Presented to the

City of Roseville

For meeting the criteria established to achieve the CSMFO Excellence Award in Budgeting.

January 31, 2020

CALIFORNIA SOCIETY OF MUNICIPAL FINANCE OFFICERS

Steve Heide
CSMFO President

Yolanda Rodriguez, Chair
Recognition Committee

Dedicated Excellence in Municipal Financial Reporting

Budget Awards

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Roseville

California

For the Fiscal Year Beginning

July 1, 2019

Christopher P. Morrill

Executive Director

City of Roseville

Roseville

Incorporation
April 10, 1909

Government
Roseville is a charter city, operating under the council-manager form of municipal government.

Location
405 miles north of Los Angeles, 102 miles northeast of San Francisco, and 16 miles northeast of Sacramento, the state capital.

County
Roseville is Placer County's largest city.

Area
Roseville is 44.2 square miles.

Elevation
Roseville sits 165 feet above sea level.

Administrative Staff

City Manager
Dominick Casey

City Attorney
Bob Schmitt

Assistant City Manager
Dion Louthan

Assistant City Manager
Ryan DeVore

Assistant City Manager/ Chief Financial Officer
Dennis Kauffman

Chief Information Officer
Hong Sae

City Clerk
Sonia Orozco

Development Services Director
Mike Isom

Economic Development Director
Laura Matteoli

Electric Utility Director
Michelle Bertolino

Environmental Utilities Director
Richard Plecker

Fire Chief
Rick Bartee

Human Resources Director
Stacey Peterson

Parks, Recreation & Libraries Director
Jill Geller

Police Chief
Jim Maccoun

Deputy City Manager
Megan MacPherson

Public Works Director
Jason Shykowski

Demographics

Population

As of January 1, 2020, the State Department of Finance estimated Roseville's population to be 145,163. This represents an increase of 3,864 new residents from the previous year.

Future Population

Roseville's current growth rate is approximately 2.8 percent, which is higher than the current California rate of 2.3 percent or the national rate of 2.5 percent (EMSi Economy Overview 2020). Placer County continues to be recognized by the Department of Finance as one of the State's fastest growing counties. Current estimates indicate the population of Roseville will surpass 160,000 by the end of 2025 (Development Services Department).

Education

The Roseville community has clearly established education as a high priority. Over 95 percent of Roseville residents, over age 25, have a high school diploma, with approximately 39 percent obtaining a bachelor's degree or higher (Esri). Roseville high schools have an average drop-out rate below that of the national average of 6 percent and considerably lower than the state average of 13 percent. All three schools also have SAT averages above the national average of 1,059 and the state average of 1,065 (prepscholar.com)

Household Income

The median household income in Roseville is $84,900 compared to the state median of $74,520 (Esri).

Persons Per Household

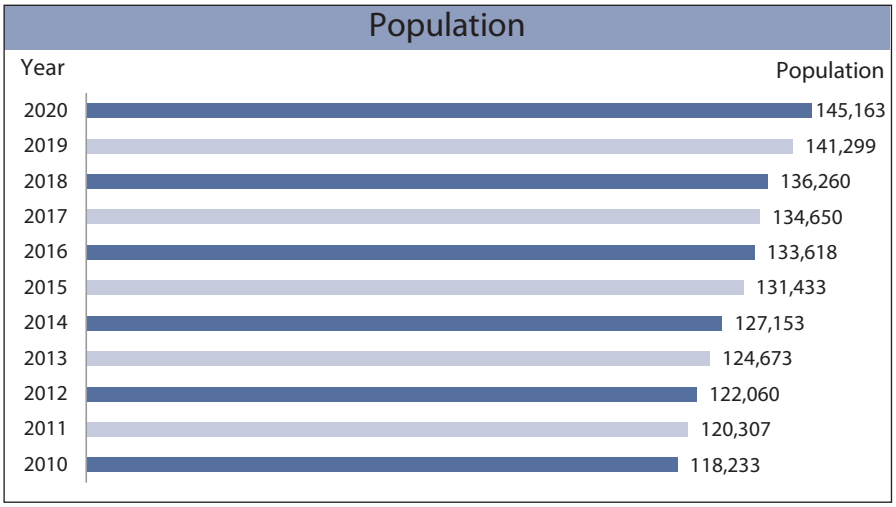
The average Roseville home has 2.69 people, which is slightly more than the county average of 2.68 persons per household (State of California Department of Finance).

Historical Population	
Year	Residents
1910	2,608
1960	13,421
1970	18,221
1980	24,347
1990	44,685
2000	79,921
2005	102,191
2010	118,233
2015	131,433

Source: Development Services Department

Projected Population	
Year	Residents
2025	160,000
2030	179,760
2035	198,000

Source: Development Services Department



Source: California Department of Finance

The average persons per household in Roseville is 2.69.

Source: California Department of Finance

Residential Development

Building Permits (Issued SFDs)

The City's Building Division issued 864 single-family dwelling (SFD) building permits for FY2018-19. The number of building permits issued is less than the previous year's total of 1,009. However, residential permit issuance remains well above the low of 410 permits issued in FY2010-11 (City of Roseville, Building Division).

Occupancy Permits (Finaled SFDs)

In FY2018-19, the Building Division finaled 897 SFD building permits, which was lower than the 1,200 finaled SFD permits in FY2017-18. Residential growth is expected to slow down due to the impacts of the current COVID-19 pandemic, but should remain steady throughout the upcoming fiscal year based on the number of approved/issued SFD permits (City of Roseville, Building Division).

Total Housing Units

There are currently 55,806 completed housing units in Roseville. Single-family units make up 79 percent of the total housing units, while multi-family development makes up 19 percent (City of Roseville, Planning Division).

Single-Family Residential Home Prices and Values

The median home value in Roseville is $493,306. Roseville home values have gone up 7 percent over the past year and are predicted to rise 4.6 percent within the next year. The median list price per square foot is $242, which is lower than the Sacramento--Roseville--Arden-Arcade Metropolitan Statistical Area (MSA) average of $248.

Single-Family Residential Forecast

As of January 2020, there was an inventory of 670 approved single-family lots awaiting construction with an additional 21,968 allocated. The undeveloped lots are primarily located in the Stoneridge, North Roseville, Sierra Vista, West Roseville, and Creekview specific plan areas (City of Roseville, Business Services Division).

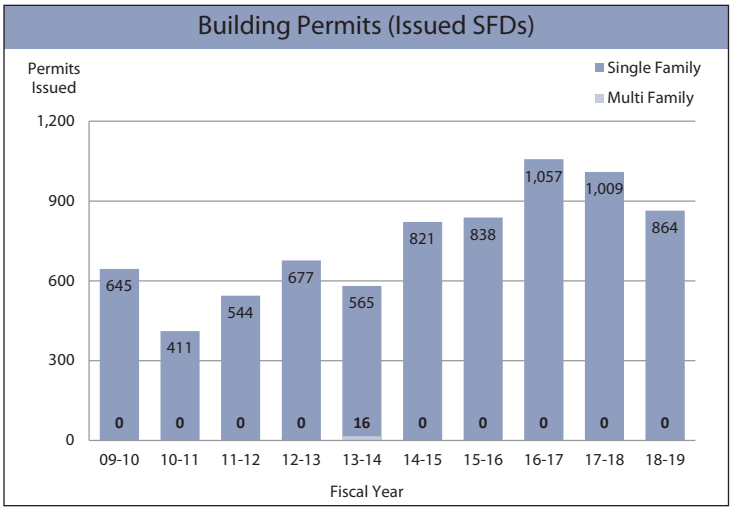
Industrial Development

Developed Industrial Space

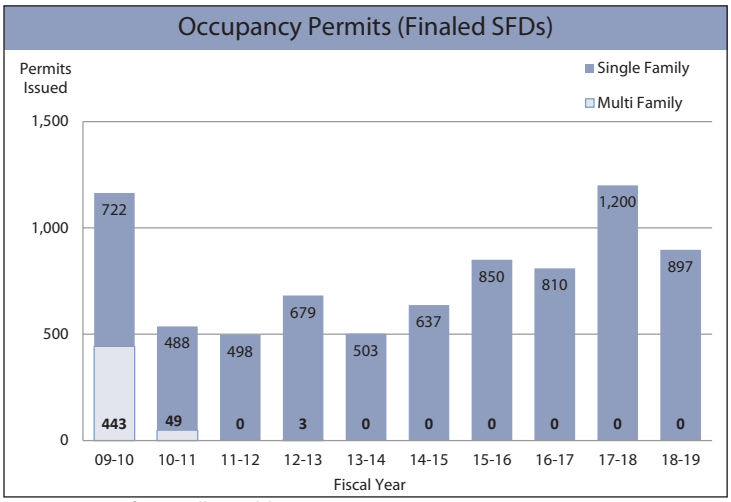
As of January 2020, Roseville had a total of 15,539,635 square feet of developed industrial and warehouse space. The majority of industrial space is located in the North Industrial and Infill areas (City of Roseville, Business Services Division).

Industrial Activity

Development of industrial land has continued to increase over the previous year as vacancy rates remain at historic lows (currently at approximately 4 percent).



Source: City of Roseville, Building Division



Source: City of Roseville, Building Division

Commercial Development/Office Development

Commercial development has increased over the previous year with new commercial development totaling 735,398 square feet. New commercial development has primarily been related to the construction of restaurants, retail space, and other personal service uses. Office space vacancy is approximately 12 percent and the current inventory is 5,500,000 square feet. Due to the total vacancy rate, it is not anticipated that significant office development will occur in the upcoming year.

Cost of Doing Business

Over the past several years, The Kosmont Rose Institute identified Roseville as one of the 20 least expensive California cities in which to do business for 14 of the last 15 years. The study analyzes fees, taxes, and business incentives to determine its rankings.

Active Business Licenses

The City of Roseville had a total of 8,476 active business licenses as of April 5, 2020. This number represents all businesses with an active business license in Roseville. This is an increase of 434 active business licenses over the prior year.

Employment

Jobs and Employed Residents

Per Emsi (a labor market analytics firm), Roseville is estimated to have 91,253 jobs and a resident labor force of approximately 71,556. The labor force has increased approximately 24 percent since 2012 (EMSi Occupational Table 2020). Due to the impacts of the COVID-19 pandemic, the City of Roseville and the Greater Sacramento Region is expected to see a leveling in job growth over the next 12 months.

Unemployment Rate

California's 4.2 percent unemployment rate is slightly higher than the national average of 4.1 percent. Placer County unemployment is 3.2 percent and Roseville is at 3 percent. Health care, professional and business services, and retail have led the year-over expansion in employment growth (www.civicdashboards.com).

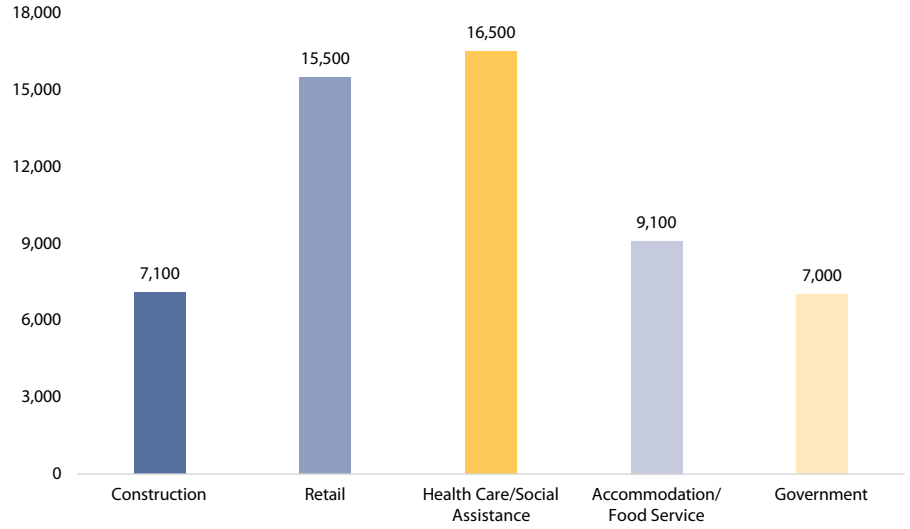
Roseville Businesses

Roseville hosts nearly 12,000 businesses that operate and do business within the City, which further supports our tax base. The largest industry sector is health care and social assistance at approximately 18 percent. Retail businesses are second at approximately 17 percent. Rounding out the remaining top business sectors are food service, government, and construction (Industry Table 2020).

Top Employers

Roseville's top ten businesses, which account for over 14,000 jobs, include two top-tier health care providers, government agencies, a high- tech company, retail, and the railroad industries. These businesses help solidify Roseville's status as a leader in regional employment (Esri).

Key Job Sectors



Source: EMSi Industry Table 2020

Top Ten Largest Employers

- The Permanente Medical Group & Foundation Group
- Hewlett Packard
- Sutter Roseville Medical Group
- Union Pacific Raliroad Company
- Roseville City School District
- Roseville Joint Union High School District
- City of Roseville
- PRIDE Industries
- Adventist Health
- Top Golf

Source: Economic Development Department

Budget Document Overview

Section 7.02 of the Roseville City Charter mandates the legal requirements for the preparation and adoption of the City budget. The Finance Department - Budget Division prepares an annual Budget Manual providing instructions for department staff to develop their budgets for materials, supplies, services, and capital. Departments submit their budgets in a detailed format to ensure consistency with the City Council's strategic plan and policies.

The General Fund budgeting process starts with an analysis of operational expenses completed by the Budget Division. This review includes a three-year historical analysis as well as the development of a forecast for future spending requirements.

Finance then works cooperatively with the department heads and their teams to review and discuss their findings. The forecast is the basis for the development of all General Fund targets for materials and supplies based on prior years' spending history and one time expenditures. A General Fund contingency is budgeted with the purpose to account for:

- Fund new, departmental appropriations not identified during budget preparation,
- Streamline the budget adjustment process by allowing the City Manager to reallocate funds from the contingency to a General Fund department, and
- Define and control General Fund operating expenditures without tapping into the unrestricted fund balance.

Contingency funds are also budgeted in the Water, Wastewater, and Waste Services Operating Funds.

If a department cannot afford to fund all requirements within their target, requests for additional funding are brought to the Executive Team (the City Manager, Assistant City Manager, and the Chief Financial Officer) for discussion during budget review meetings. Any new requests approved are included in the proposed budget.

Additional steps in the budget process include the development of a labor forecast (including a salary vacancy factor in select funds), cost allocation plan, internal service fund rate models, transfer budgets and capital improvement plan.

For the Enterprise Funds, budgets are developed based on their rate cases.

Throughout the year, requests for changes to expenditures, expenses, and revenues are made at the departmental level and are initially reviewed by the Budget Division. The City Manager then reviews all of the requests and ensures that all budget decisions are consistent with the City Council's strategic plan and all applicable federal, state, and local laws and regulations. City Council authority may be required for certain changes to the budget based on the thresholds established in the annual budget ordinance.

Budget preparation takes approximately five months. Departments begin preparing their budget requests/revenue estimates by January. From January through March, the Budget Division and City Manager's office carefully review, evaluate, and prioritize each department's budget submissions for materials, supplies, and services; capital outlay; capital improvement projects; positions; and revenue. During the review, the City Manager remains mindful of public safety and legal requirements, adherence to the Council's strategic plan, financial policies, as well as how to provide the most efficient, effective, and economical service levels possible. When the draft budget document is balanced to the City's financial system, a proposed Budget document is printed. The City Manager then presents a proposed budget to the City Council and the public for review in June. (Section 7.05 of the Charter requires that, "... on or before June 30, [City Council] shall adopt the budget with revisions, if any, by the affirmative votes of at least three (3) council members".) Typically, the budget is adopted at the Council's second meeting in June.

Detailed Budget Process

1. Budget Workshop – City Council generally conducts a budget goals and objectives workshop in the September/August timeframe. The City Council provides budget policy direction to City staff at this time.

2. Mid Year Review – Work begins in the fall of each year on the mid-year review, which includes projected City revenue; salary, wage, and benefits; and other operating expenses during the current fiscal year. Budgetary outcomes are compared to actual mid-year results and critical financial issues facing the City are highlighted. This review assists the City to establish funding guidelines for the upcoming fiscal years.

3. Budget Instructions and Packages – Budget Division staff distributes budget instructions and packages in January for the upcoming fiscal year. Instructions and budget packages include information to assist departments in preparing their budgets including current and historical financial reports of operating expenses, Capital Improvement Projects (CIPs), a budget calendar, and instructions for preparing budget requests. Budget Division staff also hold several training classes at this time to assist staff with data input and budget processes.

4. Budget Requests – Departments submit requests for new personnel requests to the City Manager in December. Preliminary operational budget requests and CIPs are submitted to the Budget Division in February.

5. Revenue Projections – During February and March, significant revenue sources, such as sales tax, and property tax are projected. Historical and year-to-date revenues are analyzed along with major economic trends and new or proposed legislation. Building- and development-related revenues are forecasted by estimating proposed new development and compliance with city policies and City Manager recommendations.

6. Proposed Budget – Recommendations and revisions from departmental review sessions with the City Manager's Office are incorporated in the proposed budget. This budget is submitted to City Council no later than the first meeting in June.

7. Council Review/Public Hearings – During the month of June, City Council reviews the proposed budget and conducts public hearings to address public requests and concerns. Any Council recommendations or changes are incorporated into the final budget document.

8. Council Adoption – City Council adopts the Annual Budget by the second Council meeting in June.

Changing the Budget

Budget Implementation and Budget Transfers

Once the budget is adopted by the City Council, the responsibility of implementing each department's budget lies with each department head, with ultimate responsibility resting with the City Manager. Department heads are expected to operate their departments within the appropriations established in the budget. Budget adjustment requests are considered where unforeseen events have occurred. Budget adjustments that require the use of unrestricted fund balances must be approved by the City Council or those delegated by the City Council to approve amendments (Further details concerning budget transfers and amendments can be found in the City Charter Sec 7.06.). The City Manager is authorized to move City Council approved appropriations within the same fund or use available contingency funds.

Reasons for initiating a budget adjustment may include:

- Recognizing unanticipated revenue, which was not projected in the budget, and appropriating associated expenditures in the year in which the revenue is received
- Appropriating additional funds from reserves
- Transferring dollars from the operating budget to the capital budget or vice versa
- Transferring between funds, departments, or projects
- Use of contingency funds for new appropriations not identified during budget preparation

Understanding the Document Layout

As indicated in the Table of Contents, the City of Roseville's Budget document consists of the following sections:

Introduction

The introduction outlines the key contents of the budget. The main components of this section include the City Manager's Message and city demographics. The fiscal health of the City as a whole is discussed as well as detailed information about growth and the economy. It also contains the Budget Document Overview, Boards and Commissions, Awards and Achievements, and the ordinance adopting the budget.

Budget Summary

The Budget Summary section provides a summary of revenues and expenditures/expenses and various other financial matters including the Gann Appropriations Limit.

Fund Summaries

The Fund Summaries section of the document provides an overview of each fund's estimated revenue, appropriations, reserves and unrestricted fund balance. Local government budgets are made up of funds that help to organize and account for various resources. Enterprise Funds are set up as self- supporting units similar to a business. They account for the operation and maintenance of facilities and services that are entirely paid for by rates charged to customers or, in the case of internal service funds, to the City's departments. It is important to note that the City's revenue estimates make assumptions based on experience and current knowledge of impending circumstances.

Often there is uncertainty as to actual revenues projected up to 15 months in advance. Overall, the revenue estimates assume conservative levels of growth based on analysis, historical trends, and projections developed using consultants. Appropriations, in turn, are based on these projected revenues. The funds presented in this section include the General Fund, Enterprise Funds, Special Revenue Funds, Capital Projects Funds, Permanent Funds, Special District Agency Funds, Trust Funds, and Internal Service/Self-Insurance Funds. Additional information on the different fund types is available in the Glossary. Reflected in this section are actual revenues and expenditures for FY2018-19, the FY2019-20 Amended Budget, and the FY2020-21 Budget. Also included in this section are overviews of each of the fund types, including sources of revenue and significant expenditures.

Department Operating Budgets

An Organizational Budget that summarizes all operating departments within the City is provided at the beginning of this section. The operating departments include City Council, City Manager, City Attorney, Finance, Human Resources, Information Technology, City Clerk, Public Affairs & Communications, Police, Fire, Parks, Recreation & Libraries, Economic Development, Development Services, Public Works, Environmental Utilities, and Electric.

Included in the Department Operating Budgets section of the budget document are organizational charts, service overviews,

accomplishments, City Council strategic plan efforts, key performance and workload measures, budget highlights, and a budget summary for each city department.

Positions

This section of the budget document provides a summary of Department position allocations by Department and classification.

Capital Improvement Program

This section of the budget document provides readers with cost estimates, funding sources, and recommended project schedules for the City of Roseville's Capital Improvement Program for the next five years. Accordingly, the documents provide descriptions, justifications, status, costs, classifications, and any other relevant facts for each capital improvement project (CIP).

CIPs are composed of expenditures related to the acquisition, expansion, or rehabilitation of an element of the City's infrastructure (physical plant such as streets, water, sewer, public buildings, and parks).

Non-Capital Projects

This section of the budget document provides readers with cost estimates, funding sources, and recommended project schedules for the non-capital related projects for the next five years. Accordingly, the documents provide descriptions, justifications, status, costs, classifications, and any other relevant facts for each project.

Appendices

The Appendices Section of the Budget document contains the following information: 1) Debt Management, 2) Glossary of Budget Terms, 3) Glossary of Commonly Used Acronyms, and 4) Index.

Understanding the Details

Financial Summaries

Reflected in this document are actual revenues and expenditures for FY2018-19, the FY2019-20 Amended Budget, and the FY2020-21 Budget.

Revenues: Both operating and non-operating revenues are displayed for each fund. The revenues include items such as fees collected for the cost-recovery of specific services to the public, as well as revenues received from other funds.

Expenditures/Expenses: Operating expenditures/expenses are displayed at the fund level as well as the Department, Division and account levels. For example, within the General Fund summary, the Public Works Department's General Fund budget as a whole is shown. Within the Public Works operating budget, expenditures for the Building Division and other Public Works divisions are shown.

Basis of Accounting and Budgeting: The City's funds are maintained in accordance with Generally Accepted Accounting Principles (GAAP), as established by the Governmental Accounting Standards Board (GASB). In preparing the budget, all funds are budgeted based on the City's budgetary basis of accounting. The City accounts for all governmental funds using the modified accrual basis of accounting, which means revenues are recognized when measurable and available. The City considers all revenues reported in the governmental funds to be available if the revenues are collected within 120 days after year-end, except property taxes and sales taxes, which are considered available if collected within 60 days after year-end. Proprietary and fiduciary funds are reported using the full accrual basis of accounting, which means revenues are recorded when earned, and expenses are recorded at the time liabilities are incurred, regardless of when the cash is disbursed.

In developing and evaluating the City's accounting system, consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurances regarding (1) the safeguarding of assets against loss from unauthorized use or disposition and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived and, (2) the evaluation of costs and benefits requires estimates and judgments by management. All internal control evaluations occur within the above framework. Finance Department staff remain committed to improving the City's accounting system, maintaining the City's internal accounting controls to safeguard assets adequately, and providing reasonable assurances of proper recording of financial transactions.

Budgetary control is directed by the City Council by ordinance when the budget is adopted each year. Expenditures/expenses may not legally exceed appropriations at the department level by fund or at the total project level by fund for multi-year projects. The City utilizes the encumbrance system as a management control technique to assist in controlling expenditures. Periodic reports of revenue, expenditure/expense, and investment activity are available to the City Council and City departments to monitor spending in relation to the budget. The Finance Department conducts quarterly budget monitoring meetings with the City's General Fund

departments to ensure that they are on track and there are no unknown expenditures/expenses coming during the remainder of the fiscal year.

Indirect Cost Allocation Plan: The City of Roseville uses the indirect cost allocation process to allocate departmental costs from the General Fund to all funds that receive benefit from the services that the General Fund departments provide. The City uses a consulting firm that specializes in indirect cost studies to prepare the indirect cost allocation plan. The plan is based on the most current budget information available at the time the study is completed - typically six months before the adoption of a new budget. The consulting firm makes several onsite visits to interview staff from the General Fund departments that provide services to other departments as well as those departments that receive services from the General Fund departments. Cost allocation drivers are confirmed during the interview process, and budget data is provided to the consultant. The budget data used in the study excludes reimbursed expenses. Examples of reimbursed expenditures are CIPs and secondary labor that is directly charged from one department to another. The consultant prepares a comprehensive study that is provided to all departments for review and comment. Departments receiving allocated costs have an opportunity to comment on the plan and to correct any errors.

Indirect cost charges appear as expenses in the operating section of the fund summaries that are paying for the services and as reduced expenses in the operating expenses section of the General Fund. The purpose is to ensure that the General Fund is reimbursed for the full cost of services that it is providing throughout the City. Internal service funds at the City of Roseville directly charge costs of service to funds and departments receiving the service; therefore, the only fund that uses the indirect method of allocating costs is the General Fund.

Reserves

By Council policy, the City of Roseville has consistently planned its budgets while considering the long-term needs of the City. This is accomplished through the establishment of several funds that serve to direct City revenues to long-term financial needs. This ensures that funding is available for needs as they arise. These funds include:

General Fund Emergency Reserve Fund: The City maintains an operating reserve of 10 percent of total estimated General Fund operating expenses. This reserve is held in a separate fund called the General Fund Emergency Reserve Fund. Additionally, the City attempts to maintain a similar operating reserve in all of the City-owned utility operations funds. These reserves guard against impacts from sudden changes in revenues.

General Fund Stabilization Reserve Fund: The General Fund Stabilization Reserve Fund may be used strategically to allow time for the City to restructure its operation deliberately as required in an economic downturn while minimizing service disruption. Use of the Stabilization Reserve will only take place in the context of a Council-adopted long- term plan. The Stabilization Reserve is intended to be used to address significant revenue shortfalls that occur during an economic downturn until the City's operating expenditure and revenue levels are adjusted to eliminate structural deficits.

Rate Stabilization Funds: Roseville Electric maintains a rate stabilization fund reserve target of between 40 percent to 90 percent of operating expenses. This allows the City time to react to major changes in the cost of electricity without having to impose an emergency rate increase. Rate stabilization funds are also used in the Environmental Utilities to help ease the impacts of rate increases over a period of years.

Rehabilitation Funds: The City has set aside funds in several rehabilitation funds to maintain the City's investments in its buildings, information technology, equipment, and park facilities. The Council's goal is to increase the balance of these funds to keep pace with the improvements, replacements, and maintenance needed. The rehabilitation funds are General CIP Rehabilitation Fund, Facility Rehabilitation Fund, IT Replacement Fund, and the General Equipment Replacement Fund.

Automotive Replacement Fund: The City saves for the cost of replacement vehicles over the useful life of the vehicle. This ensures that funds are available to keep the City's vehicle fleet operating properly and safely. Roseville Electric sets aside vehicle replacement costs in the Electric Fund.

Strategic Improvement Fund: This fund provides Council with resources that can be used for periodic strategic investments on behalf of the City. This fund has been used to acquire land and fund improvements, primarily in redevelopment areas.

Litigation Reserve Fund: The Litigation Reserve Fund contains funds set aside for legal matters that are unforeseen and/or unusual and, as a result, require reactive measures such as seeking a budget adjustment and a funding source. Some examples are contract disputes, municipal code enforcement, and other public safety enforcement matters. This fund allows for proactive handling and funding of such matters.

Employee Salary & Benefits Summary

The City has a Management/Confidential employee group, as well as five bargaining units: International Brotherhood of Electrical Workers (IBEW), Stationary Engineers, Local 39 (Local 39), Roseville Firefighters, Local 1592 (RFF), Roseville Police Association (RPA), and Roseville Police Officers Association (RPOA). Each unit negotiates a contract which is reflected in a Memorandum of Understanding (MOU) that governs the total compensation for that particular group (e.g. longevity pay, education pay, and certification pay).

The City has established a general pay philosophy of benchmarking total compensation (i.e., compensation and benefits) at the median of the labor market in order to manage rising pension costs and still be competitive in hiring qualified employees to provide City services and a high quality of life in Roseville. In unique situations, the City may have to pay above the market median to attract qualified candidates or retain skilled employees. The total compensation comparison includes base salaries (not including overtime or payouts upon retirement), pay incentives (e.g., special certification, longevity), health and welfare benefits (i.e., medical, dental, vision, life insurance, disability insurance) and retirement benefits. The City compares its total compensation with jurisdictions that are similar in size, services (Roseville is a full service City) and geographical location to remain competitive. A Benefit Summary document for each group can be found on the City's website under the Human Resources Department page. **The key compensation components of a *typical* City employee are listed below:**

Title	Description
Salary	City salary schedules are set on a variety of factors including job duties, relation to other like jobs within the organization, reporting structure, etc. Compensation surveys are conducted to compare like jobs with comparable local government agencies and in some cases private sector industries in Northern California. Survey results ensure Roseville salaries and benefit packages are competitive to other similar jurisdictions, helping us to attract and retain the high level talent we are known to employ.
Retirement	The City and employees contribute to a plan provided by the California Public Employee Retirement System (CalPERS) based on the employee's age, years of service, highest single year or highest three year average, and benefit factor. **Classic members** (hired before 1/1/13): Public Safety 3% @ age 50 Miscellaneous 2.7% @ age 55 **New members** (hired after 1/1/13): Public Safety 2.7% @ age 57 Miscellaneous 2% @ age 62 *Note: City of Roseville employees do not participate in Social Security.*
Health, Dental & Vision Insurance	Depending on employee elections, the City may contribute up to a maximum dollar amount of $1,545 per month towards employee and dependent insurance coverage: **Medical** provided by California Public Employees Retirement System (CalPERS) **Dental** provided by Delta Dental **Vision** provided by Vision Service Plan (VSP)
Other Group Insurance	Long Term Disability (LTD) coverage is offered to employees. City-paid LTD is provided to employees with more than five years of service and who are in one of the following employee groups: Management/Confidential, IBEW, or Local 39. A group term life insurance plan is provided to all regular employees. Optional self-pay short-term disability and supplemental life insurance plans are also available to employees.
Other Post-Employment Benefits (OPEB)	The City offers health care coverage to all employees who retire from the City of Roseville through California Public Employee Retirement System (CalPERS). An employee's date of hire will determine the level of city contributions, if any, toward this benefit.
Sick Leave	12 days or 96 hours per year to all units (except RFF which is 6 shifts or 144 hours) for all regular employees (pro-rated for those on modified schedules). Effective July 1, 2015, the City provides up to 24 hours of paid sick leave to all employees who qualify as defined by AB 1522.
Vacation Leave	The City provides twelve days of vacation to those with less than five years of service. As tenure increases, the allocation also increases to a maximum of twenty days to employees who have worked twenty years or more. The accruals are pro-rated based on work schedule and vary for those working a 24-hour shift schedule.

ORDINANCE NO. 6237

ORDINANCE OF THE COUNCIL OF THE CITY OF ROSEVILLE
ADOPTING THE ANNUAL BUDGET FOR THE FISCAL YEAR 2020-2021,
ADOPTING BUDGET CONTROL POLICIES, ADOPTING AN APPROPRIATIONS LIMIT,
ADOPTING THE BUDGET FOR THE SUCCESSOR AGENCY OF THE ROSEVILLE
REDEVELOPMENT AGENCY, AND ESTABLISHING THE
SEALED BID REQUIREMENT, TO BE EFFECTIVE IMMEDIATELY
AS AN URGENCY MEASURE

THE CITY OF ROSEVILLE ORDAINS:

SECTION 1. The proposed budget for the City of Roseville entitled "Proposed Budget Fiscal Year 2020-2021, City of Roseville, California," a copy of which is on file in the office of the City Clerk, is hereby adopted as the "Annual Budget Fiscal Year 2020-2021, City of Roseville, California."

SECTION 2. The proposed expenses, expenditures, transfers out, revenues, and transfers in shown in the fund, department operating budget and project summaries of the budget document, which are incorporated herein, are hereby appropriated to the departments and activities in the amounts and purposes therein stated. Encumbrances, expenses and expenditures of the various appropriations described in the budget document shall be made by those departments and employees designated therein as the requisitioning authorities.

SECTION 3. The following budget control policies shall become effective upon the adoption of this ordinance:

1. The operating Budget of the City of Roseville and the Successor Agency of the Roseville Redevelopment Agency shall be approved within the major expenditure/expense summary categories of:
   a. Salaries and Wages
   b. Benefits
   c. Materials, Supplies, and Services
   d. Internal Reimbursements
   e. Capital Outlay
   f. Debt Service
   f. Transfers Out

2. Capital Improvement Plan. The Capital Budget of the City of Roseville and the Successor Agency of the Roseville Redevelopment Agency shall be approved by Capital Improvement Project.

3. Non-Capital Multiyear Projects. The non-capital multiyear project budget for the City of Roseville and the Successor Agency of the Roseville Redevelopment Agency shall be approved by Non-Capital Multiyear Project.

4. The City Manager or designee shall apply prudent monitoring procedures to assure that actual expenditures/expenses of the City and the Successor Agency of the Roseville Redevelopment Agency do not exceed the appropriations at the department level by fund.

5. The City Council delegates authority to the City Manager or designee to approve the movement of City Council approved appropriations within the same fund, excluding Capital Improvement and Non-Capital Multiyear Projects.

6. Appropriation increases, revenue increases, and transfers to or from funds shall require approval by the City Council.

7. The City Manager and Assistant City Manager/Chief Financial Officer are directed to maintain the General Fund Emergency Reserve at approximately ten percent (10%) of General Fund operating expenditures and transfers out, pursuant to the City's General Fund Reserves Policy. The City Manager and Chief Financial Officer are also directed to maintain reserves of ten percent (10%) of total operating expense and transfers out for applicable utility funds as a reserve for economic uncertainties.

8. The City Manager or designee is authorized to increase the Fiscal Year 2020-21 budget appropriations in the amount of the remaining unspent appropriations from the prior fiscal year for active capital and non-capital multi-year projects.

9. Annually, completed or inactive projects will be closed, except for projects that have existing litigation, payment disputes or other extenuating circumstances. An inactive project is defined as one where transaction activity is less than $1,000 over the prior three years. Closures are the responsibility of the designated project manager. The managing department and the City Manager or designee have the authority to process the necessary documentation to close inactive projects. Unobligated appropriations for all inactive projects will expire on June 30, 2020, following the third full year of the last appropriation to the project.

10. All encumbrances for valid purchase orders and contracts in effect as of June 30, 2020, will remain in effect in the following fiscal year. The City Manager or designee is authorized to increase the Fiscal Year 2020-21 budget appropriations in the amount of the outstanding encumbrances for valid purchase orders and contracts as of June 30, 2020.

11. The City Manager or designee is authorized to eliminate funds as required for proper accounting and fiscal management when the purpose of a fund has expired and its fund balance has been expended.

12. The City Manager is authorized to revise any appropriation made in the Adopted Budget where the revision does not increase appropriations and is consistent with City Council intent.

13. The City Manager is authorized to increase appropriations in any department or project from the General Fund Administrative Contingency.

14. The City Manager is authorized to increase appropriations in the Environmental Utilities funds from the respective fund's contingency budget.

15. The City Manager is authorized to refine/add content, as may be needed to meet Government Finance Officers Association (GFOA) and California Society of Municipal Finance Officers (CSMFO) budgeting award requirements, in the Proposed Budget to create the FY2020-21 Approved Budget.

SECTION 4. Pursuant to Article XIII B of the California Constitution, the appropriations limit for the City of Roseville is hereby established in the FY2020-21 Approved Budget. The State Department of Finance provides the City the annual adjustment factors used in the appropriation limit calculation. The factors are the changes in the California Per Capita Personal Income and population levels for the City or the County.

SECTION 5. Sealed bids are required, pursuant to Section 7.21 of the Charter of the City of Roseville, for all purchases and public works involving the expenditure of twenty three thousand, four hundred fifteen dollars ($23,415) or more. This amount has been inflated by the consumer price index per provision of Section 7.21.

SECTION 6. It is hereby ordered that a copy of this ordinance and the budget document be certified by the City Clerk and filed in the office of the City Clerk. The City Clerk is directed to post a copy of this ordinance in three (3) conspicuous locations in the City and enter the posting thereof in the Ordinance Book.

SECTION 7. This ordinance is required for the orderly operation and maintenance of municipal activities and the appropriations for usual and current expenses of the City and the Successor Agency of the Roseville Redevelopment Agency during the 2020-2021 fiscal year. Therefore, this ordinance shall take effect immediately upon passage hereof as an urgency ordinance, pursuant to Section 5.03 of the Charter of the City of Roseville.

PASSED AND ADOPTED by the Council of the City of Roseville this 17th day of June, 2020, by the following vote on roll call:

AYES COUNCILMEMBERS: Bernasconi, Alvord, Roccucci, Houdesheldt, Allard

NOES COUNCILMEMBERS: None

ABSENT COUNCILMEMBERS: None

MAYOR

ATTEST:

City Clerk

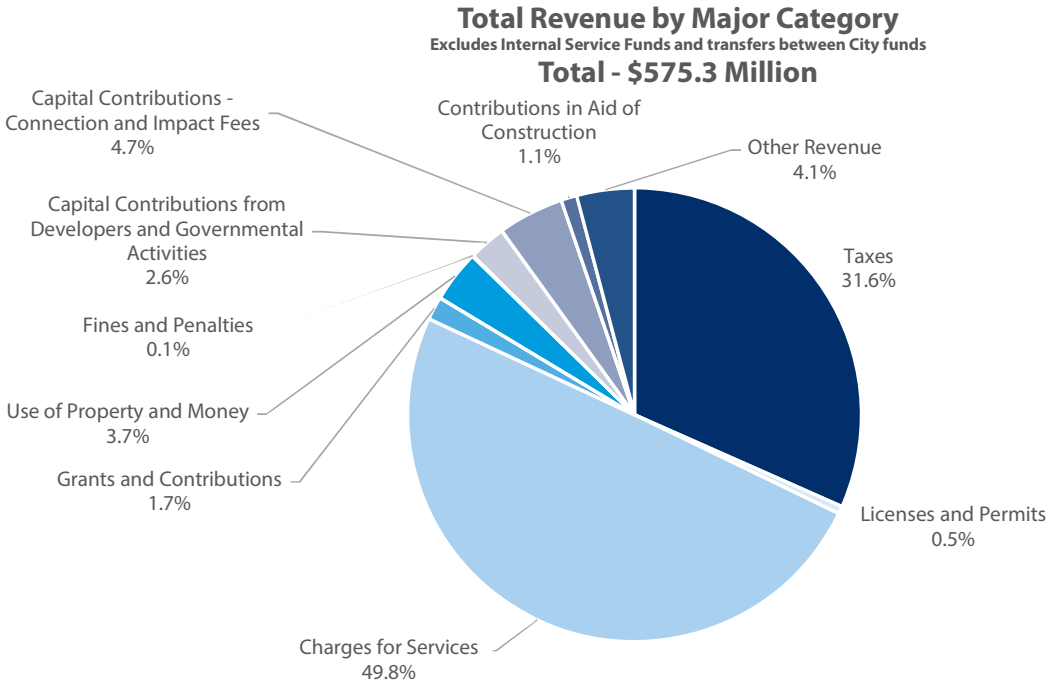
FY2020-21 Budget Summary

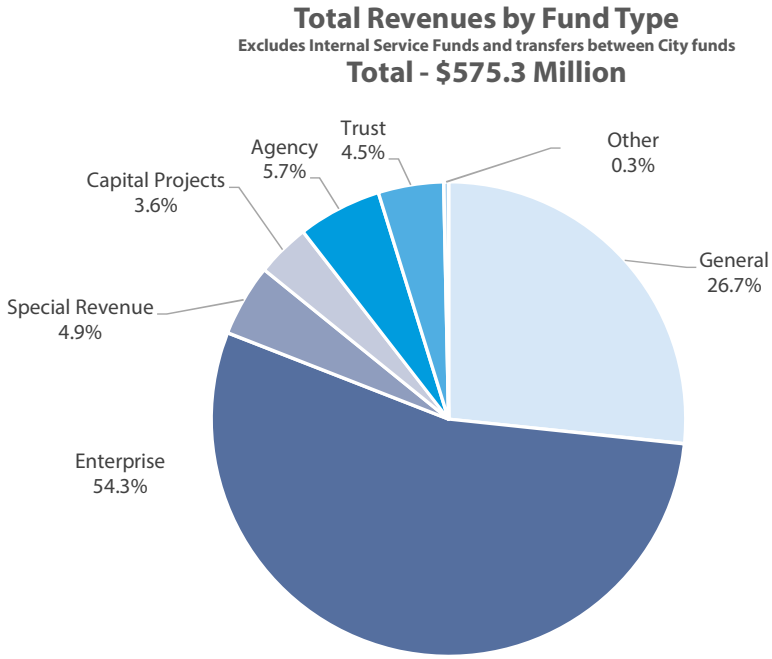
	FY2020-21 Budget (Gross)	FY2020-21 Budget (Net)
Estimated Available Resources (July 1, 2020)	**$ 737,069,812**	**$ 737,069,812**
ESTIMATED OPERATING REVENUES AND TRANSFERS IN		
Taxes	181,882,358	181,882,358
Licenses and Permits	3,079,193	3,079,193
Charges for Services	330,552,711	286,230,347
Grants and Contributions	8,945,619	8,945,619
Use of Property and Money	15,818,984	15,818,984
Fines and Penalties	403,221	403,221
Capital Contributions from Developers and Governmental Activities	15,205,331	15,205,331
Capital Contributions - Connection and Impact Fees	27,118,500	27,118,500
Contributions in Aid of Construction	4,000,000	4,000,000
Other Revenue	23,610,585	23,610,585
Transfers In	36,937,787	-
TOTAL	**647,554,289**	**566,294,138**
ESTIMATED NON-OPERATING REVENUES AND TRANSFERS IN		
Projects	8,685,416	8,685,416
Transfers In - Loans	3,387,298	-
TOTAL	**12,072,714**	**8,685,416**
Other Sources [2]	250,000	250,000
Total Estimated Revenues	**659,877,003**	**575,229,554**
TOTAL ESTIMATED AVAILABLE RESOURCES FOR APPROPRIATION		**$ 1,312,299,366**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT		
Salaries and Wages	139,670,471	139,670,471
Benefits	91,996,492	91,996,492
Materials, Supplies and Services	235,998,163	191,675,799
Internal Reimbursements	(13,019,914)	(13,019,914)
Capital Outlay	15,255,062	15,255,062
Debt Service	30,823,200	30,823,200
Transfers Out	39,433,842	2,496,055
TOTAL	**540,157,316**	**458,897,165**
ESTIMATED NON-OPERATING EXPENDITURES AND TRANSFERS OUT		
Debt	20,898,136	20,898,136
Projects	62,124,146	62,124,146
Transfers Out - Loans	3,387,298	-
TOTAL	**86,409,580**	**83,022,282**
Other Uses [2]	12,645,000	12,645,000
Total Estimated Appropriations	**639,211,896**	**554,564,447**
ESTIMATED AVAILABLE RESOURCES - (JUNE 30, 2021)	**$ 757,734,919**	**$ 757,734,919**

Note: Transfers between City funds and internal service fund budgets are excluded from the net calculation to prevent double-counting these revenue and expenditure budgets.

[2] End notes are available on the last page of the Fund Summaries section.

FY2020-21 Budget Summary

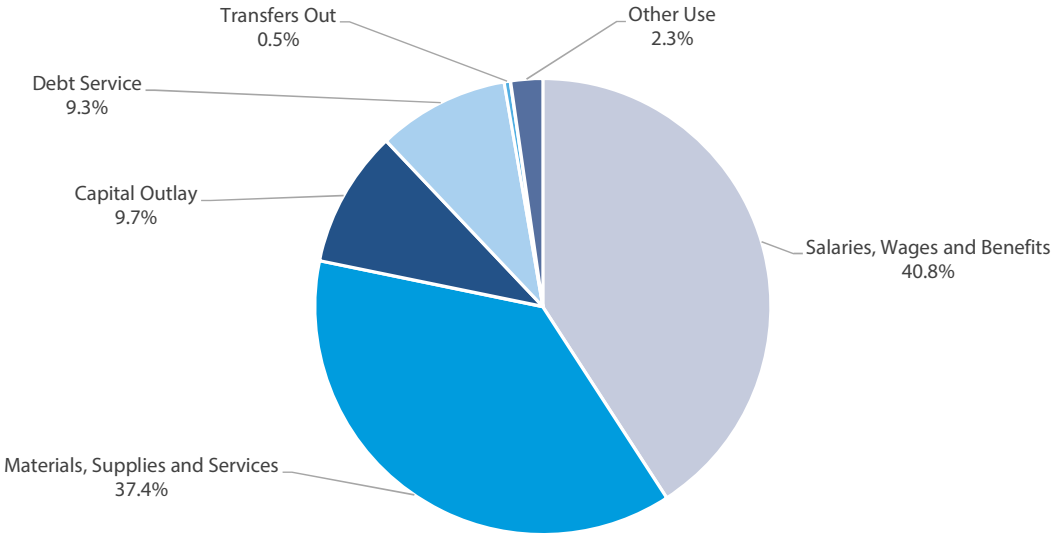




Total Expenditures/Expenses by Major Category

Excludes Internal Service Funds and transfers between City funds

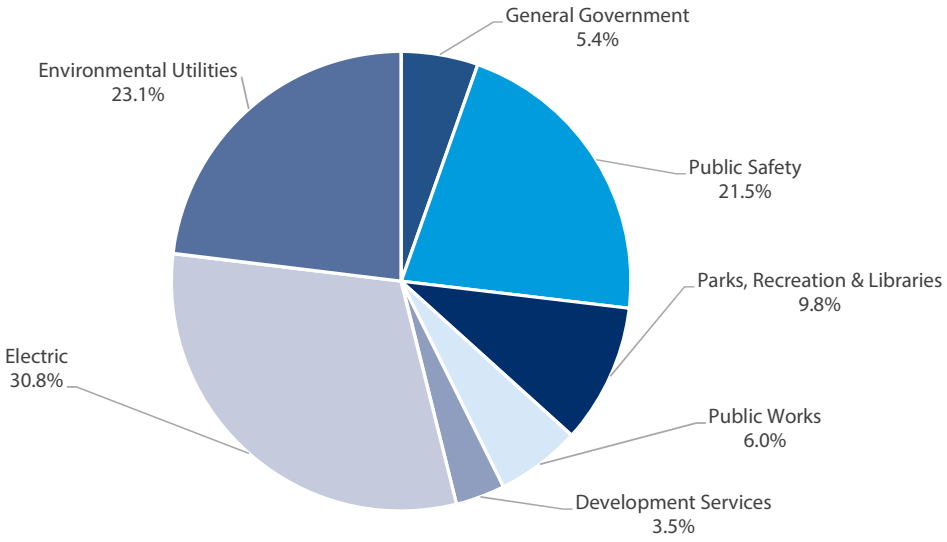
Total - $554.6 Million



Total Operating Expenditures/Expenses by Major Service Type

Excludes Internal Service Funds, projects, debt and transfers

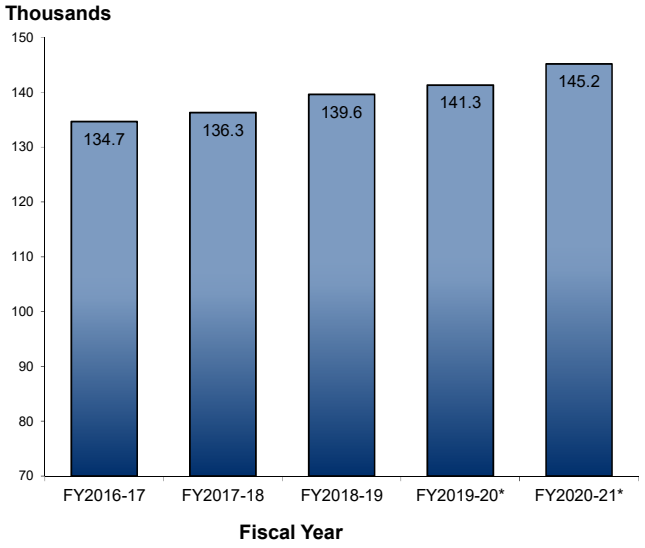
Total - $379 Million



Significant Trends

FY2016-17 THROUGH FY2020-21

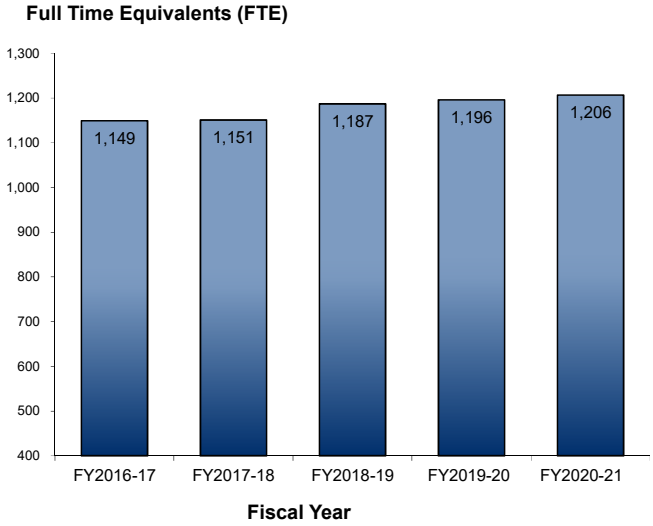
City Population



Source: State Department of Finance and City of Roseville

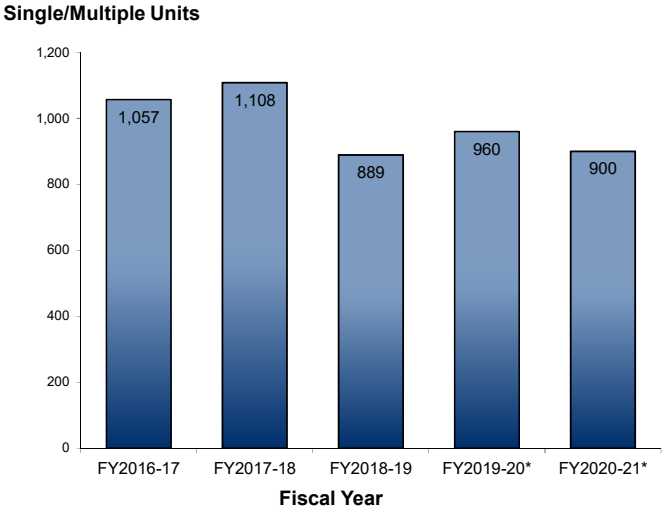
* Estimated

City Positions



Source: Finance Department - Authorized FTE

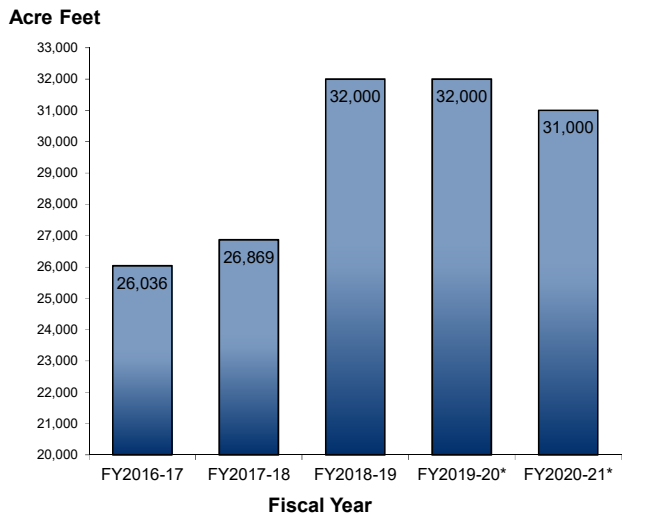
New Dwellings



Source: Development Services Department

* Estimated

Water Production



Source: Environmental Utilities

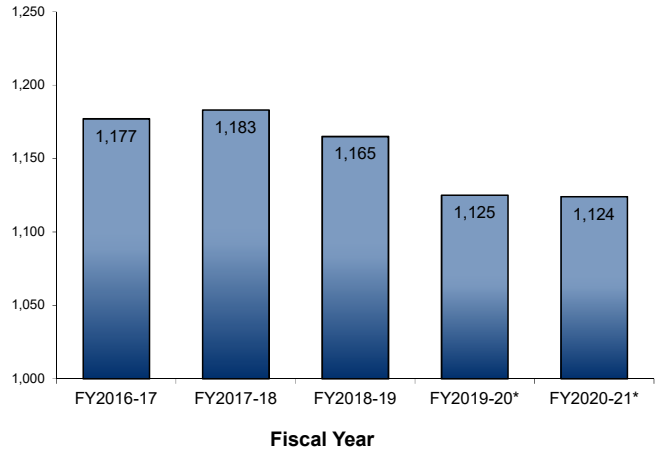
* Estimated

Significant Trends

FY2016-17 THROUGH FY2020-21

Electric Power Sales

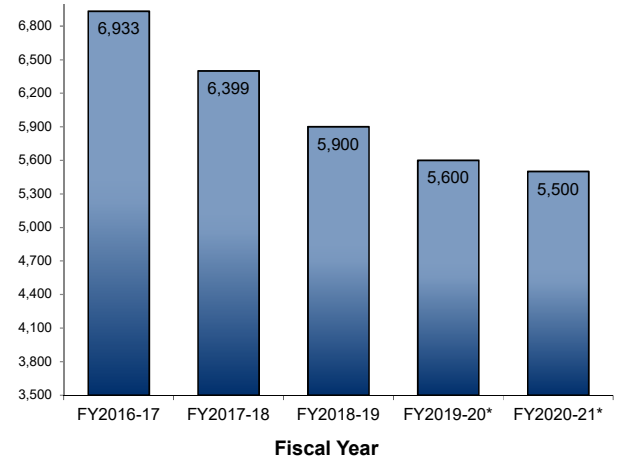
Gigawatt Hours



Source: Roseville Electric Utility *Estimated

Building Permits Issued

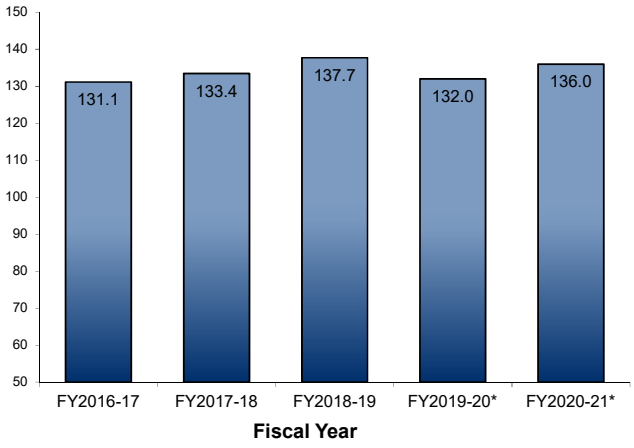
New Construction/ Remodels & Additions



Source: Development Services Department *Estimated

Solid Waste Collected

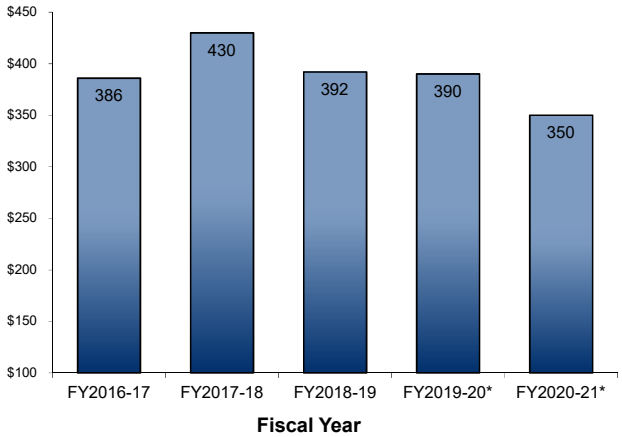
Thousands of Tons



Source: Environmental Utilities *Estimated

Building Construction Value

Millions



Source: Development Services Department *Estimated

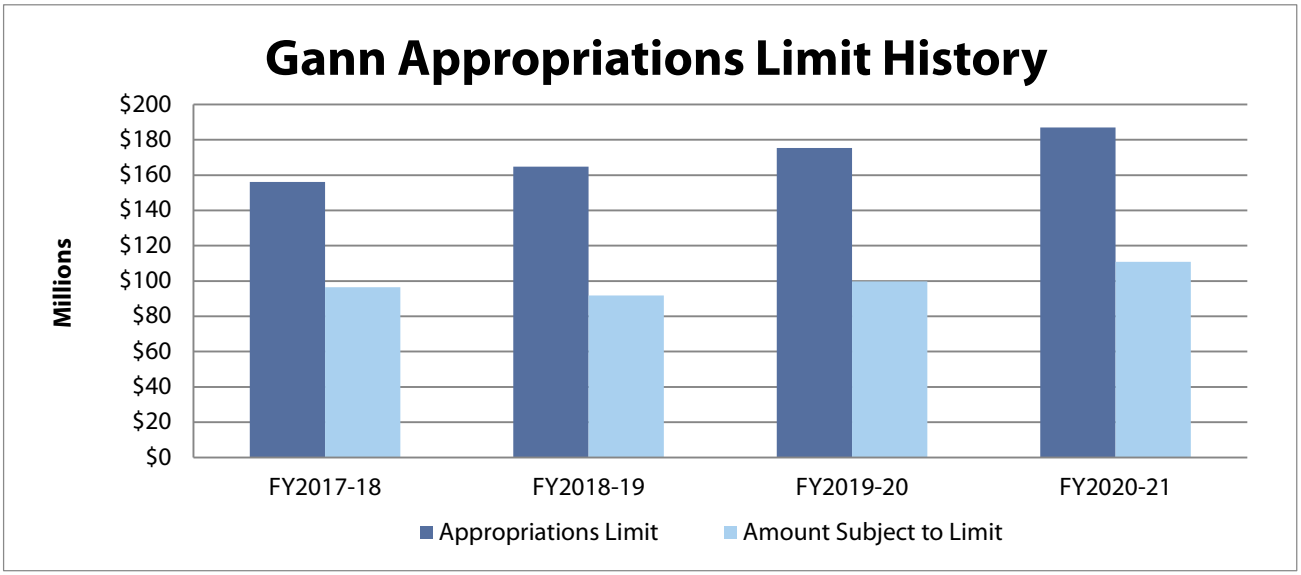
Gann Appropriations Limit Calculation

The Gann Appropriations Limit began as a ballot initiative approved by California voters in 1979 and modified by Proposition 111 passed in 1990. Its purpose is to limit the amount of tax proceeds state and local governments can spend each year. The Gann Appropriations Limit appears in California's State Constitution as Article XIII B.

The limit is different for each city and changes annually. Each year's limit is based on the amount of tax proceeds that were authorized to be spent in fiscal year 1978-79 in each city, and modified for changes in inflation and population each subsequent year. By law, inflationary adjustments are based on the California Department of Finance's official report which states the change in California's per capita personal income and population levels for the city or the county.

Each year the City Council must adopt an appropriations limit for the following year. The City's Appropriation Limit for FY2020-21 has been calculated to be $186,943,868. Appropriations subject to the limitation in the FY2020-21 budget total $110,797,173, which is $76,146,695 less than the calculated limit.

Consumer Price Index (CPI)	1.0373
Population Increase	1.0273
Ratio of Change	1.0657
FY2019-20 Appropriations Limit	175,424,400
FY2020-21 Appropriations Limit	**$ 186,943,868**
General Government Operating Appropriations	168,842,669
Capital Improvement Project (CIP) Appropriations	11,704,638
Subtotal Operating and CIP Appropriations	180,547,307
Less Exclusions not Subject to Limit	
Non-Proceeds of Taxes	(66,147,942)
Qualified Capital Outlay and Federal Mandates	(3,602,192)
Total Appropriations Subject to Limit	110,797,173
Calculated Appropriations Limit	186,943,868
FY2020-21 Margin	**$ 76,146,695**



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Summary of Budget Transactions: All Funds

Fund Number - Fund Name	Estimated Beginning Fund Balance ($)	Operating Revenues and Transfers In ($)	Operating Expenditures/ Expenses and Transfers Out ($)	Non-Operating Revenues and Transfers In ($)	Non-Operating Expenditures/ Expenses and Transfers Out ($)	Other Sources/ (Uses) ($)	Estimated Ending Fund Balance ($)
GENERAL FUNDS							
1001 - General	6,305,908	160,746,092	159,140,400	5,548,984	7,154,676	-	6,305,908
1010 - General Fund Emergency Reserve	15,306,265	287,219	-	-	-	-	15,593,484
1011 - General Fund Stabilization Reserve	15,896,447	11,191	2,120,061	-	-	-	13,787,577
1020 - General Fund Contributions by Developers	323,510	422,388	825,898	80,000	-	-	-
1030 - Strategic Improvement	10,132,624	1,237,469	277,090	409,042	-	-	11,502,045
1040 - Litigation Reserve	19,302	5,173	250,000	-	-	250,000	24,475
1130 - Stormwater	108,584	123,379	231,963	393,962	393,962	-	-
1200 - Parks & Recreation Donation	488,133	9,409	-	-	-	-	497,542
1201 - Roseville Youth Sports Coalition	209,193	47,150	66,000	-	-	-	190,343
1202 - Harrigan Trust Adult Literacy	220,880	4,704	24,400	-	-	-	201,184
ENTERPRISE FUNDS							
6001 - Electric	75,466,792	161,020,885	129,730,934	-	30,336,400	-	76,420,343
6010 - Electric Rate Stabilization	66,982,291	1,305,903	14,643	-	-	-	68,273,551
6101 - Water Operations	24,777,194	34,888,164	32,072,438	-	1,585,000	-	26,007,920
6110 - Water Rate Stabilization	9,527,684	431,218	2,027	-	-	-	9,956,875
6120 - Water Construction	31,428,941	14,408,748	39,118	652,770	20,859,530	-	25,591,811
6130 - Water Rehabilitation	6,589,181	4,923,654	1,101,114	-	2,581,838	-	7,829,883
6140 - Water Meter Retrofit	847,316	22,919	240,256	-	150,000	-	479,979
6201 - Wastewater Operations	19,878,782	41,845,013	45,403,608	-	-	-	16,320,187
6210 - Wastewater Rate Stabilization	8,273,962	1,389,200	1,538	-	-	-	9,661,624
6220 - Wastewater Construction	2,850,936	12,688,384	427	-	-	(12,645,000)	2,893,893
6230 - Wastewater Rehabilitation	21,645,135	8,976,502	944,636	74,970	4,185,815	-	25,566,156
6301 - Waste Services Operations	11,604,958	27,915,463	29,367,595	-	1,000,000	-	9,152,826
6310 - Waste Services Rate Stabilization	2,245,361	141,883	1,000,000	-	-	-	1,387,244
6320 - Waste Services Capital Purchases	3,854,182	749,554	264,480	-	-	-	4,339,256
6330 - Waste Services Rehabilitation	1,324,889	1,167,709	2,273,996	-	147,591	-	71,011
6511 - Transit	733,048	6,541,039	6,475,396	63,750	66,701	-	795,740
6520 - Transportation	2,544,896	1,518,857	1,496,417	103,750	107,225	-	2,563,861
6540 - Consolidated Transit Services Agency	269,793	393,480	543,936	-	-	-	119,337
6591 - Youth Development	943,697	8,012,088	7,762,443	-	135,000	-	1,058,342
SPECIAL REVENUE FUNDS							
2199 - Landscape & Lighting Districts/Services District	14,210,229	15,566,121	12,793,101	-	-	-	16,983,229
2201 - Community Development Block Grant	101,022	709,562	713,172	-	-	-	97,412
2210 - HOME Investment Partnership Program	94,398	608,363	400,000	-	-	-	302,761
2220 - CalHOME	298,601	51,809	90,000	-	-	-	260,410
2230 - BEGIN	60,556	61,729	88,000	-	-	-	34,285
2240 - Supplemental Law Enforcement Services	307,329	231,272	194,006	-	-	-	344,595
2250 - Forfeited Property	136,158	18,927	50,000	-	-	-	105,085
2260 - Federal Asset Seizure	67,659	2,252	50,000	-	-	-	19,911
2301 - State Gas Tax	532,691	49,818	53,713	1,342,959	-	-	1,871,755
2305 - Highway Users Tax	1,226,659	3,695,835	1,387,383	-	2,750,000	-	785,111
2307 - Road Maintenance and Rehab	5,878,425	2,687,313	-	-	1,250,000	-	7,315,738

Summary of Budget Transactions: All Funds

Fund Number - Fund Name	Estimated Beginning Fund Balance ($)	Operating Revenues and Transfers In ($)	Operating Expenditures/ Expenses and Transfers Out ($)	Non-Operating Revenues and Transfers In ($)	Non-Operating Expenditures/ Expenses and Transfers Out ($)	Other Sources/ (Uses) ($)	Estimated Ending Fund Balance ($)
2321 - Traffic Safety	865,056	249,756	309,074	-	-	-	805,738
2361 - Trench Cut Recovery	164,322	8,069	-	-	-	-	172,391
2401 - Technology Replacement	1,715,171	789,719	536,000	-	-	-	1,968,890
2521 - Open Space	737,304	660,342	673,712	-	-	-	723,934
2541 - Native Oak Tree Propagation	1,346,857	64,767	221,845	-	-	-	1,189,779
2545 - Non-Native Tree Propagation	567,012	14,984	200,174	-	-	-	381,822
2551 - Roseville Aquatics Maintenance	23,404	9,239	-	-	-	-	32,643
2599 - Golf Course	(41,338)	3,128,094	2,799,756	-	287,000	-	-
2601 - Police Evidence	274,490	44,972	23,000	-	-	-	296,462
2701 - Cable TV Peg	1,534,477	312,074	163,540	-	-	-	1,683,011
2821 - Housing Trust	1,583,645	650,469	2,781	-	-	-	2,231,333
2824 - Affordable Housing In Lieu and Program Equity	4,070,158	224,058	3,913,547	-	-	-	380,669
2841 - Housing Sucessor Low Mod	1,177,614	303,494	908,640	335,740	-	-	908,208
CAPITAL PROJECTS FUNDS							
3099 - Community Facility District Capital Project	31,315,674	542,112	-	-	1,000,000	-	30,857,786
3101 - Building	26,135	2,319	-	-	-	-	28,454
3110 - General Capital Projects	6,284,535	164,987	191,000	-	76,000	-	6,182,522
3130 - Parks Recreation and Library Capital Projects	118,327	728,793	-	-	707,000	-	140,120
3131 - Parks and Recreation Fee Funded Projects	313,811	88,970	10,000	-	-	-	392,781
3132 - Project Play	-	134	-	-	-	-	134
3151 - Traffic Mitigation	16,025,708	2,987,790	2,081,983	-	725,000	-	16,206,515
3160 - Traffic Benefit Fee	316,062	11,058	-	-	-	-	327,120
3180 - Blue Oaks Blvd Fee	38,686	7,237	-	1,500,000	1,500,000	-	45,923
3181 - Westpark Drive Fee	9,180	9,972	-	1,000,000	1,000,000	-	19,152
3201 - Roadway	451,038	349,326	25,964	-	-	-	774,400
3210 - Utility Impact Reimbursement	1,433,528	1,766,894	1,525,362	-	-	-	1,675,060
3302 - Citywide Park In Lieu	23,098	456	-	-	-	-	23,554
3303 - Citywide Park	1,310,406	670,965	143,957	-	351,441	-	1,485,973
3304 - Citywide Park - West Roseville SP	2,484,189	1,012,024	-	-	-	-	3,496,213
3305 - Citywide Park - Sierra Vista SP	1,603,524	1,556,285	-	-	-	-	3,159,809
3306 - Neighborhood Park - Southeast Roseville SP	1,690	27	-	-	-	-	1,717
3307 - Neighborhood Park - Northeast Roseville SP	27,660	536	-	-	-	-	28,196
3308 - Neighborhood Park - North Central Roseville SP	1,840,727	39,323	441	-	-	-	1,879,609
3309 - Neighborhood Park - Northwest Roseville SP	175,987	2,493	-	-	-	-	178,480
3310 - Neighborhood Park - North Roseville SP	1,298,996	25,291	170	-	-	-	1,324,117
3311 - Neighborhood Park - West Roseville SP	9,577,301	1,536,528	2,995	-	1,090,000	-	10,020,834
3312 - Neighborhood Park - Infill	1,569,121	32,662	366	-	-	-	1,601,417
3313 - Neighborhood Park - Woodcreek East	19,614	389	-	-	-	-	20,003
3314 - Neighborhood Park - Stoneridge	1,631,439	31,523	750	-	-	-	1,662,212
3315 - Neighborhood Park - Highland Reserve	12,803	255	-	-	-	-	13,058
3316 - Neighborhood Park - Longmeadow	32,127	630	-	-	-	-	32,757
3317 - Neighborhood Park - Fiddyment 44/Walaire	307,514	5,978	-	-	-	-	313,492
3318 - Neighborhood Park - Westbrook	1,082,068	823,343	-	-	125,000	-	1,780,411
3319 - Neighborhood Park - Sierra Vista	1,533,540	1,832,390	-	-	125,000	-	3,240,930
3320 - Citywide Park - Campus Oaks	451,440	-	-	-	-	-	451,440

Summary of Budget Transactions: All Funds

Fund Number - Fund Name	Estimated Beginning Fund Balance ($)	Operating Revenues and Transfers In ($)	Operating Expenditures/ Expenses and Transfers Out ($)	Non-Operating Revenues and Transfers In ($)	Non-Operating Expenditures/ Expenses and Transfers Out ($)	Other Sources/ (Uses) ($)	Estimated Ending Fund Balance ($)
3321 - Neighborhood Park - Campus Oaks	570,789	531,623	-	-	-	-	1,102,412
3345 - SVSP Fee Program - Admin	29,626	227,023	250,000	-	-	-	6,649
3347 - SVSP Fee Program - Park Land	96,539	-	-	-	-	-	96,539
3355 - Public Facilities	6,732,218	3,222,956	334,821	-	442,388	-	9,177,965
3360 - Fire Facilities	3,598,874	1,249,161	15,776	-	-	-	4,832,259
3365 - Downtown Parking	76,939	1,501	-	-	-	-	78,440
3367 - Downtown Benefit	235	1,823	-	-	-	-	2,058
3375 - Air Quality Mitigation	149,313	41,000	1,806	-	-	-	188,507
3380 - Bike Trail	434,657	292,804	162,728	-	-	-	564,733
3385 - Pleasant Grove Drainage Basin	8,581,191	608,552	19,296	-	-	-	9,170,447
3390 - Traffic Coordination	2,591,436	50,515	49,772	-	-	-	2,592,179
3395 - City County Mitigation	4,419,404	845,494	1,000,000	-	-	-	4,264,898
3410 - Al Johnson Wildlife Area	1,131,823	85,005	70,000	-	-	-	1,146,828
PERMANENT FUNDS							
3901 - Citizens Benefit Trust	17,692,948	380,500	391,666	-	-	-	17,681,782
AGENCY FUNDS							
7499 - Special Assessments Community Facility Districts	26,667,488	32,907,505	31,922,383	-	-	-	27,652,610
TRUST FUNDS							
7001 - Other Post Employment Trust	109,805,740	21,719,455	8,660,666	-	-	-	122,864,529
7199 - Endowment Trust	1,952,704	34,861	10,447	-	-	-	1,977,118
7201 - Successor Agency to the former RDA	2,063,398	3,971,064	488,978	-	3,629,659	-	1,915,825
INTERNAL SERVICE FUNDS							
4001 - Fleet Services	1,140,098	9,285,662	9,704,972	-	610,000	-	110,788
4005 - Fleet Replacement	25,403,602	7,471,950	7,380,511	566,787	-	-	26,061,828
4031 - Equipment Replacement	496,901	312,036	300,000	-	-	-	508,937
4061 - Facility Services	380,671	5,607,005	5,612,324	-	-	-	375,352
4065 - Facility Rehabilitation	194,294	1,604,041	403,043	-	1,174,068	-	221,224
4101 - Information Technology Operations	471,987	12,225,096	11,749,385	-	463,000	-	484,698
4105 - Information Technology Replacement	494,287	425,056	10,000	-	400,286	-	509,057
4211 - Workers Compensation	10,111,943	4,226,897	4,236,590	-	-	-	10,102,250
4231 - General Liability	4,794,281	2,224,837	3,369,074	-	-	-	3,650,044
4251 - Unemployment Insurance	1,041,477	195,984	189,329	-	-	-	1,048,132
4279 - General Benefits	952,013	2,196,318	2,598,505	-	-	-	549,826

Revenues, Expenditures/Expenses, and Transfers: Three-Year

Fund Number - Fund Name	Revenues and Transfers In			Expenditures/Expenses and Transfers Out		
	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
GENERAL FUNDS						
1001 - General	157,320,396	169,609,110	166,295,076	143,389,717	184,562,253	166,295,076
1010 - General Fund Emergency Reserve	271,589	698,408	287,219	-	-	-
1011 - General Fund Stabilization Reserve	-	15,896,447	11,191	-	-	2,120,061
1020 - General Fund Contributions by Developers	600,285	617,405	502,388	2,065,028	774,369	825,898
1030 - Strategic Improvement	1,491,624	2,262,262	1,646,511	636,814	2,429,625	277,090
1040 - Litigation Reserve	4,915	4,933	5,173	-	250,000	250,000
1130 - Stormwater	107,629	266,865	517,341	81,797	403,495	625,925
1200 - Parks & Recreation Donation	52,139	8,135	9,409	-	-	-
1201 - Roseville Youth Sports Coalition	59,668	55,349	47,150	40,771	80,642	66,000
1202 - Harrigan Trust Adult Literacy	4,816	4,852	4,704	20,000	24,000	24,400
ENTERPRISE FUNDS						
6001 - Electric	179,912,931	171,769,537	161,020,885	153,851,396	242,867,195	160,067,334
6010 - Electric Rate Stabilization	6,155,504	1,160,225	1,305,903	44,649	67,012	14,643
6101 - Water Operations	33,309,353	32,586,519	34,888,164	26,037,992	42,940,816	33,657,438
6110 - Water Rate Stabilization	662,742	413,331	431,218	5,949	8,928	2,027
6120 - Water Construction	10,899,618	17,314,271	15,061,518	5,444,303	36,337,264	20,898,648
6130 - Water Rehabilitation	4,137,535	4,608,223	4,923,654	1,507,637	13,316,475	3,682,952
6140 - Water Meter Retrofit	116,677	20,123	22,919	2,164	341,610	390,256
6201 - Wastewater Operations	42,926,591	40,382,779	41,845,013	36,600,999	48,802,307	45,403,608
6210 - Wastewater Rate Stabilization	1,361,246	1,361,658	1,389,200	3,213	4,823	1,538
6220 - Wastewater Construction	9,101,970	13,067,838	12,688,384	3,552	5,328	427
6230 - Wastewater Rehabilitation	10,367,606	19,485,986	9,051,472	18,116,081	21,694,593	5,130,451
6301 - Waste Services Operations	25,658,369	26,192,571	27,915,463	23,859,408	36,999,103	30,367,595
6310 - Waste Services Rate Stabilization	137,761	140,871	141,883	-	-	1,000,000
6320 - Waste Services Capital Purchases	590,338	784,063	749,554	110,825	980,205	264,480
6330 - Waste Services Rehabilitation	611,569	412,246	1,167,709	422,070	1,646,992	2,421,587
6511 - Transit	7,983,109	16,056,111	6,604,789	7,852,492	16,995,378	6,542,097
6520 - Transportation	17,090,173	6,383,542	1,622,607	16,854,768	10,156,990	1,603,642
6540 - Consolidated Transit Services Agency	390,806	413,278	393,480	613,340	622,363	543,936
6591 - Youth Development	7,308,763	7,478,254	8,012,088	7,251,545	7,451,414	7,897,443
SPECIAL REVENUE FUNDS						
2199 - Landscape & Lighting Districts/Services District	11,638,232	12,105,082	15,566,121	10,421,577	11,714,598	12,793,101
2201 - Community Development Block Grant	1,320,320	910,836	709,562	1,233,845	957,507	713,172
2210 - HOME Investment Partnership Program	360,191	153,790	608,363	4,124	475,622	400,000
2220 - CalHOME	50,876	51,105	51,809	1,880	385,000	90,000
2230 - BEGIN	38,601	62,102	61,729	60,946	170,000	88,000
2240 - Supplemental Law Enforcement Services	889,763	240,185	231,272	758,428	255,587	194,006
2250 - Forfeited Property	58,891	3,235	18,927	30,974	67,715	50,000
2260 - Federal Asset Seizure	2,323	2,333	2,252	15,852	50,000	50,000
2301 - State Gas Tax	149,035	154,765	1,392,777	1,573,105	2,133,715	53,713
2305 - Highway Users Tax	2,990,552	3,585,073	3,695,835	734,246	11,043,141	4,137,383
2307 - Road Maintenance and Rehab	2,534,171	5,144,606	2,687,313	593,005	1,996,291	1,250,000
2321 - Traffic Safety	222,327	240,000	249,756	-	369,479	309,074

Revenues, Expenditures/Expenses, and Transfers: Three-Year

Fund Number - Fund Name	Revenues and Transfers In			Expenditures/Expenses and Transfers Out		
	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
2361 - Trench Cut Recovery	2,913	7,923	8,069	115	172	-
2401 - Technology Replacement	559,180	978,639	789,719	328,545	745,250	536,000
2521 - Open Space	663,129	644,087	660,342	527,847	676,531	673,712
2541 - Native Oak Tree Propagation	265,864	60,796	64,767	102,044	238,103	221,845
2545 - Non-Native Tree Propagation	15,084	15,196	14,984	45,062	218,304	200,174
2551 - Roseville Aquatics Maintenance	-	-	9,239	-	-	-
2599 - Golf Course	4,084,722	2,774,369	3,128,094	2,752,915	2,985,536	3,086,756
2601 - Police Evidence	33,072	44,525	44,972	-	23,000	23,000
2701 - Cable TV Peg	394,920	261,115	312,074	77,694	163,890	163,540
2821 - Housing Trust	150,724	1,707,255	650,469	1,393,659	152,999	2,781
2824 - Affordable Housing In Lieu and Program Equity	1,052,691	392,311	224,058	1,097,770	5,635,056	3,913,547
2841 - Housing Sucessor Low Mod	335,316	544,639	639,234	302,298	1,399,009	908,640
CAPITAL PROJECT FUNDS						
3099 - Community Facility District Capital Project	25,358,899	2,303,883	542,112	4,528,394	2,252,556	1,000,000
3101 - Building	304,086	2,376	2,319	341,638	74,461	-
3110 - General Capital Projects	2,652,258	2,817,800	164,987	6,895,238	4,507,380	267,000
3130 - Parks Recreation and Library Capital Projects	678,788	1,401,165	728,793	815,529	2,202,267	707,000
3131 - Parks and Recreation Fee Funded Projects	91,722	103,892	88,970	16,904	25,000	10,000
3132 - Project Play	-	-	134	-	-	-
3151 - Traffic Mitigation	5,621,395	10,053,372	2,987,790	7,491,246	18,442,339	2,806,983
3160 - Traffic Benefit Fee	5,677	10,698	11,058	-	-	-
3180 - Blue Oaks Blvd Fee	305,512	492,821	1,507,237	2,114,540	3,425,000	1,500,000
3181 - Westpark Drive Fee	101,654	373,768	1,009,972	57,600	941,859	1,000,000
3201 - Roadway	9,008,015	1,026,898	349,326	9,665,189	1,779,436	25,964
3210 - Utility Impact Reimbursement	1,757,670	1,757,909	1,766,894	1,202,218	1,553,874	1,525,362
3302 - Citywide Park In Lieu	419	424	456	31	46	-
3303 - Citywide Park	701,578	4,483,110	670,965	201,494	10,576,382	495,398
3304 - Citywide Park - West Roseville SP	2,479,008	1,300,277	1,012,024	2,738,683	11,315,081	-
3305 - Citywide Park - Sierra Vista SP	227,792	917,041	1,556,285	-	-	-
3306 - Neighborhood Park - Southeast Roseville SP	31	31	27	1	2	-
3307 - Neighborhood Park - Northeast Roseville SP	506	507	536	20	30	-
3308 - Neighborhood Park - North Central Roseville SP	36,828	37,053	39,323	1,857	180,751	441
3309 - Neighborhood Park - Northwest Roseville SP	55,944	65,054	2,493	7	11	-
3310 - Neighborhood Park - North Roseville SP	26,687	23,763	25,291	578	700	170
3311 - Neighborhood Park - West Roseville SP	1,987,968	2,121,529	1,536,528	3,543,720	4,530,622	1,092,995
3312 - Neighborhood Park - Infill	79,160	23,104	32,662	10,438	102,603	366
3313 - Neighborhood Park - Woodcreek East	366	362	389	72	108	-
3314 - Neighborhood Park - Stoneridge	251,132	28,218	31,523	129,468	84,375	750
3315 - Neighborhood Park - Highland Reserve	234	235	255	9	16	-
3316 - Neighborhood Park - Longmeadow	586	588	630	-	-	-
3317 - Neighborhood Park - Fiddyment 44/Walaire	5,613	5,633	5,978	-	-	-
3318 - Neighborhood Park - Westbrook	574,855	313,662	823,343	19,695	927,305	125,000
3319 - Neighborhood Park - Sierra Vista	177,108	1,356,432	1,832,390	-	-	125,000
3320 - Citywide Park - Campus Oaks	-	451,440	-	-	-	-

Revenues, Expenditures/Expenses, and Transfers: Three-Year

Fund Number - Fund Name	Revenues and Transfers In			Expenditures/Expenses and Transfers Out		
	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
3321 - Neighborhood Park - Campus Oaks	438	545,241	531,623	-	-	-
3345 - SVSP Fee Program - Admin	58,264	202,328	227,023	62,245	283,370	250,000
3347 - SVSP Fee Program - Park Land	96,539	-	-	-	-	-
3355 - Public Facilities	3,664,461	3,723,570	3,222,956	3,614,469	3,527,789	777,209
3360 - Fire Facilities	1,452,989	1,333,744	1,249,161	483,480	411,873	15,776
3365 - Downtown Parking	1,135	1,409	1,501	-	-	-
3367 - Downtown Benefit	2	4	1,823	-	-	-
3375 - Air Quality Mitigation	42,358	51,239	41,000	13,090	939	1,806
3380 - Bike Trail	130,645	283,859	292,804	121,289	156,425	162,728
3385 - Pleasant Grove Drainage Basin	873,220	619,507	608,552	1,732,811	464,794	19,296
3390 - Traffic Coordination	97,056	88,467	50,515	1,800	54,710	49,772
3395 - City County Mitigation	917,109	824,046	845,494	-	1,050,000	1,000,000
3410 - Al Johnson Wildlife Area	84,267	52,391	85,005	48,385	70,000	70,000
PERMANENT FUNDS						
3901 - Citizens Benefit Trust	434,642	438,434	380,500	415,430	394,903	391,666
AGENCY FUNDS						
7499 - Special Assessments Community Facility Districts	30,628,048	32,894,151	32,907,505	28,447,577	32,804,458	31,922,383
TRUST FUNDS						
7001 - Other Post Employment Trust	13,984,357	19,790,203	21,719,455	144,591	7,943,869	8,660,666
7199 - Endowment Trust	32,080	32,577	34,861	12,096	12,366	10,447
7201 - Successor Agency to the former RDA	3,594,998	3,498,314	3,971,064	3,182,268	3,879,450	4,118,637
INTERNAL SERVICE FUNDS						
4001 - Fleet Services	8,211,231	9,140,661	9,285,662	7,787,000	9,193,501	10,314,972
4005 - Fleet Replacement	6,934,540	8,833,903	8,038,737	4,286,915	16,083,097	7,380,511
4031 - Equipment Replacement	205,402	1,014,737	312,036	482,387	1,110,000	300,000
4061 - Facility Services	4,343,214	4,692,405	5,607,005	4,319,607	4,682,537	5,612,324
4065 - Facility Rehabilitation	671,093	1,022,223	1,604,041	1,167,226	1,510,848	1,577,111
4101 - Information Technology Operations	9,399,055	10,188,794	12,225,096	8,815,095	10,268,239	12,212,385
4105 - Information Technology Replacement	639,133	687,414	425,056	733,412	1,039,010	410,286
4211 - Workers Compensation	4,236,505	4,212,783	4,226,897	4,813,860	4,489,924	4,236,590
4231 - General Liability	2,839,223	2,506,719	2,224,837	2,598,868	2,643,305	3,369,074
4251 - Unemployment Insurance	168,915	187,139	195,984	138,631	190,482	189,329
4279 - General Benefits	1,964,938	2,361,830	2,196,318	2,064,104	2,560,346	2,598,505

General Funds Overview

General Funds Overview

These funds are used to account for general City operations and activities. They are used to account for all financial resources except those required to be accounted for in another fund.

For financial reporting, the General Fund is comprised of the following funds:

- General Fund
- General Fund Contributions by Developers Fund
- General Fund Emergency Reserve Fund
- General Fund Stabilization Reserve Fund
- Harrigan Trust Adult Literacy Fund
- Litigation Reserve Fund
- Parks & Recreation Donation Fund
- Roseville Youth Sports Coalition Fund
- Stormwater Management Fund
- Strategic Improvement Fund

The fund presentations provide an overview of funds including the fund's operating budget (revenues and expenses), non-operating budget (capital, debt, and non-recurring revenues and expenses), and a section summarizing the fund balance, reserves and unrestricted fund balance. This presentation provides a mechanism to gauge the budgeted changes in the fund from the beginning of the fiscal year to the end of the fiscal year.

General Fund

The General Fund budget provides for the delivery of municipal services to the Roseville community. These services include police, fire, parks and recreation, libraries, public works, economic development, development services, and general government, which includes the following departments: City Council, City Manager, Public Affairs and Communications, City Attorney, Human Resources, City Clerk, and Finance. The General Fund is the City of Roseville's primary operating fund.

Following are details of significant General Fund activity presented in this section.

Major Revenues

The City relies on several major revenue sources to support the General Fund budget. The primary revenue sources are the following:

Sales and Use Tax

Sales and use tax is the largest single source of revenue in the General Fund. The City of Roseville receives a 1 percent share of taxable sales generated within city limits per the Bradley-Burns Local Sales and Use Tax Act. The FY2020-21 sales tax

Major General Fund Revenue Sources

- Sales Tax
- Secured Property Tax
- Property Tax In-Lieu of Vehicle License Fees
- Building Permits and Plan Check Fees
- Hotel/Motel Tax
- Franchise Fees

projection of $50 million reflects a decrease of 10 percent from the current year budget estimate of $55.2 million. This decrease represents the estimated reduction in the sales of goods and services caused by the COVID-19 pandemic. This sales tax projection for FY2020-21 is a 15 percent reduction from the City's pre-pandemic forecast, and assumes a phased economic recovery over the course of FY2020-21. Due to the unprecedented nature of this emergency, there is little historical data to use as a basis for modeling the impacts on this revenue source. The projection included in the budget was developed in consultation with the City's sales tax consultant using the currently available sales tax information. Staff is closely monitoring this revenue stream and will return to Council with regular updates.

Measure B

With the passage of Measure B in November 2018, the sales and use tax was increased by one half of one percent effective April 1, 2019. Based on the most recent information provided by the City's sales tax consultant, the City estimates receiving $18.5 million in Measure B revenue during FY2020-21. This projection represents an increase of $2.5 million over the amount budgeted for FY2019-20 but is lower than originally projected, given the reduction in taxable sales due to COVID-19. It is important to note that without Measure B revenues the City would be implementing significant reductions in service levels to balance the budget.

Secured Property Tax

Property tax is the second-largest source of revenue in the General Fund. Real property is defined as the land and any improvements made to the land, such as buildings and other permanent structures, and is taxed at 1 percent of the property's assessed valuation by Placer County. In accordance with Proposition 13, the assessed value of property is determined based on the value of new construction or when a change in ownership occurs, in which case sales price is used as the value Property tax is increased by a maximum of 2 percent annually. A property that declines in value may be reassessed (per Proposition 8) for a temporary reduction.

Property tax is shared by several taxing entities, mainly school districts, Placer County, and the City of Roseville. The City's share is determined by what tax rate area (TRA) the parcel is located in. The Placer County Auditor-Controller's Office has provided an estimate of property taxes the City of Roseville can expect to receive during the current year. Building upon this estimate, the FY2020-21 secured property tax projection of $39.4 million reflects an 8 percent increase over the FY2019-20 estimate of $36.1 million. The projected increase was based on monitoring the local real estate market, new single family homes recently added to the market, economic forecasts, input from tax consultants and the Placer County Assessor regarding current valuations and appeals. Because assessed values were determined on January 1, 2020 as the basis for FY2020-21 property tax revenue, staff has not included any significant reductions to this budget estimate due to COVID-19. However, staff will continue to monitor property tax revenues, along with the City's property tax consultant, to determine if any adjustments are necessary.

Property Tax In-Lieu of Vehicle License Fees

Previously the State of California assessed a 2 percent tax for cities and counties known as the Vehicle License Fee (VLF) on car registrants. As part of the 2004 Budget Act negotiations, an agreement was made between the state and local governments where the VLF rate will be permanently reduced from 2 percent to 0.65 percent. The difference is paid through local property tax from County educational revenue augmentation funds (ERAF), referred to as the "VLF swap". The City of Roseville's projection for FY2020-21 of $10.9 million reflects a 6 percent increase over the current year estimate of $10.3 million. The projected growth is due to the combined change in assessed valuation of all property.

Building Permits and Plan Check Fees

Building permit fees are paid when a permit is issued for development of property. The building permit and plan check fees are based on the assessed valuation of the square footage proposed for development and improvements. This revenue is estimated by analyzing probable future development of single family, multi family, commercial and industrial property. Builders and developers are contacted regarding possible new residential development, while commercial projects are estimated based upon current submittals to the City. Combining these projections along with tenant improvements are what comprise the permit and plan check revenue estimates of $4 million generated by the Building Inspection Program. This estimate has not been adjusted due to the impact of COVID-19 on building activity. This revenue estimate will be re-evaluated in the fall once additional information becomes available.

Hotel/Motel Tax

Hotel/Motel Tax, also known as Transient Occupancy Tax (TOT), is a 6 percent tax assessed on hotel and motel room rentals, as well as short-term residential rentals, within the City of Roseville. The City currently has 19 operating hotels and motels. The projection of $2.3 million is 42 percent lower than the current year estimate. This reduction is due to lower hotel occupancy and event cancellations caused by COVID-19. Staff anticipates that this revenue stream will begin to recover during FY2020-21 once hotel occupancy recovers and events are re-scheduled.

Franchise Fees

Franchise fees are considered a form of rent for the privilege of using Roseville public rights-of-way. This includes furnishing users with telephone, cable television and gas services. Franchise fee revenue comes from Comcast, Consolidated Communications, Pacific Gas & Electric, and KinderMorgan. Payments are based on a percentage of gross revenues as stated in the Roseville Municipal Code. The FY2020-21 projection of $2.25 million reflects a 6 percent decline over the current year estimate of $2.39 million. The revenues will fluctuate based on gross billings by the companies listed above, and the City is remaining conservative on forecasted franchise fees from Pacific Gas & Electric.

Other General Fund Revenue Sources

Licenses and Permits

The major components of this revenue category include animal licenses, building permits (described above), and fire permits.

Use of Money and Property

This revenue category includes interest on investments and rental/lease revenue.

Fees for Current Services

This revenue category includes fees for items such as plan checks, franchise fees, assessment districts and City administration, police and fire services, park maintenance, and recreation programs. These items are mostly external reimbursements and fee-based payments for services provided by General Fund departments.

State and Federal Grants and Revenue from Other Agencies

This revenue category includes state and federal grant awards received by the Police Department. It also includes State Homeowners Tax Relief and reimbursements for training and state mandates.

Other Revenue

This revenue category is mainly comprised of reimbursements and third party recoveries. Items such as sales of publications and DUI cost recovery can be found here.

Electric Franchise Fees and Operating Transfers In

The largest components of these two categories are the Electric Franchise Fee and the Municipal Services District Fund transfer. The Electric Franchise Fee is a result of City Ordinance 9.01, "City-owned utilities may pay an in-lieu of franchise fee not to exceed four percent (4 percent) of total operating and capital expenditures to the City's General Fund. All in lieu of franchise fee revenue received shall be budgeted and appropriated solely for police, fire, parks and recreation or library services." The Municipal Services District Fund transfer is a funding source for General Fund services. Other transfers include an annual transfer from the Supplemental Law Enforcement Fund. These transfers provide funding to cover the cost of staff and/or programs in the General Fund.

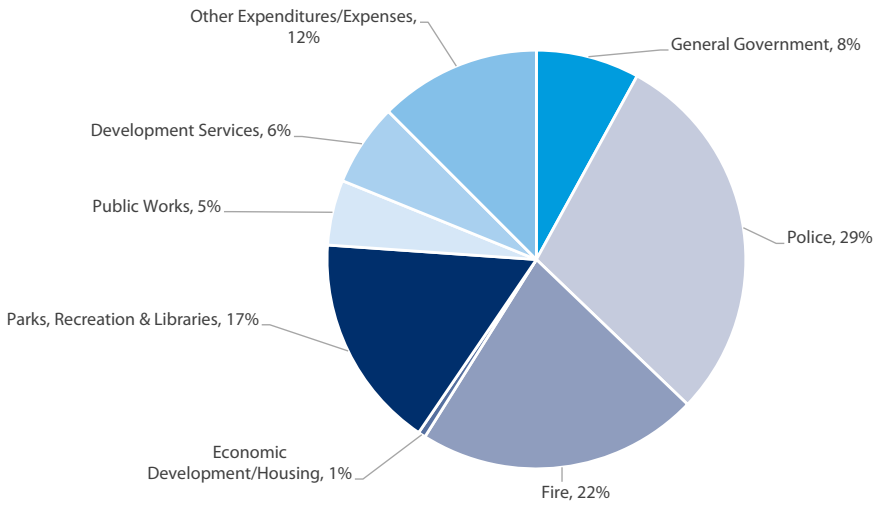
General Fund Expenses

The General Fund includes expenses for operations, debt, capital, transfers out, and interfund loans. The operating expenses are for departments which provide services to the Roseville community including Police, Fire, Public Works, Economic Development, Development Services, Parks, Recreation & Libraries, and the general government departments. Operating expenses also include post-retirement health insurance (aka, OPEB), and annexation tax-sharing payments to Placer County.

Indirect Cost

The City of Roseville's General Fund includes expenses for all administrative services (e.g., finance, human resources, attorney services, etc.). A portion of these services support the enterprise funds, including utility funds. The City uses a fair and equitable indirect cost allocation process to allocate departmental costs from the General Fund to all funds that receive benefit from the services that the General Fund departments provide. The City uses a consulting firm that specializes in indirect cost studies to prepare the cost allocation plan. The plan is prepared in accordance with generally accepted accounting principles (GAAP) as recognized by the Governmental Accounting Standards Board (GASB). The primary principles used to develop the plan are: 1) the allocated cost is necessary and reasonable for proper performance of a department, division, unit and/or program; 2) the allocated cost is charged to departments, divisions, units and/or programs relative to the benefits

General Fund Operating Expenses by Department



received, and 3) costs are consistently treated as direct or indirect. Those costs that cannot reasonably be directly charged are included in the study.

Capital and Debt Expenditures

The General Fund includes Capital Improvement Projects (CIPs) related to public buildings, general improvements, street improvements, drainage improvements, and park improvements. The detail for each CIP that is requesting new budget approval in the upcoming budget year can be found in the Capital Improvement Program section of this document.

Debt in the General Fund includes the principal payments on outstanding loans that are the obligation of the General Fund.

Transfers Out

Funds are transferred out of the General Fund for debt service, loan repayments, parks rehabilitation projects, and support to the golf fund.

Non-Recurring Expenditures

These include projects that are related to special studies. For example, full cost projects related to future annexations and engineering projects, such as traffic studies, all of which are pass-through expenses that are funded by developer contributions.

General Fund Contribution by Developers Fund

The revenue source for this fund is from non-construction contributions from developers. This fund is used to support General Fund operations as necessary.

General Fund Emergency Reserve Fund

By policy, the City maintains an emergency reserve of at least 10 percent of total estimated General Fund operating expenses. This reserve is held in a separate fund called the General Fund Emergency Reserve Fund. The Emergency Reserve may be used to contend with significant short-term issues such as declared emergencies. It is the intent of the Council to limit use of the Emergency Reserve to addressing unanticipated, nonrecurring needs.

General Fund Stabilization Reserve Fund

The General Fund Stabilization Reserve Fund may be used strategically to allow time for the City to restructure its operation in a deliberate manner as required in an economic downturn while minimizing service disruption. Use of the Stabilization Reserve will only take place in the context of a Council-adopted long-term plan. The Stabilization Reserve is intended to be used to address significant revenue shortfalls that occur during an economic City of downturn until the City's operating expenditure and revenue levels are adjusted to eliminate structural deficits.

The FY2020-21 budget includes a transfer in of $2.1 million from this reserve to balance the budget due to the revenue declines caused by the COVID-19 pandemic.

Litigation Reserve Fund

The Litigation Reserve Fund contains funds set aside for legal matters that are unforeseen and/or unusual in nature and, as a result, require reactive measures such as seeking a budget adjustment and funding source. Some examples are contract disputes, municipal code enforcement, and other public safety

enforcement matters. The purpose of this fund is to address these situations by allowing for a proactive handling and funding of such matters. The revenue source for this fund is transfers from other City funds.

Stormwater Management Fund

The Stormwater Management Fund is a program developed by the City to improve water quality within our local creeks. Under this program, the City educates and involves the community in stormwater pollution prevention, requires water quality facilities in development projects, regulates stormwater run-off from construction sites, investigates non-stormwater discharges and reduces non-stormwater run-off from municipal operations.

Revenue

The main funding sources come from a General Fund reimbursement and transfers from community facilities districts.

Expenses

Approximately half of the fund expenses are dedicated to staff working in the program. The remaining budget is comprised of material, services, and supplies. This includes professional services, advertising, printing, software, tools, training and travel, as well as other internal charges.

Strategic Improvement Fund

The Strategic Improvement Fund was established to provide support for the General Fund as necessary. The major revenue source is a Community Benefit Fee.

The expenditures in this fund are typically to support Council approved strategies related to land acquisition and usage. This fund is also used to support General Fund operations, as well as strategic CIPs in other funds, that would eventually generate revenue for the General Fund.

Fund Summary

1001 - General	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Taxes	116,033,311	127,141,810	126,274,850
Licenses and Permits	3,009,035	2,834,062	3,069,193
Charges for Services	13,045,091	12,899,031	12,561,653
Grants and Contributions	390,821	147,254	328,183
Use of Property and Money	741,855	816,636	1,210,420
Fines and Penalties	122,858	103,850	89,250
Other Revenue	4,102,356	2,539,015	1,877,541
Transfers In - Operating	14,190,952	12,748,941	15,335,002
Prior Year Encumbrance Carryover [1]	664,304	655,823	-
TOTAL	**152,300,583**	**159,886,422**	**160,746,092**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
City Council	205,389	308,167	181,264
City Manager	1,155,872	1,179,566	1,434,925
Public Affairs and Communications	515,871	583,665	653,355
City Attorney	1,689,104	1,786,148	2,025,685
Finance	1,701,090	4,908,509	5,231,774
Human Resources	1,071,531	1,548,247	1,595,945
City Clerk	948,813	1,515,615	1,415,379
Police	41,425,056	44,476,408	46,426,359
Fire	34,040,697	36,141,504	34,649,867
Economic Development	539,852	876,841	1,085,229
Parks, Recreation & Libraries	22,158,735	24,965,839	26,412,294
Public Works	7,618,974	7,793,032	8,016,401
Development Services	8,625,192	9,642,075	10,125,447
Other Expenditures/Expenses	7,667,525	15,589,164	17,092,185
Transfers Out - Operating	8,731,992	19,003,570	2,794,292
TOTAL	**138,095,694**	**170,318,350**	**159,140,400**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Debt Service	749,090	631,108	-
Project Related	3,955,443	8,845,915	5,548,984
Transfers In - Capital	118,556	-	-
Transfers In - Loans	861,027	901,488	-
Prior Year Project Carryover [1]	1,703,583	2,072,151	-
TOTAL	**7,387,700**	**12,450,662**	**5,548,984**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Debt Service	367,754	363,672	-
Project Related	4,375,717	12,975,066	7,074,676
Transfers Out - Capital	470,552	825,165	-
Transfers Out - Loans	80,000	80,000	80,000
TOTAL	**5,294,024**	**14,243,903**	**7,154,676**
INCREASE (DECREASE) FROM OPERATIONS	**16,298,566**	**(12,225,169)**	**-**
Total Estimated Beginning Fund Balance	**7,328,372**	**21,259,051**	**6,305,908**
Less Prior Year Encumbrance Carryover [1]	(664,304)	(655,823)	-
Less Prior Year Project Carryover [1]	(1,703,583)	(2,072,151)	-
Total Estimated Adjusted Beginning Fund Balance	**4,960,486**	**18,531,077**	**6,305,908**
Increase (Decrease) From Operations	16,298,566	(12,225,169)	-
Estimated Ending Fund Balance Before Reserves	**21,259,051**	**6,305,908**	**6,305,908**
Less Encumbrance Carryover Reserve [1]	(655,823)	-	-
Less Project Carryover Reserve [1]	(2,072,151)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**18,531,077**	**6,305,908**	**6,305,908**

[#] End notes are available on the last page of the Fund Summaries section.

General Fund Revenue Comparison by Source

1001 - General	FY2018-19 Actuals $	FY2019-20 Amended Budget $	FY2020-21 Budget $
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Property Tax - Secured Taxes Current	35,145,101	36,140,000	39,430,000
Property Tax - Secured Taxes Prior	-	1,000	-
Property Tax - Unsecured Taxes Current	752,352	762,000	657,600
Property Tax - Unsecured Taxes Prior	9,952	8,000	8,000
Property Tax - Supplemental	1,119,231	650,000	400,000
Property Tax - Public Utility Property	573,673	569,220	595,000
Property Tax - In Lieu	9,987,230	10,286,000	10,900,700
Property Tax - ABX1 26 AB1484	711,593	526,880	653,000
Property Tax - State Homeowners Tax Relief	265,875	266,760	280,000
Property Tax - Special Assessment Current	-	20,000	15,000
Sales Tax - Sales and Use Tax	56,355,528	55,226,000	50,010,000
Sales Tax - Measure B	4,218,788	16,000,000	18,522,600
Sales Tax - State Aid Public Safety Services	1,213,774	1,122,950	1,122,950
Property Transfer Tax	1,122,180	800,000	500,000
Business License Tax	859,349	800,000	850,000
Hotel Motel Room Tax	3,632,822	3,900,000	2,265,000
Highway Vehicles In Lieu Tax	65,863	65,000	65,000
TOTAL TAXES	**116,033,311**	**127,141,810**	**126,274,850**
Animal Licenses	91,447	80,000	90,000
Permit Fees - Building Permits	2,343,329	2,200,000	2,400,000
Highway Moving Permits	31,168	27,000	27,000
Alarm Permits	57,008	80,000	90,000
Fire Occupancy Permits	183,054	176,868	180,405
Permit Fees - Hazmat	277,187	254,694	259,788
Other Licenses or Permits	25,842	15,500	22,000
TOTAL LICENSES AND PERMITS	**3,009,035**	**2,834,062**	**3,069,193**
Permit Fees - Inspection	89,625	40,400	43,000
Permit Fees - Plan Check	1,980,236	2,281,322	2,606,322
Permit Fees - Planning	246,042	200,000	225,000
Permit Fees - Engineering	87,345	100,000	100,000
Permit Fees - General Plan Update	167,427	680,000	150,000
Full Cost and Consolidated Billings	843,455	39,508	-
Special Police Fees	196,712	184,372	181,962
County Jail Booking Fees	11,993	15,000	15,000
Special Fire Fees	176,121	164,000	164,000
False Alarm Charges	99,671	90,000	90,000
Internal Service Charges - Rates	47,120	10,500	-
Franchise Fees	2,280,503	2,390,000	2,250,000
Refuse Container Fees	3,539	3,200	3,200
Utility Billing - Collections of Bad Debt	7,154	-	-
Street Maintenance Charges	-	-	-
Recreation Program Revenue	2,721,985	2,786,947	2,737,300
Parks And Recreation Use Fees	1,076,410	1,104,363	1,219,485
Concession Charges	35,869	43,250	39,490
Passport Fees	-	-	449,500
Passport Photo Fees	22,509	60,000	90,000
Livescreen Fees	-	-	25,000
Witness Fees	6,988	2,500	2,500
Late Fees	832,007	725,000	750,000
Administrative Fees	2,244,627	2,028,669	1,469,894
Uncollectible Accounts	117,939	50,000	50,000
TOTAL CHARGES FOR SERVICE	**13,045,091**	**12,899,031**	**12,561,653**
Federal Grants	170,218	2,990	-
State Grants	117,242	96,243	249,183
SB 1186 - Disability Access	38,247	10,000	10,000
State Mandated Payments	65,113	44,001	69,000

General Fund Revenue Comparison by Source

1001 - General	FY2018-19 Actuals $	FY2019-20 Amended Budget $	FY2020-21 Budget $
TOTAL GRANTS AND CONTRIBUTIONS	**390,821**	**147,254**	**328,183**
Interest Revenue	180,365	280,956	39,994
Interest on Notes and Loans	-	-	7,130
Rental Revenue	222,578	197,126	1,041,742
Lease Revenue	338,912	338,554	121,554
TOTAL USE OF PROPERTY AND MONEY	**741,855**	**816,636**	**1,210,420**
Other Fines or Penalties	122,858	103,850	89,250
TOTAL FINES AND PENALTIES	**122,858**	**103,850**	**89,250**
Sale of Publications	5,408	1,200	100
Sale of Surplus Property	2,186	-	-
Sale of Scrap	2,243	-	-
Bad Debt Recovery	38,782	20,050	18,050
Accident Recovery	178,450	105,650	107,650
Section 8 Tenant Reimbursement	3,766	-	-
Donations	145,031	195,650	69,310
Returned Check Service Charge	24,004	25,000	25,000
Advertising Revenue	2,200	-	-
Recovery of Indirect Charges	302,781	-	-
Workers Compensation Refund	856,693	367,500	382,500
Revenue from Other Agencies	1,625,462	604,620	535,922
Other Revenue	922,882	1,219,345	739,009
TOTAL OTHER REVENUE	**4,102,356**	**2,539,015**	**1,877,541**
Transfers In - Operating	14,190,952	12,748,941	15,335,002
TOTAL OPERATING TRANSFERS	**14,190,952**	**12,748,941**	**15,335,002**
Prior Year Encumbrance Carryover [1]	664,304	655,823	-
TOTAL PRIOR YEAR ENCUMBRANCE CARRYOVER	**664,304**	**655,823**	**-**
TOTAL ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER	**152,300,583**	**159,886,422**	**160,746,092**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Interest on Notes and Loans	26,734	8,013	-
Rental Revenue	722,357	623,095	-
Permit Fees - Planning	32,937	-	-
Permit Fees - General Plan Update	-	33,000	-
Full Cost and Consolidated Billings	3,793,218	8,035,250	5,535,250
Federal Grants	-	15,811	-
State Grants	195,163	761,854	13,734
Transfers In - Capital	118,556	-	-
Transfers In - Loans	861,027	901,488	-
Prior Year Project Carryover [1]	1,703,583	2,072,151	-
TOTAL ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER	**7,387,700**	**12,450,662**	**5,548,984**
	-	-	-
GRAND TOTAL REVENUES, TRANSFERS IN AND CARRYOVER	**159,688,283**	**172,337,084**	**166,295,076**

[#] End notes are available on the last page of the Fund Summaries section.

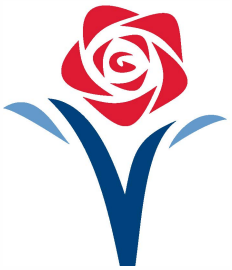
How Taxes and Other Revenue Are Used in the General Fund

	Expenditures		Revenue Offsets $35.6M												
	Category	Amount	Licenses & permits	Charges for current services	Use of Property and Money	Grants & contributions	Other revenues	Electric franchise fees	Operating transfers in	Economic Stabilization Fund	Municipal services district (CFD #3)	1/2-cent sales & use tax - public safety	Total revenue offsets	Net Use of Sales, Property and Other Taxes *(expenditures minus revenue offsets)*	
Discretionary	Police	$ 46,426,359	191,000	1,141,455	11,675	306,854	1,248,869	2,659,083	135,000	618,861	2,692,626	673,770	**$ 9,679,191**	**$ 36,747,168**	⑦
	Fire	34,649,867	440,193	1,260,016	8,713	3,486	286,214	1,984,581	-	461,881	2,009,615	449,180	**6,903,879**	**27,745,988**	
	Parks, Recreation & Libraries	26,412,294	-	5,030,998	6,642	2,657	327,621	1,512,772	100,000	352,074	-	-	**7,332,764**	**19,079,530**	
	Development Services	10,125,447	2,400,000	2,851,722	2,546	11,019	15,297	-	-	134,972	-	-	**5,415,555**	**4,709,892**	
	Public Works	8,016,401	37,000	162,746	1,172,442	806	24,286	-	1,200,000	106,858	-	-	**2,704,139**	**5,312,262**	
	Finance	5,231,774	1,000	1,001,016	1,316	526	1,316	-	-	69,739	-	-	**1,074,913**	**4,156,861**	
	Human Resources	1,595,945	-	31,007	401	161	401	-	-	21,274	-	-	**53,244**	**1,542,701**	
	City Attorney	2,025,685	-	39,656	509	204	6,509	-	-	27,002	-	-	**73,881**	**1,951,804**	
	Economic Development	1,085,231	-	18,934	229	92	229	-	-	12,133	-	-	**31,616**	**1,053,615**	
	City Manager	1,434,923	-	31,279	405	162	405	-	-	21,461	-	-	**53,711**	**1,381,212**	
	City Clerk	1,415,379	-	592,099	356	142	50,456	-	-	18,867	-	-	**661,920**	**753,459**	
	Public Affairs & Communications	653,355	-	12,694	164	66	164	-	-	8,709	-	-	**21,797**	**631,558**	
	City Council	181,264	-	3,522	46	18	46	-	-	2,416	-	-	**6,047**	**175,217**	
	General Fund Contingency	1,200,000		23,314	302	121	302	-	-	15,996	-	-	**40,034**	**1,159,966**	
	Subtotal Discretionary	**$ 140,453,924**	$ 3,069,193	$ 12,200,456	$ 1,205,745	$ 326,313	$ 1,962,115	$ 6,156,436	$ 1,435,000	$ 1,872,243	$ 4,702,241	$ 1,122,950	**$ 34,052,692**	**$ 106,401,232**	⑥
Non-Discretionary	Annexation Payments	8,236,000	-	160,013	2,071	829	2,071	-	-	109,785	-	-	**$ 274,769**	**$ 7,961,231**	
	Retiree Benefit Payments	5,310,937	-	103,183	1,336	534	1,336	-	-	70,794	-	-	**177,183**	**5,133,754**	
	Transfer to Golf Operations Funds	1,004,749	-	19,521	253	101	253	-	825,898	13,393	-	-	**859,418**	**145,331**	
	Retiree Accrued Leave Balance Payments	750,000	-	14,571	189	75	189	-	-	9,997	-	-	**25,021**	**724,979**	
	PERS replacement benefit	333,050	-	6,471	84	34	84	-	-	4,440	-	-	**11,111**	**321,939**	
	County Property Tax Administration Fee	755,600	-	14,680	190	76	190	-	-	10,072	-	-	**25,208**	**730,392**	
	Transfer to Parks, Recreation & Libraries Capital Fund	707,000	-	13,736	178	71	178	-	-	9,424	-	-	**23,587**	**683,413**	
	Stormwater	414,765	-	8,058	104	42	104	-	-	5,529	-	-	**13,837**	**400,928**	
	Transfer to Transit Fund	95,366	-	-	-	-	-	-	-	-	95,366	-	**95,366**	-	
	Interfund loan interest payment	15,955	-	310	4	2	4	-	-	213	-	-	**532**	**15,423**	
	Passport Center Repayment to Strategic Improvement Fund	269,559	-	5,237	68	27	68	-	-	3,593	-	-	**8,993**	**260,566**	
	Transfer for debt service	717,618	-	13,942	180	72	180	-	-	9,566	-	-	**23,941**	**693,677**	
	City Special Assessments	75,877	-	1,474	19	8	19	-	-	1,011	-	-	**2,531**	**73,346**	
	Other Non-Operating	-	-	-	-	-	-	-	-	-	-	-	-	**1,605,692**	④
	Subtotal Non-Discretionary	**$ 18,686,476**	**-**	**361,197**	**4,675**	**1,870**	**4,676**	**-**	**825,898**	**247,818**	**95,366**	**-**	**1,541,500**	**18,750,668**	⑤
	Total Operating Expenditures	**$ 159,140,400** ①	$ 3,069,193	$ 12,561,653	$ 1,210,420	$ 328,183	$ 1,966,791	$ 6,156,436	$ 2,260,898	$ 2,120,061	$ 4,797,607	$ 1,122,950	**$ 35,594,192** ②	**$ 125,151,900**	③

This chart compares the total General Fund expenditures with the amount that is funded with sales, property and other tax revenue. It shows that of the total $159.1 million① in budgeted operating expenditures,

- **$35.6 million are funded by revenue offsets,②**
- **$125.2 million are funded by sales, property and other tax revenue,③**
- **-$1.6 million is the amount of General Fund operating revenue and transfers that exceed operating expenditures and is appropriated for non-operating expenditures.④**

After spending $18.8⑤ million of the sales and property tax revenue on non-discretionary expenditures, the City Council has $106.4⑥ million at its discretion. After funding Police and Fire (with $64.5 million⑦ of sales, property and other tax revenue) there is $41.9 million remaining for City Council to fund the rest of the City's operations.



Fund Summary

1010 - General Fund Emergency Reserve	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	271,589	-	287,219
Transfers In - Operating	-	698,408	-
TOTAL	**271,589**	**698,408**	**287,219**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
TOTAL	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**271,589**	**698,408**	**287,219**
Total Estimated Beginning Fund Balance	**14,336,268**	**14,607,857**	**15,306,265**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**14,336,268**	**14,607,857**	**15,306,265**
Increase (Decrease) From Operations	271,589	698,408	287,219
Estimated Ending Fund Balance Before Reserves	**14,607,857**	**15,306,265**	**15,593,484**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**14,607,857**	**15,306,265**	**15,593,484**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

1011 - General Fund Stabilization Reserve	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	-	-	11,191
Transfers In - Operating	-	15,896,447	-
TOTAL	**-**	**15,896,447**	**11,191**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Transfers Out - Operating	-	-	2,120,061
TOTAL	**-**	**-**	**2,120,061**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
TOTAL	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**-**	**15,896,447**	**(2,108,870)**
Total Estimated Beginning Fund Balance	**-**	**-**	**15,896,447**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**-**	**-**	**15,896,447**
Increase (Decrease) From Operations	-	15,896,447	(2,108,870)
Estimated Ending Fund Balance Before Reserves	**-**	**15,896,447**	**13,787,577**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**-**	**15,896,447**	**13,787,577**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

1020 - General Fund Contributions by Developers	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	41,165	37,405	22,388
Capital Contributions From Developers and Governmental Activities	479,120	500,000	400,000
TOTAL	**520,285**	**537,405**	**422,388**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Transfers Out - Operating	2,005,668	774,369	825,898
TOTAL	**2,005,668**	**774,369**	**825,898**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Transfers In - Loans	80,000	80,000	80,000
Prior Year Project Carryover [1]	55,487	-	-
TOTAL	**135,487**	**80,000**	**80,000**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Transfers Out - Capital	59,360	-	-
TOTAL	**59,360**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**(1,409,256)**	**(156,964)**	**(323,510)**
Total Estimated Beginning Fund Balance	**1,945,217**	**480,474**	**323,510**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	(55,487)	-	-
Total Estimated Adjusted Beginning Fund Balance	**1,889,730**	**480,474**	**323,510**
Increase (Decrease) From Operations	(1,409,256)	(156,964)	(323,510)
Estimated Ending Fund Balance Before Reserves	**480,474**	**323,510**	**-**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**480,474**	**323,510**	**-**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

1030 - Strategic Improvement	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Charges for Services	829,569	783,000	700,000
Use of Property and Money	236,315	221,886	267,910
Other Revenue	-	584,800	-
Transfers In - Operating	-	263,534	269,559
Prior Year Encumbrance Carryover [1]	11,275	-	-
TOTAL	**1,077,159**	**1,853,220**	**1,237,469**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Passport Center	-	-	-
Economic Development	-	-	50,000
Other Expenditures/Expenses	233,275	212,950	5,557
Transfers Out - Operating	100,000	100,000	221,533
TOTAL	**333,275**	**312,950**	**277,090**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Transfers In - Capital	16,699	-	-
Transfers In - Loans	409,041	409,042	409,042
Prior Year Project Carryover [1]	1,141,274	1,439,794	-
TOTAL	**1,567,015**	**1,848,836**	**409,042**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Project Related	149,758	2,116,675	-
Transfers Out - Capital	153,781	-	-
TOTAL	**303,539**	**2,116,675**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**2,007,360**	**1,272,431**	**1,369,421**
Total Estimated Beginning Fund Balance	**9,445,177**	**10,299,987**	**10,132,624**
Less Prior Year Encumbrance Carryover [1]	(11,275)	-	-
Less Prior Year Project Carryover [1]	(1,141,274)	(1,439,794)	-
Total Estimated Adjusted Beginning Fund Balance	**8,292,628**	**8,860,193**	**10,132,624**
Increase (Decrease) From Operations	2,007,360	1,272,431	1,369,421
Estimated Ending Fund Balance Before Reserves	**10,299,987**	**10,132,624**	**11,502,045**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	(1,439,794)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**8,860,193**	**10,132,624**	**11,502,045**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

1040 - Litigation Reserve	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	4,915	4,933	5,173
TOTAL	**4,915**	**4,933**	**5,173**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
City Attorney	-	250,000	250,000
TOTAL	**-**	**250,000**	**250,000**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
TOTAL	**-**	**-**	**-**
Other Sources/(Uses) [2]	**-**	**-**	**250,000**
INCREASE (DECREASE) FROM OPERATIONS	**4,915**	**(245,067)**	**5,173**
Total Estimated Beginning Fund Balance	**259,454**	**264,369**	**19,302**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**259,454**	**264,369**	**19,302**
Increase (Decrease) From Operations	4,915	(245,067)	5,173
Estimated Ending Fund Balance Before Reserves	**264,369**	**19,302**	**24,475**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**264,369**	**19,302**	**24,475**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

1130 - Stormwater	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	2,864	444	3,605
Other Revenue	4,879	4,977	5,077
Transfers In - Operating	99,886	111,444	114,697
Prior Year Encumbrance Carryover [1]	53,984	52,688	-
TOTAL	**161,613**	**169,553**	**123,379**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Stormwater	5,814	183,464	165,028
Trash Amendments	-	-	30,000
Other Expenditures/Expenses	33,435	24,378	36,935
Transfers Out - Operating	17,903	-	-
TOTAL	**57,153**	**207,842**	**231,963**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Project Related	-	150,000	393,962
Prior Year Project Carryover [1]	-	(12,000)	-
TOTAL	**-**	**138,000**	**393,962**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Project Related	12,000	178,000	393,962
Transfers Out - Capital	12,644	17,653	-
TOTAL	**24,644**	**195,653**	**393,962**
INCREASE (DECREASE) FROM OPERATIONS	**79,816**	**(95,942)**	**(108,584)**
Total Estimated Beginning Fund Balance	**219,382**	**245,214**	**108,584**
Less Prior Year Encumbrance Carryover [1]	(53,984)	(52,688)	-
Less Prior Year Project Carryover [1]	-	12,000	-
Total Estimated Adjusted Beginning Fund Balance	**165,398**	**204,526**	**108,584**
Increase (Decrease) From Operations	79,816	(95,942)	(108,584)
Estimated Ending Fund Balance Before Reserves	**245,214**	**108,584**	**-**
Less Encumbrance Carryover Reserve [1]	(52,688)	-	-
Less Project Carryover Reserve [1]	12,000	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**204,526**	**108,584**	**-**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

1200 - Parks & Recreation Donation	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	8,221	8,135	9,409
Other Revenue	43,917	-	-
TOTAL	**52,139**	**8,135**	**9,409**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
TOTAL	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**52,139**	**8,135**	**9,409**
Total Estimated Beginning Fund Balance	**427,860**	**479,998**	**488,133**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**427,860**	**479,998**	**488,133**
Increase (Decrease) From Operations	52,139	8,135	9,409
Estimated Ending Fund Balance Before Reserves	**479,998**	**488,133**	**497,542**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**479,998**	**488,133**	**497,542**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

1201 - Roseville Youth Sports Coalition	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Charges for Services	55,530	51,250	42,660
Use of Property and Money	4,138	4,099	4,490
TOTAL	**59,668**	**55,349**	**47,150**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Park Development	-	-	66,000
Other Expenditures/Expenses	33,412	66,000	-
TOTAL	**33,412**	**66,000**	**66,000**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Prior Year Project Carryover [1]	-	14,642	-
TOTAL	**-**	**14,642**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Project Related	-	14,642	-
Transfers Out - Capital	7,358	-	-
TOTAL	**7,358**	**14,642**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**18,897**	**(10,651)**	**(18,850)**
Total Estimated Beginning Fund Balance	**215,589**	**234,486**	**209,193**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	-	(14,642)	-
Total Estimated Adjusted Beginning Fund Balance	**215,589**	**219,844**	**209,193**
Increase (Decrease) From Operations	18,897	(10,651)	(18,850)
Estimated Ending Fund Balance Before Reserves	**234,486**	**209,193**	**190,343**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	(14,642)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**219,844**	**209,193**	**190,343**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

1202 - Harrigan Trust Adult Literacy	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	4,816	4,852	4,704
TOTAL	**4,816**	**4,852**	**4,704**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Other Expenditures/Expenses	20,000	24,000	24,400
TOTAL	**20,000**	**24,000**	**24,400**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
TOTAL	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**(15,184)**	**(19,148)**	**(19,696)**
Total Estimated Beginning Fund Balance	**255,212**	**240,028**	**220,880**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**255,212**	**240,028**	**220,880**
Increase (Decrease) From Operations	(15,184)	(19,148)	(19,696)
Estimated Ending Fund Balance Before Reserves	**240,028**	**220,880**	**201,184**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**240,028**	**220,880**	**201,184**

[#] End notes are available on the last page of the Fund Summaries section.

Electric Funds Overview

Electric Funds Overview

Roseville Electric Utility is a community-owned utility that provides reliable electricity to Roseville residents and businesses. The enterprise funds associated with the utility are the Electric Fund and the Electric Rate Stabilization Fund.

Revenue

The primary source of operating revenue in the electric funds is retail electricity sales to residential and business customers. Capital revenues include Contribution in Aid of Construction and the Electric Backbone Mitigation Fee which recover the costs of designing and installing new electric infrastructure. Other revenue sources include interest earnings and proceeds from the sale of state greenhouse gas allowances and low carbon fuel standard credits.

Operating Expenditures

Operating expenses represent the cost of acquiring and delivering electricity to our customers. The cost of acquiring and generating power is the largest utility expense. Other expenses include engineering, construction and maintenance, customer service, government relations, administration, traffic signals, and shared City services and technology projects. As provided under the City Charter, the utility pays an in-lieu of franchise fee of 4 percent of total operating and capital expenditures to the City to fund police, fire, parks, and library services. The utility also shares in funding of the City's Utility Exploration Center.

Capital Expenditures

The utility's Capital Improvement program provides for the acquisition, expansion, rehabilitation or modernization of electric utility distribution and generation infrastructure.

Debt

Electric utility debt is the result of bonds issued to build the Roseville Energy Park (REP) and portions of the distribution system. Opportunities to lower costs by refunding or refinancing debt are monitored, and acted on when advantageous for the utility.

Fund Summary

6001 - Electric	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Charges for Services	158,862,524	159,940,650	152,626,640
Use of Property and Money	2,203,946	2,238,637	2,503,995
Capital Contributions From Developers and Governmental Activities	138,187	200,000	200,000
Capital Contributions - Connection/Impact Fees	1,277,446	650,000	650,000
Contribution In Aid of Construction	7,324,233	4,000,000	4,000,000
Other Revenue	9,117,099	4,740,250	1,040,250
Transfers In - Operating	90,383	-	-
Prior Year Encumbrance Carryover [1]	2,575,448	2,049,577	-
TOTAL	**181,589,265**	**173,819,114**	**161,020,885**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Electric UBS - Admin	432,418	468,941	557,662
Electric UBS - Field	405,342	328,079	357,122
Electric UBS - Billing	965,538	1,004,639	1,302,636
Electric UBS - Cust Serv	741,526	640,917	809,847
Traffic Signal Operations	1,727,685	1,855,088	1,978,115
Traffic Signal Maintenance/Upgrades	208,771	307,500	307,500
Traffic Signal Rehabilitation	196,046	280,500	280,500
Electric Administration	6,928,730	20,982,014	3,773,346
Electric Communications and Government Relations	-	-	1,602,879
Electric Technology Systems	-	-	3,137,807
Electric Risk and Compliance	-	-	1,116,639
Electric Finance	-	-	1,378,326
Electric Engineering	2,753,918	2,900,065	2,761,404
Electric Construction and Maintenance	13,489,981	13,393,721	14,445,084
Electric Streetlights	3,783	-	-
Power Plant	11,529,423	12,601,948	14,451,846
Power Supply	57,280,295	67,094,997	62,632,747
Retail Services/Public Benefits	4,637,547	7,404,683	6,700,662
Distribution Upgrades	365,759	588,000	851,680
Electric CARB	521,726	128,273	-
Electric UEC	457,187	541,151	538,065
Electric EAM Support and Maintenance	-	-	325,706
Other Expenditures/Expenses	3,137,436	3,503,448	3,872,954
Transfers Out - Operating	12,604,638	6,310,737	6,548,407
TOTAL	**118,387,747**	**140,334,701**	**129,730,934**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Transfers In - Capital	899,114	-	-
Prior Year Project Carryover [1]	20,843,981	22,177,598	-
TOTAL	**21,743,095**	**22,177,598**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Debt Service	15,804,341	59,801,017	14,817,646
Project Related	18,019,131	42,397,319	15,518,754
Transfers Out - Capital	1,640,177	334,158	-
TOTAL	**35,463,649**	**102,532,494**	**30,336,400**
INCREASE (DECREASE) FROM OPERATIONS	**49,480,964**	**(46,870,483)**	**953,551**
Total Estimated Beginning Fund Balance	**120,502,915**	**146,564,450**	**75,466,792**
Less Prior Year Encumbrance Carryover [1]	(2,575,448)	(2,049,577)	-
Less Prior Year Project Carryover [1]	(20,843,981)	(22,177,598)	-
Total Estimated Adjusted Beginning Fund Balance	**97,083,486**	**122,337,275**	**75,466,792**
Increase (Decrease) From Operations	49,480,964	(46,870,483)	953,551
Estimated Ending Fund Balance Before Reserves	**146,564,450**	**75,466,792**	**76,420,343**
Less Encumbrance Carryover Reserve [1]	(2,049,577)	-	-
Less Project Carryover Reserve [1]	(22,177,598)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**122,337,275**	**75,466,792**	**76,420,343**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

6010 - Electric Rate Stabilization	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	1,155,504	1,160,225	1,305,903
Transfers In - Operating	5,000,000	-	-
TOTAL	**6,155,504**	**1,160,225**	**1,305,903**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Other Expenditures/Expenses	44,649	67,012	14,643
TOTAL	**44,649**	**67,012**	**14,643**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
TOTAL	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**6,110,855**	**1,093,213**	**1,291,260**
Total Estimated Beginning Fund Balance	**59,778,223**	**65,889,078**	**66,982,291**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**59,778,223**	**65,889,078**	**66,982,291**
Increase (Decrease) From Operations	6,110,855	1,093,213	1,291,260
Estimated Ending Fund Balance Before Reserves	**65,889,078**	**66,982,291**	**68,273,551**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**65,889,078**	**66,982,291**	**68,273,551**

[#] End notes are available on the last page of the Fund Summaries section.

Environmental Utilities Funds Overview

Environmental Utilities Funds

Environmental Utilities (EU) is a group of rate-based utilities that provide water, wastewater and recycled water, and waste services to Roseville residents and businesses.

The three EU operating funds account for the majority of each utility's total financial resources. Their primary source of revenue is the rates paid by customers. Per Proposition 218, EU's rates cannot exceed the cost of providing services.

Each utility has operating, construction, and rehabilitation capital programs which typically include technology, facilities, and industry-specific infrastructure. The water utility is partnering with Roseville Electric Utility to implement the Automated Metering Infrastructure (AMI) project.

Water Funds

The rate-based Water Operations Fund provides for the purchase, treatment, and delivery of water to the Roseville community which includes the operation of the City-owned water treatment plant and water storage, water efficiency programs, and reimbursed expenditures. The budget also includes costs for the continued implementation of metered billing, new regulatory requirements, planning for continued reliability, and a set-aside for future infrastructure rehabilitation and replacement. Other water funds are:

- Water Rate Stabilization Fund
- Water Construction Fund
- Water Rehabilitation Fund

The City is obligated to meet debt service coverage related to long-term debt as part of a rate covenant made to bondholders. The rate covenants outlined in the Certificates of Participation (COPs) issued in 2007 and refunded in 2015 for water capital improvement projects requires a minimum debt service coverage ratio of 120 percent. While connection fees are the primary source for payment of debt service, water utility revenue is the ultimate security for repayment of debt.

Wastewater Funds

The wastewater utility collects and treats wastewater for Roseville and its regional partners (South Placer Municipal Utility District and Placer County) at its two City-owned

wastewater treatment plants. The utility has also been designated a regional provider of recycled water for areas in the City and Placer County. The rate-based Wastewater Operations Fund provides for all operational costs, reimbursed expenditures, and a set-aside for future infrastructure rehabilitation and replacement. Other Wastewater funds are:

- Wastewater Rate Stabilization Fund
- Wastewater Construction Fund
- Wastewater Rehabilitation Fund

As a partner in the South Placer Wastewater Authority (SPWA) JPA, the City is obligated to meet certain debt service coverage ratios related to long-term debt. The rate covenant outlined in bond documents where debt was issued for wastewater capital improvement projects requires a minimum debt service coverage ratio of 110 percent. While connection fees are the primary source for payment of debt service, wastewater utility revenue is the ultimate security for repayment of the City's portion of the debt.

Waste Services Funds

Waste Services collects, recycles, and disposes of refuse for residential and commercial customers, and oversees the maintenance of the closed Roseville Sanitary Landfill.

The rate-based Waste Services Operations Fund provides for these operational costs as well as regulatory compliance and the implementation of programs aimed at increasing diversion from the waste stream. In addition, the budget includes a set-aside for the rehabilitation and replacement of existing cans and bins. Other Waste Services funds are:

- Waste Services Rate Stabilization Fund
- Waste Services Capital Purchase Fund
- Waste Services Rehabilitation Fund

Fund Summary

6101 - Water Operations	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Licenses and Permits	14,950	10,000	10,000
Charges for Services	31,469,638	31,451,658	33,697,691
Grants and Contributions	98,535	-	-
Use of Property and Money	529,324	525,220	580,832
Fines and Penalties	1,320	-	-
Capital Contributions From Developers and Governmental Activities	578,059	418,307	418,307
Other Revenue	177,764	181,334	181,334
Transfers In - Operating	30,134	-	-
Prior Year Encumbrance Carryover [1]	617,321	981,729	-
TOTAL	**33,517,044**	**33,568,248**	**34,888,164**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Water UBS - Admin	145,290	166,480	197,685
Water UBS - Field	202,805	118,182	296,413
Water UBS - Billing	332,045	357,112	453,943
Water UBS - Cust Serv	218,411	244,410	237,730
Water Administration	2,086,237	5,031,531	2,093,367
Water Legislative and Regulatory Services	-	-	707,273
Water Engineering and Hydrogeology Services	-	-	723,692
Water Customer Service	-	-	726,645
Water Distribution	5,756,137	8,253,238	7,863,885
Water Treatment/Storage Plant	4,493,836	5,629,363	5,708,503
Water Efficiency	1,459,849	2,137,517	2,050,493
Water New Meter Purchase	252,117	300,000	300,000
Water Outreach	120,468	252,987	190,500
Water UEC	150,652	181,788	181,280
Water EU Admin	665,687	773,293	803,196
Water EU Outreach	26,915	169,826	90,720
Water EU Tech Serv	1,200,147	1,179,618	1,187,010
Water EAM Support and Maintenance	-	-	108,677
Other Expenditures/Expenses	1,266,812	2,652,587	2,117,573
Transfers Out - Operating	5,656,579	5,414,304	6,033,853
TOTAL	**24,033,988**	**32,862,236**	**32,072,438**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Transfers In - Capital	409,630	-	-
Prior Year Project Carryover [1]	4,749,598	6,187,465	-
TOTAL	**5,159,228**	**6,187,465**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Project Related	1,566,711	9,693,580	1,200,000
Transfers Out - Capital	52,293	-	-
Transfers Out - Loans	385,000	385,000	385,000
TOTAL	**2,004,004**	**10,078,580**	**1,585,000**
INCREASE (DECREASE) FROM OPERATIONS	**12,638,280**	**(3,185,103)**	**1,230,726**
Total Estimated Beginning Fund Balance	**27,860,130**	**35,131,491**	**24,777,194**
Less Prior Year Encumbrance Carryover [1]	(617,321)	(981,729)	-
Less Prior Year Project Carryover [1]	(4,749,598)	(6,187,465)	-
Total Estimated Adjusted Beginning Fund Balance	**22,493,211**	**27,962,297**	**24,777,194**
Increase (Decrease) From Operations	12,638,280	(3,185,103)	1,230,726
Estimated Ending Fund Balance Before Reserves	**35,131,491**	**24,777,194**	**26,007,920**
Less Encumbrance Carryover Reserve [1]	(981,729)	-	-
Less Project Carryover Reserve [1]	(6,187,465)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**27,962,297**	**24,777,194**	**26,007,920**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

6110 - Water Rate Stabilization	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	162,742	163,331	181,218
Transfers In - Operating	500,000	250,000	250,000
TOTAL	**662,742**	**413,331**	**431,218**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Other Expenditures/Expenses	5,949	8,928	2,027
TOTAL	**5,949**	**8,928**	**2,027**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
TOTAL	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**656,793**	**404,403**	**429,191**
Total Estimated Beginning Fund Balance	**8,466,488**	**9,123,281**	**9,527,684**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**8,466,488**	**9,123,281**	**9,527,684**
Increase (Decrease) From Operations	656,793	404,403	429,191
Estimated Ending Fund Balance Before Reserves	**9,123,281**	**9,527,684**	**9,956,875**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**9,123,281**	**9,527,684**	**9,956,875**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

6120 - Water Construction	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	1,111,503	1,084,038	1,196,398
Capital Contributions From Developers and Governmental Activities	43,739	-	-
Capital Contributions - Connection/Impact Fees	8,384,889	13,613,000	13,154,000
Other Revenue	489,164	-	-
Transfers In - Operating	58,350	58,350	58,350
TOTAL	**10,087,645**	**14,755,388**	**14,408,748**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Other Expenditures/Expenses	52,763	59,750	39,118
TOTAL	**52,763**	**59,750**	**39,118**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Project Related	80,715	1,912,493	-
Transfers In - Capital	91,098	-	-
Transfers In - Loans	640,160	646,390	652,770
Prior Year Project Carryover [1]	19,971,639	16,243,562	-
TOTAL	**20,783,612**	**18,802,445**	**652,770**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Debt Service	4,123,567	4,126,459	4,129,530
Project Related	914,261	32,151,055	16,730,000
Transfers Out - Capital	353,712	-	-
TOTAL	**5,391,540**	**36,277,514**	**20,859,530**
INCREASE (DECREASE) FROM OPERATIONS	**25,426,954**	**(2,779,431)**	**(5,837,130)**
Total Estimated Beginning Fund Balance	**44,996,619**	**50,451,934**	**31,428,941**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	(19,971,639)	(16,243,562)	-
Total Estimated Adjusted Beginning Fund Balance	**25,024,980**	**34,208,372**	**31,428,941**
Increase (Decrease) From Operations	25,426,954	(2,779,431)	(5,837,130)
Estimated Ending Fund Balance Before Reserves	**50,451,934**	**31,428,941**	**25,591,811**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	(16,243,562)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**34,208,372**	**31,428,941**	**25,591,811**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

6130 - Water Rehabilitation	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	253,968	256,772	311,183
Transfers In - Operating	3,876,229	4,351,451	4,612,471
Prior Year Encumbrance Carryover [1]	13,509	202,247	-
TOTAL	**4,143,706**	**4,810,470**	**4,923,654**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Facility Rehabiliation	-	10,656	-
Water Administration	-	-	-
Water EU Tech Services Replacement	3,565	-	-
Water Meter Replacement	143,376	150,000	150,000
Water Rehab	-	75,000	75,655
Water Technology Replacement	49,263	60,000	60,000
Water Emergency Distribution System Repair	-	350,000	350,000
Water Distribution Main Rehab	-	1,650,000	-
Water Transmission Mains Evaluation	41,986	191,591	441,072
Other Expenditures/Expenses	81,005	264,828	24,387
TOTAL	**319,194**	**2,752,075**	**1,101,114**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Transfers In - Capital	7,338	-	-
Prior Year Project Carryover [1]	4,536,009	7,617,026	-
TOTAL	**4,543,347**	**7,617,026**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Project Related	258,794	9,998,142	2,314,068
Transfers Out - Capital	674,488	304,868	-
Transfers Out - Loans	255,160	261,390	267,770
TOTAL	**1,188,442**	**10,564,400**	**2,581,838**
INCREASE (DECREASE) FROM OPERATIONS	**7,179,416**	**(888,979)**	**1,240,702**
Total Estimated Beginning Fund Balance	**12,667,535**	**15,297,433**	**6,589,181**
Less Prior Year Encumbrance Carryover [1]	(13,509)	(202,247)	-
Less Prior Year Project Carryover [1]	(4,536,009)	(7,617,026)	-
Total Estimated Adjusted Beginning Fund Balance	**8,118,017**	**7,478,160**	**6,589,181**
Increase (Decrease) From Operations	7,179,416	(888,979)	1,240,702
Estimated Ending Fund Balance Before Reserves	**15,297,433**	**6,589,181**	**7,829,883**
Less Encumbrance Carryover Reserve [1]	(202,247)	-	-
Less Project Carryover Reserve [1]	(7,617,026)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**7,478,160**	**6,589,181**	**7,829,883**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

6140 - Water Meter Retrofit	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	20,086	20,123	22,919
Capital Contributions From Developers and Governmental Activities	7,698	-	-
Capital Contributions - Connection/Impact Fees	80,139	-	-
Other Revenue	8,754	-	-
TOTAL	**116,677**	**20,123**	**22,919**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Water Meter Retrofit	-	240,000	240,000
Other Expenditures/Expenses	1,179	1,610	256
Transfers Out - Operating	985	-	-
TOTAL	**2,164**	**241,610**	**240,256**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Prior Year Project Carryover [1]	-	100,000	-
TOTAL	**-**	**100,000**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Project Related	-	100,000	150,000
TOTAL	**-**	**100,000**	**150,000**
INCREASE (DECREASE) FROM OPERATIONS	**114,514**	**(221,487)**	**(367,337)**
Total Estimated Beginning Fund Balance	**1,054,289**	**1,168,803**	**847,316**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	-	(100,000)	-
Total Estimated Adjusted Beginning Fund Balance	**1,054,289**	**1,068,803**	**847,316**
Increase (Decrease) From Operations	114,514	(221,487)	(367,337)
Estimated Ending Fund Balance Before Reserves	**1,168,803**	**847,316**	**479,979**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	(100,000)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**1,068,803**	**847,316**	**479,979**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

6201 - Wastewater Operations	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Licenses and Permits	1,080	-	-
Charges for Services	42,288,375	39,914,883	41,289,879
Use of Property and Money	431,255	427,812	515,051
Capital Contributions From Developers and Governmental Activities	142,281	40,000	40,000
Other Revenue	33,445	84	83
Transfers In - Operating	30,116	-	-
Prior Year Encumbrance Carryover [1]	280,177	789,709	-
TOTAL	**43,206,728**	**41,172,488**	**41,845,013**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Wastewater UBS - Admin	149,016	161,174	175,851
Wastewater UBS - Field	187,445	132,238	219,035
Wastewater UBS - Billing	329,233	331,516	422,924
Wastewater UBS - Cust Serv	218,738	210,648	209,697
Water Administration	-	-	80,539
Wastewater Administration	1,440,465	1,953,549	2,164,947
Industrial Treatment	101,719	123,218	143,488
Environmental Treatment Lab	368,895	821,214	752,590
Dry Creek WWTP	7,265,633	8,767,255	9,458,502
Pleasant Grove WWTP	6,749,164	8,059,791	9,098,135
Wastewater Collection	4,779,473	5,726,285	6,258,201
Wastewater Maintenance	1,181,369	1,791,002	1,328,299
Recycled Water	171,881	582,471	282,167
Wastewater Outreach	49,856	161,975	197,500
Wastewater UEC	152,465	181,691	181,222
Wastewater EU Admin	644,213	792,751	786,761
Wastewater EU Outreach	26,915	169,825	90,741
Wastewater EU Tech Serv	1,189,728	1,279,611	1,071,187
Wastewater EAM Support and Maintenance	-	-	108,648
Other Expenditures/Expenses	935,742	2,224,793	1,926,631
Transfers Out - Operating	10,584,147	10,322,548	10,446,545
TOTAL	**36,526,096**	**43,793,555**	**45,403,608**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Transfers In - Capital	41	-	-
Prior Year Project Carryover [1]	34,628	2,008,752	-
TOTAL	**34,668**	**2,008,752**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Project Related	61,568	5,008,752	-
Transfers Out - Capital	13,334	-	-
TOTAL	**74,902**	**5,008,752**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**6,640,398**	**(5,621,067)**	**(3,558,595)**
Total Estimated Beginning Fund Balance	**21,972,717**	**28,298,310**	**19,878,782**
Less Prior Year Encumbrance Carryover [1]	(280,177)	(789,709)	-
Less Prior Year Project Carryover [1]	(34,628)	(2,008,752)	-
Total Estimated Adjusted Beginning Fund Balance	**21,657,912**	**25,499,849**	**19,878,782**
Increase (Decrease) From Operations	6,640,398	(5,621,067)	(3,558,595)
Estimated Ending Fund Balance Before Reserves	**28,298,310**	**19,878,782**	**16,320,187**
Less Encumbrance Carryover Reserve [1]	(789,709)	-	-
Less Project Carryover Reserve [1]	(2,008,752)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**25,499,849**	**19,878,782**	**16,320,187**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

6210 - Wastewater Rate Stabilization	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	111,246	111,658	139,200
Transfers In - Operating	1,250,000	1,250,000	1,250,000
TOTAL	**1,361,246**	**1,361,658**	**1,389,200**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Other Expenditures/Expenses	3,213	4,823	1,538
TOTAL	**3,213**	**4,823**	**1,538**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
TOTAL	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**1,358,033**	**1,356,835**	**1,387,662**
Total Estimated Beginning Fund Balance	**5,559,094**	**6,917,127**	**8,273,962**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**5,559,094**	**6,917,127**	**8,273,962**
Increase (Decrease) From Operations	1,358,033	1,356,835	1,387,662
Estimated Ending Fund Balance Before Reserves	**6,917,127**	**8,273,962**	**9,661,624**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**6,917,127**	**8,273,962**	**9,661,624**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

6220 - Wastewater Construction	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	41,844	29,838	43,384
Capital Contributions - Connection/Impact Fees	9,015,260	13,038,000	12,645,000
Other Revenue	44,867	-	-
TOTAL	**9,101,970**	**13,067,838**	**12,688,384**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Other Expenditures/Expenses	3,552	5,328	427
TOTAL	**3,552**	**5,328**	**427**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
TOTAL	**-**	**-**	**-**
Other Sources/(Uses) [2]	**(9,015,260)**	**(13,038,000)**	**(12,645,000)**
INCREASE (DECREASE) FROM OPERATIONS	**83,158**	**24,510**	**42,957**
Total Estimated Beginning Fund Balance	**2,743,268**	**2,826,426**	**2,850,936**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**2,743,268**	**2,826,426**	**2,850,936**
Increase (Decrease) From Operations	83,158	24,510	42,957
Estimated Ending Fund Balance Before Reserves	**2,826,426**	**2,850,936**	**2,893,893**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**2,826,426**	**2,850,936**	**2,893,893**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

6230 - Wastewater Rehabilitation	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Charges for Services	904,745	-	-
Use of Property and Money	579,504	579,606	505,388
Capital Contributions - Connection/Impact Fees	414,851	602,500	-
Transfers In - Operating	8,010,979	8,386,003	8,471,114
Prior Year Encumbrance Carryover [1]	3,266	319,039	-
TOTAL	**9,913,346**	**9,887,148**	**8,976,502**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Facility Rehabiliation	-	6,012	-
Dry Creek WWTP	-	-	-
Wastewater Collection	-	-	-
Recycled Water Exp Feasibility	151,826	313,027	-
Wastewater Upgrade Sewer Line	89,498	150,000	150,000
Wastewater Clean Out Installation	67,711	125,000	125,000
Wastewater Sewer Service Upgrade	64,361	100,000	100,000
Wastewater Rehab Emergency Collect	40,805	500,000	500,000
Wastewater Technology Replacement	4,629	60,000	60,914
Other Expenditures/Expenses	95,787	74,226	8,722
TOTAL	**514,618**	**1,328,265**	**944,636**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Project Related	-	9,917,877	74,970
Transfers In - Capital	457,526	-	-
Prior Year Project Carryover [1]	11,950,546	6,047,299	-
TOTAL	**12,408,072**	**15,965,176**	**74,970**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Project Related	17,288,610	20,069,906	4,185,815
Transfers Out - Capital	312,853	296,422	-
TOTAL	**17,601,463**	**20,366,328**	**4,185,815**
INCREASE (DECREASE) FROM OPERATIONS	**4,205,336**	**4,157,731**	**3,921,021**
Total Estimated Beginning Fund Balance	**31,602,217**	**23,853,742**	**21,645,135**
Less Prior Year Encumbrance Carryover [1]	(3,266)	(319,039)	-
Less Prior Year Project Carryover [1]	(11,950,546)	(6,047,299)	-
Total Estimated Adjusted Beginning Fund Balance	**19,648,405**	**17,487,404**	**21,645,135**
Increase (Decrease) From Operations	4,205,336	4,157,731	3,921,021
Estimated Ending Fund Balance Before Reserves	**23,853,742**	**21,645,135**	**25,566,156**
Less Encumbrance Carryover Reserve [1]	(319,039)	-	-
Less Project Carryover Reserve [1]	(6,047,299)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**17,487,404**	**21,645,135**	**25,566,156**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

6301 - Waste Services Operations	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Charges for Services	25,091,199	25,709,086	27,001,080
Use of Property and Money	379,148	382,151	411,050
Other Revenue	144,390	101,334	3,333
Transfers In - Operating	30,134	-	500,000
Prior Year Encumbrance Carryover [1]	519,056	340,984	-
TOTAL	**26,163,927**	**26,533,555**	**27,915,463**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Waste Services UBS - Admin	147,420	156,994	167,791
Waste Services UBS - Field	182,928	108,707	-
Waste Services UBS - Billing	327,988	327,355	415,964
Waste Services UBS - Customer Service	218,738	209,404	198,680
Street Sweeping	1,134,426	1,579,048	1,332,293
Waste Services Administration	1,264,652	1,558,782	1,707,417
Waste Services Pickup - Residential	3,231,054	3,677,367	3,956,223
Waste Services Pickup - Commercial	3,386,113	3,774,266	4,115,521
Waste Services Maintenance	568,759	638,849	795,355
Disposal	7,343,487	9,248,075	9,180,000
Recycling	572,869	635,477	656,311
Green Waste Program	1,738,589	1,886,319	2,066,523
Organic Waste Program	340,484	517,085	536,840
Waste Services Outreach	79,947	170,200	160,500
Waste Services Annual Rehab	-	-	178,539
Waste Services UEC	151,089	181,793	175,548
Waste Services EU Admin	643,719	792,601	785,321
Waste Services EU Outreach	26,915	194,878	72,215
Waste Services EU Tech Serv	264,593	284,428	238,503
Waste Services EAM Support and Maintenance	-	-	108,381
Other Expenditures/Expenses	884,765	1,488,119	1,358,215
Transfers Out - Operating	1,306,173	770,165	1,161,453
TOTAL	**23,814,708**	**28,199,912**	**29,367,595**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Transfers In - Capital	13,499	-	-
Prior Year Project Carryover [1]	28,153	7,999,191	-
TOTAL	**41,652**	**7,999,191**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Project Related	40,496	8,799,191	1,000,000
Transfers Out - Capital	4,205	-	-
TOTAL	**44,701**	**8,799,191**	**1,000,000**
INCREASE (DECREASE) FROM OPERATIONS	**2,346,170**	**(2,466,357)**	**(2,452,132)**
Total Estimated Beginning Fund Balance	**20,612,529**	**22,411,490**	**11,604,958**
Less Prior Year Encumbrance Carryover [1]	(519,056)	(340,984)	-
Less Prior Year Project Carryover [1]	(28,153)	(7,999,191)	-
Total Estimated Adjusted Beginning Fund Balance	**20,065,320**	**14,071,315**	**11,604,958**
Increase (Decrease) From Operations	2,346,170	(2,466,357)	(2,452,132)
Estimated Ending Fund Balance Before Reserves	**22,411,490**	**11,604,958**	**9,152,826**
Less Encumbrance Carryover Reserve [1]	(340,984)	-	-
Less Project Carryover Reserve [1]	(7,999,191)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**14,071,315**	**11,604,958**	**9,152,826**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

6310 - Waste Services Rate Stabilization	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	37,761	37,871	41,883
Transfers In - Operating	100,000	103,000	100,000
TOTAL	**137,761**	**140,871**	**141,883**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Transfers Out - Operating	-	-	1,000,000
TOTAL	**-**	**-**	**1,000,000**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
TOTAL	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**137,761**	**140,871**	**(858,117)**
Total Estimated Beginning Fund Balance	**1,966,729**	**2,104,490**	**2,245,361**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**1,966,729**	**2,104,490**	**2,245,361**
Increase (Decrease) From Operations	137,761	140,871	(858,117)
Estimated Ending Fund Balance Before Reserves	**2,104,490**	**2,245,361**	**1,387,244**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**2,104,490**	**2,245,361**	**1,387,244**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

6320 - Waste Services Capital Purchases	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	69,428	69,563	80,054
Capital Contributions - Connection/Impact Fees	520,910	714,500	669,500
Prior Year Encumbrance Carryover [1]	19,374	-	-
TOTAL	**609,712**	**784,063**	**749,554**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Waste Services Maintenance	-	-	35,750
Waste Services Capital Purchases	105,500	224,000	224,000
Other Expenditures/Expenses	5,325	756,205	4,730
TOTAL	**110,825**	**980,205**	**264,480**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
TOTAL	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**498,887**	**(196,142)**	**485,074**
Total Estimated Beginning Fund Balance	**3,570,811**	**4,050,324**	**3,854,182**
Less Prior Year Encumbrance Carryover [1]	(19,374)	-	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**3,551,437**	**4,050,324**	**3,854,182**
Increase (Decrease) From Operations	498,887	(196,142)	485,074
Estimated Ending Fund Balance Before Reserves	**4,050,324**	**3,854,182**	**4,339,256**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**4,050,324**	**3,854,182**	**4,339,256**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

6330 - Waste Services Rehabilitation	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	45,946	46,534	51,587
Transfers In - Operating	565,623	365,712	1,116,122
Prior Year Encumbrance Carryover [1]	2,580	12,384	-
TOTAL	**614,149**	**424,630**	**1,167,709**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Facility Rehabiliation	-	6,206	-
Waste Services Pickup - Commercial	-	-	-
Waste Services Maintenance	-	-	-
Waste Services Annual Rehab	206,442	806,178	2,238,138
Waste Services Technology Replacement	-	30,000	30,000
Other Expenditures/Expenses	37,577	8,289	5,858
TOTAL	**244,019**	**850,673**	**2,273,996**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Prior Year Project Carryover [1]	109,352	53,513	-
TOTAL	**109,352**	**53,513**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Project Related	-	602,891	147,591
Transfers Out - Capital	178,051	193,428	-
TOTAL	**178,051**	**796,319**	**147,591**
INCREASE (DECREASE) FROM OPERATIONS	**301,431**	**(1,168,849)**	**(1,253,878)**
Total Estimated Beginning Fund Balance	**2,370,136**	**2,559,635**	**1,324,889**
Less Prior Year Encumbrance Carryover [1]	(2,580)	(12,384)	-
Less Prior Year Project Carryover [1]	(109,352)	(53,513)	-
Total Estimated Adjusted Beginning Fund Balance	**2,258,204**	**2,493,738**	**1,324,889**
Increase (Decrease) From Operations	301,431	(1,168,849)	(1,253,878)
Estimated Ending Fund Balance Before Reserves	**2,559,635**	**1,324,889**	**71,011**
Less Encumbrance Carryover Reserve [1]	(12,384)	-	-
Less Project Carryover Reserve [1]	(53,513)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**2,493,738**	**1,324,889**	**71,011**

[#] End notes are available on the last page of the Fund Summaries section.

Transportation Funds Overview

Transportation Funds Overview

The Transportation Funds are used for Transit, Bikeway and Transportation Systems Management (TSM) programs and projects, and street and road improvements, such as roadway resurfacing. However, funds must be used to meet all transit needs determined to be reasonable before funds can be diverted to bikeway, TSM or roadway improvements. The three enterprise funds that comprise the transportation funds include:

- **Transit Fund** - This fund supports transit operations (including services for the elderly and the handicapped), maintenance and capital improvements, California Transportation Development Act (TDA) law requires the City maintain at least a 15 percent fare box recovery ratio.
- **Transportation Fund** - This fund supports bikeway development and maintenance, bicycle education programs, and the TSM Program. This fund also supports roadway resurfacing and pedestrian improvements when funds are available.
- **Consolidated Transportation Service Agency (CTSA) Fund** - This fund supports the South Placer Transit Information Center (the Call Center) and the Transit Ambassador and Mobility Management Programs, which are services provided by the City of Roseville on behalf of the West Placer Consolidated Transportation Services Agency (WPCTSA).

Revenue

State sales taxes, passenger fares, and federal grants typically account for most of the total revenues for the Transportation Funds. Two key sources of money allocated to the City's Transportation Funds each year are derived from the TDA. These are revenues from the State Transit Assistance (STA) and Local Transportation Funds (LTF) accounts. The LTF allocation to the City of Roseville is derived from a quarter-cent general sales tax collected in Placer County and distributed based upon the City's population. The STA allocation is derived from the statewide sales tax on diesel fuel and is distributed using a formula based upon population and transit fare revenues. Two transit revenues are derived from Senate Bill 1 (SB 1). One of the SB 1 sources augments the STA allocation, and like STA is derived from fuel excise taxes. A program called State of Good Repair (SGR) was also created by SB 1 and is funded by State Transportation Improvement fees on vehicle registrations. Passenger fares, federal, state and local grants, and bus advertising are other sources of revenue.

Funding for the CTSA programs is provided by the WPCTSA (whose funds are derived from the TDA and managed by the Placer County Transportation Planning Agency) and federal grant revenue.

Expense

Seventy-five percent of all operating expenses in the Transportation Funds are for Roseville Transit operations such as contractor expenses, vehicle maintenance, fuel, and administration. The other 25 percent of operating expenses pay for bikeway and pedestrian planning and education, TSM programs, safe routes to school programs, crossing guards program, Public Works communications, and engineering. A significant share of the Transportation Funds support capital projects for transit, bikeways, bike trail resurfacing and road maintenance.

Fund Summary

6511 - Transit	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Charges for Services	944,226	991,000	891,000
Grants and Contributions	6,592,045	6,087,695	5,078,694
Use of Property and Money	64,749	68,582	116,979
Capital Contributions From Developers and Governmental Activities	36,932	40,000	40,000
Other Revenue	134,444	301,915	319,000
Transfers In - Operating	80,824	89,812	95,366
Prior Year Encumbrance Carryover [1]	207,269	-	-
TOTAL	**8,060,491**	**7,579,004**	**6,541,039**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Transit Administration	711,093	709,946	788,830
Transit Services	4,809,810	5,142,989	5,434,339
Transit Bus Shelter Replacement	-	50,000	50,000
Transportation	-	-	-
Consolidated Transit Services Agency	-	-	-
Other Expenditures/Expenses	222,974	156,611	202,227
Transfers Out - Operating	18,297	-	-
TOTAL	**5,762,173**	**6,059,546**	**6,475,396**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Project Related	-	8,477,107	63,750
Transfers In - Capital	129,887	-	-
Prior Year Project Carryover [1]	500,294	2,245,132	-
TOTAL	**630,182**	**10,722,239**	**63,750**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Project Related	2,047,062	10,871,681	66,701
Transfers Out - Capital	43,257	64,151	-
TOTAL	**2,090,319**	**10,935,832**	**66,701**
INCREASE (DECREASE) FROM OPERATIONS	**838,180**	**1,305,865**	**62,692**
Total Estimated Beginning Fund Balance	**1,541,698**	**1,672,315**	**733,048**
Less Prior Year Encumbrance Carryover [1]	(207,269)	-	-
Less Prior Year Project Carryover [1]	(500,294)	(2,245,132)	-
Total Estimated Adjusted Beginning Fund Balance	**834,135**	**(572,817)**	**733,048**
Increase (Decrease) From Operations	838,180	1,305,865	62,692
Estimated Ending Fund Balance Before Reserves	**1,672,315**	**733,048**	**795,740**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	(2,245,132)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**(572,817)**	**733,048**	**795,740**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

6520 - Transportation	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Charges for Services	-	-	-
Grants and Contributions	9,358,485	1,733,034	1,470,680
Use of Property and Money	1,602	-	16,177
Capital Contributions From Developers and Governmental Activities	1,059	5,000	5,000
Other Revenue	3,890	22,000	27,000
Prior Year Encumbrance Carryover [1]	90	-	-
TOTAL	**9,365,125**	**1,760,034**	**1,518,857**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Transit Administration	-	-	-
Transportation	1,054,044	1,733,034	1,352,672
Consolidated Transit Services Agency	-	-	-
Other Expenditures/Expenses	132,750	116,718	143,745
Transfers Out - Operating	65,340	-	-
TOTAL	**1,252,133**	**1,849,752**	**1,496,417**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Project Related	7,350,448	4,623,508	103,750
Transfers In - Capital	374,690	-	-
Prior Year Project Carryover [1]	11,390,578	5,161,341	-
TOTAL	**19,115,715**	**9,784,849**	**103,750**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Project Related	11,229,144	8,284,849	107,225
Transfers Out - Capital	4,373,491	22,389	-
Other Sources/(Uses) [2]	**-**	**4,979,220**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**11,626,073**	**6,367,113**	**18,965**
Total Estimated Beginning Fund Balance	**1,103,719**	**1,339,124**	**2,544,896**
Less Prior Year Encumbrance Carryover [1]	(90)	-	-
Less Prior Year Project Carryover [1]	(11,390,578)	(5,161,341)	-
Total Estimated Adjusted Beginning Fund Balance	**(10,286,949)**	**(3,822,217)**	**2,544,896**
Increase (Decrease) From Operations	11,626,073	6,367,113	18,965
Estimated Ending Fund Balance Before Reserves	**1,339,124**	**2,544,896**	**2,563,861**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	(5,161,341)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**(3,822,217)**	**2,544,896**	**2,563,861**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

6540 - Consolidated Transit Services Agency	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Grants and Contributions	378,001	400,000	384,500
Use of Property and Money	12,805	13,278	8,980
Prior Year Encumbrance Carryover [1]	18,527	-	-
TOTAL	**409,333**	**413,278**	**393,480**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Transit Administration	-	-	-
Transportation	-	-	-
Consolidated Transit Services Agency	595,649	595,178	518,981
Other Expenditures/Expenses	12,657	20,797	24,955
Transfers Out - Operating	685	-	-
TOTAL	**608,991**	**615,975**	**543,936**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Transfers Out - Capital	4,349	6,388	-
TOTAL	**4,349**	**6,388**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**(204,007)**	**(209,085)**	**(150,456)**
Total Estimated Beginning Fund Balance	**701,412**	**478,878**	**269,793**
Less Prior Year Encumbrance Carryover [1]	(18,527)	-	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**682,885**	**478,878**	**269,793**
Increase (Decrease) From Operations	(204,007)	(209,085)	(150,456)
Estimated Ending Fund Balance Before Reserves	**478,878**	**269,793**	**119,337**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**478,878**	**269,793**	**119,337**

[#] End notes are available on the last page of the Fund Summaries section.

Youth Development Fund Overview

Youth Development Fund Overview

The Parks, Recreation & Libraries Department operates Adventure Club and Preschool programs, which are accounted for within the Youth Development Fund. The Youth Development Fund currently has the largest fund balance since 2001. The fund performed well during the last fiscal year and with continued positive enrollment trends, the fund should continue to see positive growth in the coming years. Due to COVID-19, all Youth Development programs closed on March 19, 2020 which may have significant financial impacts to the fund balance.

Youth Development programs provide safe, engaging and memorable experiences for Roseville children and families. The Adventure Club & Preschool programs operate in partnership with both the Roseville and Dry Creek School Districts to provide before and after school licensed child care at 18 elementary school sites serving over 2,700 families. Riego Creek Adventure Club and Preschool is scheduled to open at the new school campus in August of 2020. Subsidized care programs are offered for qualifying families at locations eligible for grant funding.

Revenue

The most significant sources of revenue include fees for providing before and after school child care and preschool tuition. The ability to generate these fees depends on families' demand for care and desire to participate in Adventure Club and Preschool. Subsidized care options are available through a state grant to provide services for qualifying families at three locations.

Additionally, through a Memorandum of Understanding (MOU) with the Roseville City School District, the District reimburses the City for direct costs to provide the After School Education & Safety (ASES) after school program at Cirby and Woodbridge Schools. These subsidized care programs are funded within the Youth Development Fund and provide a significant benefit for participating families.

Expenses

Operationally, program revenues continue to offset all direct and indirect/fund level expense. Direct expense include staff salaries, facility maintenance, material and supplies. Indirect fund expenses include post-retirement insurance, City indirect contributions, Internal Service Fund expense, and loan payments.

Debt

One loan currently exists within the Youth Development Fund. The loan encompasses the following: an accounts receivable balance payoff loan was necessary in FY2013-14 and the fund needed a loan to purchase the Fiddyment Farm facility in 2015, the Orchard Ranch facility in FY2017-18, and the Riego Creek facility in FY20-21. The loan is scheduled for payoff in 2037.

Capital improvement Projects (CIPs)

All CIP expense for facility maintenance including HVAC repair, flooring replacements, exterior paint, Americans with Disabilities Act (ADA) ramp repair/resurface, etc. are funded within the Youth Development Fund. As new schools open, the fund incurs the expense to purchase new facilities at approximately $320,000 per site.

Fund Summary

6591 - Youth Development	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Charges for Services	6,626,932	6,560,148	7,423,094
Grants and Contributions	421,153	324,000	324,000
Use of Property and Money	20,016	18,406	14,294
Other Revenue	240,662	235,700	250,700
Prior Year Encumbrance Carryover [1]	2,060	4,802	-
TOTAL	**7,310,823**	**7,143,056**	**8,012,088**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Adventure Clubs	4,396,753	4,507,650	5,470,343
Preschool Education	471,814	551,994	552,472
After School Education Safety	411,975	434,378	389,301
CDE Child Development	947,658	968,367	820,909
Other Expenditures/Expenses	309,664	417,513	529,418
Transfers Out - Operating	230,679	-	-
TOTAL	**6,768,543**	**6,879,902**	**7,762,443**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Transfers In - Loans	-	340,000	-
TOTAL	**304,988**	**356,887**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Project Related	358,101	412,887	80,000
Transfers Out - Capital	67,682	103,625	-
Transfers Out - Loans	57,219	55,000	55,000
TOTAL	**483,001**	**571,512**	**135,000**
INCREASE (DECREASE) FROM OPERATIONS	**364,267**	**48,529**	**114,645**
Total Estimated Beginning Fund Balance	**859,638**	**916,857**	**943,697**
Less Prior Year Encumbrance Carryover [1]	(2,060)	(4,802)	-
Less Prior Year Project Carryover [1]	(304,988)	(16,887)	-
Total Estimated Adjusted Beginning Fund Balance	**552,590**	**895,168**	**943,697**
Increase (Decrease) From Operations	364,267	48,529	114,645
Estimated Ending Fund Balance Before Reserves	**916,857**	**943,697**	**1,058,342**
Less Encumbrance Carryover Reserve [1]	(4,802)	-	-
Less Project Carryover Reserve [1]	(16,887)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**895,168**	**943,697**	**1,058,342**

[#] End notes are available on the last page of the Fund Summaries section.

Special Revenue Funds Overview

These funds are established to collect money that must be used for a specific purpose. Special Revenue Funds provide an extra level of accountability and transparency to taxpayers that their tax dollars will go toward an intended purpose. Special Revenue Funds are:

- Affordable Housing In Lieu and Program Equity Fund
- BEGIN Fund
- Cable TV Peg Funds
- CalHome Fund
- Community Development Block Grant Fund
- Federal Asset Seizure Fund
- Forfeited Property Fund
- Golf Course Funds
- Highway Users Tax Fund
- HOME Investment Partnership Program Fund
- Housing Successor Low Mod Fund
- Housing Trust Fund
- Landscape & Lighting and Services District Funds
- Native Oak Tree Propagation Fund
- Non-Native Tree Propagation Fund
- Open Space Fund
- Police Evidence Fund
- Road Maintenance and Rehab Fund
- Roseville Aquatics Maintenance Fund
- State Gas Tax Fund
- Supplemental Law Enforcement Fund
- Technology Replacement Fund
- Traffic Safety Fund
- Trench Cut Recovery Fund

Following are details for three of the larger Special Revenue Funds presented in this section (Highway Users Tax Fund, RMRA, and Golf Course Operations Funds).

Highway Users Tax (HUT) Fund and RMRA Fund

The HUT Fund, along with the RMRA Fund, are the City's primary sources of funding for the street maintenance program which includes maintenance of pavements, curb and gutter, sidewalks, and roadway drainage systems.

Revenue

The source of annual revenue for the HUT and RMRA funds come from State Excise Tax paid at the pump. RMRA funds are a result of the 2017 passage of Senate Bill 1 which established an additional gas tax in California for road maintenance purposes. Other sources of road maintenance revenue include the Roadway Fund which derives its annual revenue from Utility Impact Reimbursement (UIR) funds paid by Environmental Utilities for their impact to the City's roadway network, Transportation Development Act funds remaining after funding the City's Transit needs, and Federal Regional Surface Transportation Program (RSTP) funds from the Federal Excise Tax (Federal Gas Tax) paid at the pump. The amount of HUT and RMRA fund revenue the City receives is a function of Roseville's population and roadway miles. As the City grows, the HUT and RMRA fund revenues will increase accordingly. Roadway Fund revenues are a function of the actual cost of the previous year's resurfacing work (UIR portion) and the cost of meeting the City's transit needs (TDA portion).

Expenses

These funds include costs for staff, materials, and equipment. Also included are the roadway resurfacing contracts that are put out to bid each year. For roadway resurfacing, it is most cost effective for the City crews to perform the prep work (crack filling, pothole repair, etc.) and then contract out the application of the resurfacing material.

The City has invested over $1 billion in street infrastructure, so it is critical to protect that investment. The City's goal is to maintain arterial and collector streets at a Pavement Quality Index (PQI) of 72 or better, and 65 or better for residential streets. PQI is a measure from 1 to 100, with 100 representing a brand new street. Having high quality street pavement is a key element in maintaining the high quality of life Roseville citizens and business owners have come to expect. In order to achieve this goal for all streets in Roseville, approximately $3 million per year of additional revenue would be required for the next 8 to 10 years.

Special Revenue Funds are funds that are established to collect money that must be used for a specific purpose.

Special Revenue Funds Overview

Golf Course Funds

The City owns two municipal golf courses, operated and maintained by contracts and managed by the Parks, Recreation & Libraries Department. Woodcreek Golf Club is an 18-hole championship course with a lighted driving range and full service restaurant and banquet facility designed to provide the public with a country club like experience. Diamond Oaks Golf Course is an 18-hole traditional municipal course designed to ensure recreational golf is available to the public. Both courses provide a variety of golf opportunities for City residents and neighbors. The Golf Course Operations Fund is the special revenue fund associated with the golf courses.

Revenue

The most significant source of revenue is generated through user fees for course play. Additional revenue is derived from food and beverage services. Revenue generation related to golf industry economics is highly dependent upon customers' desire to expend their disposable income in recreational golf. Nationally, golf rounds are reported up by 1.5% in 2019, however, due to COVID-19, both Roseville golf courses were closed on March 20, 2020. As a result, golf revenue targets will not be met in FY19-20. As the golf market slowly recovers, the Golf Course Fund is projected to remain in a negative position for the next several years.

Expense

The major fund expenses are course maintenance, bond payments and utilities. Although City staff is involved in the management of course contracts, no staff are employed directly at the courses. The Woodcreek Golf Course is currently operating at a deficit which is expected to continue through at least 2024. This is due primarily to the annual bond payment of $490,000 per year. Based on current revenue and expense trends, this fund requires a subsidy from the General Fund, however, it is expected that the fund will be in a better position after 2024 once the final bond payment is made.

Debt

The construction of Woodcreek Golf Club was financed through municipal bonds. The construction of the Woodcreek clubhouse was financed through an inter-fund loan.

Capital Improvement

Minor course repairs and improvements are handled through the operations accounts while more significant repairs and renovations are handled through CIPs.

Fund Summary

2199 - Landscape & Lighting Districts/Services District	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Taxes	11,416,147	11,890,398	15,409,643
Use of Property and Money	221,672	214,684	156,478
Other Revenue	412	-	-
TOTAL	**11,638,232**	**12,105,082**	**15,566,121**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Landscape and Lighting Districts	1,617,481	1,710,483	1,741,751
Services Districts	4,372,829	4,941,371	5,376,264
Transfers Out - Operating	4,431,267	5,062,744	5,675,086
TOTAL	**10,421,577**	**11,714,598**	**12,793,101**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
TOTAL	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**1,216,655**	**390,484**	**2,773,020**
Total Estimated Beginning Fund Balance	**12,603,090**	**13,819,745**	**14,210,229**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**12,603,090**	**13,819,745**	**14,210,229**
Increase (Decrease) From Operations	1,216,655	390,484	2,773,020
Estimated Ending Fund Balance Before Reserves	**13,819,745**	**14,210,229**	**16,983,249**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**13,819,745**	**14,210,229**	**16,983,249**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

2201 - Community Development Block Grant	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Grants and Contributions	1,304,270	812,758	709,562
Use of Property and Money	-	-	-
Other Revenue	16,050	98,078	-
Prior Year Encumbrance Carryover [1]	-	46,671	-
TOTAL	**1,320,320**	**957,507**	**709,562**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Housing	1,265,743	957,507	713,172
Housing - Rehab	-	-	-
Other Expenditures/Expenses	(133,109)	-	-
TOTAL	**1,132,635**	**957,507**	**713,172**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Prior Year Project Carryover [1]	95,793	-	-
TOTAL	**95,793**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Project Related	101,211	-	-
TOTAL	**101,211**	**-**	**-**
Other Sources/(Uses) [2]	**-**	**194,484**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**182,268**	**194,484**	**(3,610)**
Total Estimated Beginning Fund Balance	**(133,266)**	**(46,791)**	**101,022**
Less Prior Year Encumbrance Carryover [1]	-	(46,671)	-
Less Prior Year Project Carryover [1]	(95,793)	-	-
Total Estimated Adjusted Beginning Fund Balance	**(229,059)**	**(93,462)**	**101,022**
Increase (Decrease) From Operations	182,268	194,484	(3,610)
Estimated Ending Fund Balance Before Reserves	**(46,791)**	**101,022**	**97,412**
Less Encumbrance Carryover Reserve [1]	(46,671)	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**(93,462)**	**101,022**	**97,412**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

2210 - HOME Investment Partnership Program	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	7,301	3,790	8,363
Other Revenue	352,890	150,000	600,000
TOTAL	**360,191**	**153,790**	**608,363**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Housing	4,124	475,622	400,000
TOTAL	**4,124**	**475,622**	**400,000**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
TOTAL	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**356,067**	**(321,832)**	**208,363**
Total Estimated Beginning Fund Balance	**60,163**	**416,230**	**94,398**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**60,163**	**416,230**	**94,398**
Increase (Decrease) From Operations	356,067	(321,832)	208,363
Estimated Ending Fund Balance Before Reserves	**416,230**	**94,398**	**302,761**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**416,230**	**94,398**	**302,761**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

2220 - CalHOME	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	6,025	6,105	6,809
Other Revenue	44,851	45,000	45,000
TOTAL	**50,876**	**51,105**	**51,809**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Housing	-	385,000	90,000
TOTAL	**-**	**385,000**	**90,000**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Transfers Out - Capital	1,880	-	-
TOTAL	**1,880**	**-**	**-**
Other Sources/(Uses) [2]	**-**	**285,000**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**48,996**	**(48,895)**	**(38,191)**
Total Estimated Beginning Fund Balance	**298,500**	**347,496**	**298,601**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**298,500**	**347,496**	**298,601**
Increase (Decrease) From Operations	48,996	(48,895)	(38,191)
Estimated Ending Fund Balance Before Reserves	**347,496**	**298,601**	**260,410**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**347,496**	**298,601**	**260,410**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

2230 - BEGIN	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	8,601	2,102	1,729
Other Revenue	30,000	60,000	60,000
TOTAL	**38,601**	**62,102**	**61,729**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Housing	60,000	170,000	88,000
TOTAL	**60,000**	**170,000**	**88,000**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Transfers Out - Capital	946	-	-
TOTAL	**946**	**-**	**-**
Other Sources/(Uses) [2]	**-**	**80,000**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**(22,345)**	**(27,898)**	**(26,271)**
Total Estimated Beginning Fund Balance	**110,799**	**88,454**	**60,556**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**110,799**	**88,454**	**60,556**
Increase (Decrease) From Operations	(22,345)	(27,898)	(26,271)
Estimated Ending Fund Balance Before Reserves	**88,454**	**60,556**	**34,285**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**88,454**	**60,556**	**34,285**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

2240 - Supplemental Law Enforcement Services	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Taxes	874,561	225,000	225,000
Use of Property and Money	15,202	15,185	6,272
TOTAL	**889,763**	**240,185**	**231,272**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Police Communications	-	-	44,677
Patrol	-	120,000	-
Investigations	-	-	8,249
Police Traffic	-	-	6,080
Other Expenditures/Expenses	391	587	-
Transfers Out - Operating	758,037	135,000	135,000
TOTAL	**758,428**	**255,587**	**194,006**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
TOTAL	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**131,335**	**(15,402)**	**37,266**
Total Estimated Beginning Fund Balance	**191,396**	**322,731**	**307,329**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**191,396**	**322,731**	**307,329**
Increase (Decrease) From Operations	131,335	(15,402)	37,266
Estimated Ending Fund Balance Before Reserves	**322,731**	**307,329**	**344,595**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**322,731**	**307,329**	**344,595**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

2250 - Forfeited Property	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	3,179	3,235	3,927
Other Revenue	55,713	-	15,000
Prior Year Encumbrance Carryover [1]	-	17,715	-
TOTAL	**58,891**	**20,950**	**18,927**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Police Administration	30,974	67,715	50,000
TOTAL	**30,974**	**67,715**	**50,000**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
TOTAL	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**27,918**	**(46,765)**	**(31,073)**
Total Estimated Beginning Fund Balance	**172,720**	**200,638**	**136,158**
Less Prior Year Encumbrance Carryover [1]	-	(17,715)	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**172,720**	**182,923**	**136,158**
Increase (Decrease) From Operations	27,918	(46,765)	(31,073)
Estimated Ending Fund Balance Before Reserves	**200,638**	**136,158**	**105,085**
Less Encumbrance Carryover Reserve [1]	(17,715)	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**182,923**	**136,158**	**105,085**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

2260 - Federal Asset Seizure	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	2,323	2,333	2,252
TOTAL	**2,323**	**2,333**	**2,252**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Police Administration	15,852	50,000	50,000
TOTAL	**15,852**	**50,000**	**50,000**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
TOTAL	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**(13,529)**	**(47,667)**	**(47,748)**
Total Estimated Beginning Fund Balance	**128,855**	**115,326**	**67,659**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**128,855**	**115,326**	**67,659**
Increase (Decrease) From Operations	(13,529)	(47,667)	(47,748)
Estimated Ending Fund Balance Before Reserves	**115,326**	**67,659**	**19,911**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**115,326**	**67,659**	**19,911**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

2301 - State Gas Tax	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	67,735	74,765	49,818
Other Revenue	1,300	-	-
TOTAL	**69,035**	**74,765**	**49,818**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Public Works Engineering	-	22,000	40,000
Street Resurfacing	-	20,000	-
Other Expenditures/Expenses	4,026	15,040	13,713
TOTAL	**4,026**	**57,040**	**53,713**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Transfers In - Loans	80,000	80,000	1,342,959
Prior Year Project Carryover [1]	3,855,754	2,076,675	-
TOTAL	**3,935,754**	**2,156,675**	**1,342,959**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Project Related	112,054	2,076,675	-
Transfers Out - Capital	1,457,025	-	-
TOTAL	**1,569,079**	**2,076,675**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**2,431,684**	**97,725**	**1,339,064**
Total Estimated Beginning Fund Balance	**3,935,711**	**2,511,641**	**532,691**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	(3,855,754)	(2,076,675)	-
Total Estimated Adjusted Beginning Fund Balance	**79,956**	**434,966**	**532,691**
Increase (Decrease) From Operations	2,431,684	97,725	1,339,064
Estimated Ending Fund Balance Before Reserves	**2,511,641**	**532,691**	**1,871,755**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	(2,076,675)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**434,966**	**532,691**	**1,871,755**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

2305 - Highway Users Tax	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Taxes	2,678,105	3,453,379	3,520,622
Use of Property and Money	131,921	131,694	175,213
Other Revenue	154,736	-	-
Prior Year Encumbrance Carryover [1]	4,030	-	-
TOTAL	**2,968,791**	**3,585,073**	**3,695,835**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Public Works Admin	-	-	6,000
Public Works Engineering	2,907	22,000	188,685
Street Drainage	-	-	30,000
Paving	-	-	1,026,323
Street Signs	-	-	50,000
Street Markings	-	-	50,000
Street Resurfacing	620,690	861,468	-
Other Expenditures/Expenses	10,554	31,292	36,375
TOTAL	**634,151**	**914,760**	**1,387,383**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Transfers In - Capital	25,791	-	-
Prior Year Project Carryover [1]	2,038,266	6,409,197	-
TOTAL	**2,064,057**	**6,409,197**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Project Related	91,879	10,119,197	2,750,000
Transfers Out - Capital	8,215	9,184	-
TOTAL	**100,095**	**10,128,381**	**2,750,000**
INCREASE (DECREASE) FROM OPERATIONS	**4,298,602**	**(1,048,871)**	**(441,548)**
Total Estimated Beginning Fund Balance	**6,428,421**	**8,684,727**	**1,226,659**
Less Prior Year Encumbrance Carryover [1]	(4,030)	-	-
Less Prior Year Project Carryover [1]	(2,038,266)	(6,409,197)	-
Total Estimated Adjusted Beginning Fund Balance	**4,386,125**	**2,275,530**	**1,226,659**
Increase (Decrease) From Operations	4,298,602	(1,048,871)	(441,548)
Estimated Ending Fund Balance Before Reserves	**8,684,727**	**1,226,659**	**785,111**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	(6,409,197)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**2,275,530**	**1,226,659**	**785,111**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

2307 - Road Maintenance and Rehab	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	17,932	19,795	49,898
Other Revenue	2,516,239	5,124,811	2,637,415
TOTAL	**2,534,171**	**5,144,606**	**2,687,313**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Public Works Engineering	-	22,000	-
TOTAL	**-**	**22,000**	**-**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Prior Year Project Carryover [1]	1,324,822	731,816	-
TOTAL	**1,324,822**	**731,816**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Project Related	-	1,974,291	1,250,000
Transfers Out - Capital	593,005	-	-
TOTAL	**593,005**	**1,974,291**	**1,250,000**
INCREASE (DECREASE) FROM OPERATIONS	**3,265,988**	**3,880,131**	**1,437,313**
Total Estimated Beginning Fund Balance	**788,944**	**2,730,110**	**5,878,425**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	(1,324,822)	(731,816)	-
Total Estimated Adjusted Beginning Fund Balance	**(535,878)**	**1,998,294**	**5,878,425**
Increase (Decrease) From Operations	3,265,988	3,880,131	1,437,313
Estimated Ending Fund Balance Before Reserves	**2,730,110**	**5,878,425**	**7,315,738**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	(731,816)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**1,998,294**	**5,878,425**	**7,315,738**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

2321 - Traffic Safety	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	-	-	19,756
Fines and Penalties	222,327	240,000	230,000
Prior Year Encumbrance Carryover [1]	-	102,643	-
TOTAL	**222,327**	**342,643**	**249,756**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Patrol	-	105,643	3,000
Police Vehicles	-	-	100,106
Paving	-	200,000	200,000
Other Expenditures/Expenses	-	-	5,968
TOTAL	**-**	**305,643**	**309,074**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Project Related	-	63,836	-
TOTAL	**-**	**63,836**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**222,327**	**(26,836)**	**(59,318)**
Total Estimated Beginning Fund Balance	**772,207**	**994,535**	**865,056**
Less Prior Year Encumbrance Carryover [1]	-	(102,643)	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**772,207**	**891,892**	**865,056**
Increase (Decrease) From Operations	222,327	(26,836)	(59,318)
Estimated Ending Fund Balance Before Reserves	**994,535**	**865,056**	**805,738**
Less Encumbrance Carryover Reserve [1]	(102,643)	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**891,892**	**865,056**	**805,738**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

2361 - Trench Cut Recovery	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	2,913	2,923	3,069
Capital Contributions From Developers and Governmental Activities	-	5,000	5,000
TOTAL	**2,913**	**7,923**	**8,069**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Other Expenditures/Expenses	115	172	-
TOTAL	**115**	**172**	**-**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
TOTAL	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**2,798**	**7,751**	**8,069**
Total Estimated Beginning Fund Balance	**153,773**	**156,571**	**164,322**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**153,773**	**156,571**	**164,322**
Increase (Decrease) From Operations	2,798	7,751	8,069
Estimated Ending Fund Balance Before Reserves	**156,571**	**164,322**	**172,391**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**156,571**	**164,322**	**172,391**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

2401 - Technology Replacement	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Charges for Services	533,759	952,500	759,000
Use of Property and Money	25,421	26,139	30,719
Prior Year Encumbrance Carryover [1]	36,800	192,750	-
TOTAL	**595,980**	**1,171,389**	**789,719**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Development Services Admin	231,970	745,250	421,000
Other Expenditures/Expenses	1,522	-	115,000
TOTAL	**233,491**	**745,250**	**536,000**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Transfers Out - Loans	95,054	-	-
TOTAL	**95,054**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**267,434**	**426,139**	**253,719**
Total Estimated Beginning Fund Balance	**1,251,148**	**1,481,782**	**1,715,171**
Less Prior Year Encumbrance Carryover [1]	(36,800)	(192,750)	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**1,214,348**	**1,289,032**	**1,715,171**
Increase (Decrease) From Operations	267,434	426,139	253,719
Estimated Ending Fund Balance Before Reserves	**1,481,782**	**1,715,171**	**1,968,890**
Less Encumbrance Carryover Reserve [1]	(192,750)	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**1,289,032**	**1,715,171**	**1,968,890**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

2521 - Open Space	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	11,849	11,618	15,118
Capital Contributions From Developers and Governmental Activities	4,266	-	-
Other Revenue	12,096	12,366	10,447
Transfers In - Operating	634,918	620,103	634,777
Prior Year Encumbrance Carryover [1]	13,809	-	-
TOTAL	**676,938**	**644,087**	**660,342**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Open Space	512,826	662,471	662,645
Other Expenditures/Expenses	9,766	6,876	11,067
TOTAL	**522,592**	**669,347**	**673,712**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Transfers Out - Capital	5,255	7,184	-
TOTAL	**5,255**	**7,184**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**149,091**	**(32,444)**	**(13,370)**
Total Estimated Beginning Fund Balance	**634,466**	**769,748**	**737,304**
Less Prior Year Encumbrance Carryover [1]	(13,809)	-	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**620,657**	**769,748**	**737,304**
Increase (Decrease) From Operations	149,091	(32,444)	(13,370)
Estimated Ending Fund Balance Before Reserves	**769,748**	**737,304**	**723,934**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**769,748**	**737,304**	**723,934**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

2541 - Native Oak Tree Propagation	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	25,731	25,796	29,767
Capital Contributions From Developers and Governmental Activities	240,133	35,000	35,000
Prior Year Encumbrance Carryover [1]	140	-	-
TOTAL	**266,004**	**60,796**	**64,767**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Open Space	97,898	233,931	217,608
Other Expenditures/Expenses	4,146	4,172	4,237
TOTAL	**102,044**	**238,103**	**221,845**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
TOTAL	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**163,960**	**(177,307)**	**(157,078)**
Total Estimated Beginning Fund Balance	**1,360,344**	**1,524,164**	**1,346,857**
Less Prior Year Encumbrance Carryover [1]	(140)	-	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**1,360,204**	**1,524,164**	**1,346,857**
Increase (Decrease) From Operations	163,960	(177,307)	(157,078)
Estimated Ending Fund Balance Before Reserves	**1,524,164**	**1,346,857**	**1,189,779**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**1,524,164**	**1,346,857**	**1,189,779**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

2545 - Non-Native Tree Propagation	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	15,084	15,196	14,984
TOTAL	**15,084**	**15,196**	**14,984**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Open Space	42,384	215,581	196,458
Other Expenditures/Expenses	2,678	2,723	3,716
TOTAL	**45,062**	**218,304**	**200,174**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
TOTAL	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**(29,978)**	**(203,108)**	**(185,190)**
Total Estimated Beginning Fund Balance	**800,098**	**770,120**	**567,012**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**800,098**	**770,120**	**567,012**
Increase (Decrease) From Operations	(29,978)	(203,108)	(185,190)
Estimated Ending Fund Balance Before Reserves	**770,120**	**567,012**	**381,822**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**770,120**	**567,012**	**381,822**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

2551 - Roseville Aquatics Maintenance	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	-	-	9,239
TOTAL	**-**	**-**	**9,239**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
TOTAL	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**-**	**-**	**9,239**
Total Estimated Beginning Fund Balance	**23,404**	**23,404**	**23,404**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**23,404**	**23,404**	**23,404**
Increase (Decrease) From Operations	-	-	9,239
Estimated Ending Fund Balance Before Reserves	**23,404**	**23,404**	**32,643**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**23,404**	**23,404**	**32,643**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

2599 - Golf Course	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Charges for Services	1,873,054	2,000,000	2,000,000
Use of Property and Money	-	-	123,345
Other Revenue	6,000	-	-
Transfers In - Operating	2,205,668	774,369	1,004,749
Prior Year Encumbrance Carryover [1]	66,131	87,295	-
TOTAL	**4,150,853**	**2,861,664**	**3,128,094**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Diamond Oaks	1,087,587	1,175,343	1,128,160
Woodcreek	1,036,813	1,184,330	1,186,910
Other Expenditures/Expenses	-	(62,500)	4,147
Transfers Out - Operating	3,666	-	480,539
TOTAL	**2,128,066**	**2,297,173**	**2,799,756**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Debt Service	485,360	480,503	-
Project Related	-	62,500	160,000
Transfers Out - Capital	12,489	18,360	-
Transfers Out - Loans	127,000	127,000	127,000
TOTAL	**624,849**	**688,363**	**287,000**
INCREASE (DECREASE) FROM OPERATIONS	**1,397,938**	**(123,872)**	**41,338**
Total Estimated Beginning Fund Balance	**(1,161,978)**	**169,829**	**(41,338)**
Less Prior Year Encumbrance Carryover [1]	(66,131)	(87,295)	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**(1,228,109)**	**82,534**	**(41,338)**
Increase (Decrease) From Operations	1,397,938	(123,872)	41,338
Estimated Ending Fund Balance Before Reserves	**169,829**	**(41,338)**	**-**
Less Encumbrance Carryover Reserve [1]	(87,295)	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**82,534**	**(41,338)**	**-**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

2601 - Police Evidence	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	4,480	4,525	4,972
Other Revenue	28,592	40,000	40,000
TOTAL	**33,072**	**44,525**	**44,972**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Police Administration	-	23,000	23,000
TOTAL	**-**	**23,000**	**23,000**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
TOTAL	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**33,072**	**21,525**	**21,972**
Total Estimated Beginning Fund Balance	**219,894**	**252,965**	**274,490**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**219,894**	**252,965**	**274,490**
Increase (Decrease) From Operations	33,072	21,525	21,972
Estimated Ending Fund Balance Before Reserves	**252,965**	**274,490**	**296,462**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**252,965**	**274,490**	**296,462**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

2701 - Cable TV Peg	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Charges for Services	373,413	239,500	240,000
Use of Property and Money	21,507	21,615	49,362
Transfers In - Operating	-	-	22,712
Prior Year Encumbrance Carryover [1]	15,750	2,000	-
TOTAL	**410,670**	**263,115**	**312,074**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Public Affairs and Communications	77,694	163,890	163,540
City Attorney	-	-	-
TOTAL	**77,694**	**163,890**	**163,540**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
TOTAL	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**332,976**	**99,225**	**148,534**
Total Estimated Beginning Fund Balance	**1,120,026**	**1,437,252**	**1,534,477**
Less Prior Year Encumbrance Carryover [1]	(15,750)	(2,000)	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**1,104,276**	**1,435,252**	**1,534,477**
Increase (Decrease) From Operations	332,976	99,225	148,534
Estimated Ending Fund Balance Before Reserves	**1,437,252**	**1,534,477**	**1,683,011**
Less Encumbrance Carryover Reserve [1]	(2,000)	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**1,435,252**	**1,534,477**	**1,683,011**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

2821 - Housing Trust	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Grants and Contributions	125,000	125,000	650,000
Use of Property and Money	22,791	24,255	469
Transfers In - Operating	2,933	1,558,000	-
TOTAL	**150,724**	**1,707,255**	**650,469**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Housing	1,389,287	151,405	1,526
Other Expenditures/Expenses	1,439	1,594	1,255
Transfers Out - Operating	2,933	-	-
TOTAL	**1,393,659**	**152,999**	**2,781**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
TOTAL	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**(1,242,935)**	**1,554,256**	**647,688**
Total Estimated Beginning Fund Balance	**1,272,324**	**29,389**	**1,583,645**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**1,272,324**	**29,389**	**1,583,645**
Increase (Decrease) From Operations	(1,242,935)	1,554,256	647,688
Estimated Ending Fund Balance Before Reserves	**29,389**	**1,583,645**	**2,231,333**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**29,389**	**1,583,645**	**2,231,333**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

2824 - Affordable Housing In Lieu and Program Equity	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Charges for Services	889	-	-
Use of Property and Money	140,325	107,311	109,058
Capital Contributions From Developers and Governmental Activities	57,783	-	-
Other Revenue	548,494	285,000	115,000
Prior Year Encumbrance Carryover [1]	10	-	-
TOTAL	**747,501**	**392,311**	**224,058**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Housing	815,607	4,051,405	3,845,277
Other Expenditures/Expenses	4,308	7,459	68,270
Transfers Out - Operating	-	1,558,000	-
TOTAL	**819,915**	**5,616,864**	**3,913,547**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Project Related	305,200	-	-
Prior Year Project Carryover [1]	(9,578)	18,192	-
TOTAL	**295,622**	**18,192**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Project Related	277,430	18,192	-
Transfers Out - Capital	425	-	-
TOTAL	**277,855**	**18,192**	**-**
Other Sources/(Uses) [2]	**-**	**3,760,000**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**(54,648)**	**(1,464,553)**	**(3,689,489)**
Total Estimated Beginning Fund Balance	**5,597,982**	**5,552,903**	**4,070,158**
Less Prior Year Encumbrance Carryover [1]	(10)	-	-
Less Prior Year Project Carryover [1]	9,578	(18,192)	-
Total Estimated Adjusted Beginning Fund Balance	**5,607,551**	**5,534,711**	**4,070,158**
Increase (Decrease) From Operations	(54,648)	(1,464,553)	(3,689,489)
Estimated Ending Fund Balance Before Reserves	**5,552,903**	**4,070,158**	**380,669**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	(18,192)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**5,534,711**	**4,070,158**	**380,669**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

2841 - Housing Sucessor Low Mod	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Charges for Services	-	36,000	40,000
Use of Property and Money	38,330	19,371	22,330
Other Revenue	61,728	43,896	41,164
Transfers In - Operating	-	200,000	200,000
TOTAL	**100,059**	**299,267**	**303,494**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Housing	291,149	1,394,838	885,482
Other Expenditures/Expenses	5,987	4,171	23,158
TOTAL	**297,136**	**1,399,009**	**908,640**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Transfers In - Loans	235,257	245,372	335,740
TOTAL	**235,257**	**245,372**	**335,740**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Transfers Out - Capital	5,162	-	-
TOTAL	**5,162**	**-**	**-**
Other Sources/(Uses) [2]	**-**	**1,000,000**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**33,017**	**145,630**	**(269,406)**
Total Estimated Beginning Fund Balance	**998,967**	**1,031,984**	**1,177,614**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**998,967**	**1,031,984**	**1,177,614**
Increase (Decrease) From Operations	33,017	145,630	(269,406)
Estimated Ending Fund Balance Before Reserves	**1,031,984**	**1,177,614**	**908,208**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**1,031,984**	**1,177,614**	**908,208**

[#] End notes are available on the last page of the Fund Summaries section.

Capital Project Funds Overview

Capital Project Funds Overview

These funds are used to account for financial resources to be used for the construction or maintenance of major city facilities. Capital Project Funds are:

- Air Quality Mitigation Fund
- Al Johnson Wildlife Area Fund
- Bike Trail Fund
- Blue Oaks Blvd Fee Fund
- Building Fund
- City County Mitigation Fund
- Citywide Park - Campus Oaks Fund
- Citywide Park - Sierra Vista SP Fund
- Citywide Park - West Roseville SP Fund
- Citywide Park Fund
- Citywide Park In Lieu Fund
- Community Facility District Capital Project Fund
- Downtown Benefit Fund
- Downtown Parking Fund
- Fire Facilities Fund
- General Capital Projects Fund
- Neighborhood Park Funds (All)
- Parks and Recreation Fee Funded Projects Fund
- Parks Recreation and Library Capital Projects Fund
- Pleasant Grove Drainage Basin Fund
- Project Play Fund
- Public Facilities Fund
- Roadway Fund
- SVSP Fee Program - Admin Fund
- SVSP Fee Program - Park Land Fund
- Traffic Benefit Fee Fund
- Traffic Coordination Fund
- Traffic Mitigation Fund
- Utility Impact Reimbursement Fund
- Westpark Drive Fee Fund

The following are details for three of the larger Capital Project funds presented in this section (Park Development Funds, Traffic Mitigation Fund, and Fire Facilities Fund).

Park Development Funds

The City of Roseville specific plans require each plan area to provide for the development costs of citywide/regional parks, neighborhood parks, school parks, and bike trails. The specific plan development agreements and accompanying financing plans set the parameters for the future collection of park development fees and to ensure the amount and types of park facilities are constructed as outlined for each plan area.

Different funds are used to segregate and account for the fees, which cannot be used for any other purpose.

The main sources of revenue are development fees which are assessed at building permit issuance, citywide park development fees, neighborhood park development fees, and bike trail fees. Other revenues include paseo fees, in-lieu fees (in-lieu of land dedication and/or development) and interest.

The major fund expenses are capital improvement projects for citywide park, neighborhood park or bike trail development. Typical costs include design, grading, construction, permits, and inspections. City indirect charges account for less than 2 percent of expenses.

Inter-fund loans are sometimes used to bridge the timing gap between collection of fees and CIP construction.

Traffic Mitigation Fund

The Traffic Mitigation Fund is the City's primary source of funds for capacity improvements to the roadway network. The source of revenue for the Traffic Mitigation Fund is traffic impact fees paid by developers when they are issued building permits. The fee is based on the amount of traffic generated by land development and the cost of the roadway projects contained in the roadway related CIPs. This method complies with Assembly Bill 1600 which requires a nexus between the impact fee and the impact caused by land development. Although traffic impact fees paid by developers comprise the majority of revenues for capacity improvements to the City's roadway network, the City also participates in federal and state grant programs when available.

The City's roadway capital improvement program is comprised of just over $500 million in roadway improvements that have been identified as being needed to handle the volume of traffic once Roseville is completely built out and areas surrounding Roseville are developed to market levels at some future horizon year (typically around 20 years into the future). Traffic modeling software is used to forecast those future traffic volumes. In determining the projects for the CIP, the City targets the threshold for traffic congestion as adopted by the City Council, which is to maintain Level of Service C or better during the p.m. peak hour at 70 percent or more of signalized intersections.

The citywide roadway capital improvement and traffic impact fee program were adopted by the City Council in 1989. Since then, the City has constructed over $200 million in roadway improvements. Examples of some of the major roadway CIPs that have been constructed are:

- Harding Boulevard Overcrossing (over Atlantic Street)
- Old Auburn Road Realignment
- Pleasant Grove Overcrossing (over the Union Pacific railroad tracks)
- Atlantic Street Widening
- Roseville Parkway/I-80 Overcrossing
- Douglas/I-80 Tunnel and Flyover
- Fiddyment Road Widening
- Eureka/I-80/Taylor Improvements
- Blue Oaks Widening (from four to six lanes)
- Intelligent Transportation System (ITS) and Traffic Operations Center (TOC)
- Woodcreek Oaks Widening from Canevari to Crimson Ridge

Since traffic impact fees are paid when building permits are pulled, the Traffic Mitigation revenue stream varies each year based on the rate of land development. When land development is booming, Traffic Mitigation revenues can range from $10 million to $11 million per year. When land development is slow, Traffic Mitigation revenues hover around $1 million to $1.5 million per year. During a down economy, it takes longer to save up enough money to construct roadway projects. But by the same token, a lower rate of land development means traffic volumes are not growing as rapidly.

Fire Facilities Fund

The Fire Facilities Fund was originally created in 1984 through the fire service construction tax for the purpose of requiring new construction within the City to contribute to the cost of providing the new fire service facilities and equipment for which it creates a need. On December 31, 2009 the tax ended; however, the terms of the tax, in the form of a fee, continue to survive in various development agreements.

Revenue

The majority of revenue comes from the development agreements that require the collection of the fee calculated by multiplying 0.005 by the valuation of the structure for which the permit application is made. It is due at the time of the permit application and is a condition for obtaining a building permit. Another source of revenue in this fund is fire-related development agreement fees.

Expenses

The fund expenditures can only be used for the funding of construction, reconstruction or repair of fire facilities, or the acquisition, repair, or maintenance of fire equipment that is related to new development. Historically, the fund has been the primary source of funding for fire station construction projects and the purchase of new to the fleet fire apparatus.

Fund Summary

3099 - Community Facility District Capital Project	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	128,270	127,655	133,826
Other Revenue	24,433,559	1,252,892	408,286
Transfers In - Operating	797,070	923,336	-
Prior Year Encumbrance Carryover [1]	14,333	-	-
TOTAL	**25,373,232**	**2,303,883**	**542,112**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
CFD Capital Projects	4,528,394	2,214,392	-
TOTAL	**4,528,394**	**2,214,392**	**-**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Project Related	-	38,164	1,000,000
TOTAL	**-**	**38,164**	**1,000,000**
INCREASE (DECREASE) FROM OPERATIONS	**20,844,838**	**51,327**	**(457,888)**
Total Estimated Beginning Fund Balance	**10,433,842**	**31,264,347**	**31,315,674**
Less Prior Year Encumbrance Carryover [1]	(14,333)	-	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**10,419,509**	**31,264,347**	**31,315,674**
Increase (Decrease) From Operations	20,844,838	51,327	(457,888)
Estimated Ending Fund Balance Before Reserves	**31,264,347**	**31,315,674**	**30,857,786**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**31,264,347**	**31,315,674**	**30,857,786**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3101 - Building	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	3,262	2,376	2,319
Other Revenue	285,053	-	-
Prior Year Encumbrance Carryover [1]	10,500	70,171	-
TOTAL	**298,815**	**72,547**	**2,319**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Economic Development	322,138	-	-
Facility Rehabiliation	-	70,171	-
Other Expenditures/Expenses	3,729	4,290	-
TOTAL	**325,867**	**74,461**	**-**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Transfers In - Capital	15,772	-	-
TOTAL	**15,772**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Project Related	15,772	-	-
TOTAL	**15,772**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**(27,052)**	**(1,914)**	**2,319**
Total Estimated Beginning Fund Balance	**135,772**	**98,220**	**26,135**
Less Prior Year Encumbrance Carryover [1]	(10,500)	(70,171)	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**125,272**	**28,049**	**26,135**
Increase (Decrease) From Operations	(27,052)	(1,914)	2,319
Estimated Ending Fund Balance Before Reserves	**98,220**	**26,135**	**28,454**
Less Encumbrance Carryover Reserve [1]	(70,171)	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**28,049**	**26,135**	**28,454**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3110 - General Capital Projects	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	206,908	204,370	164,987
Other Revenue	(6,500)	-	-
Prior Year Encumbrance Carryover [1]	144,673	146,518	-
TOTAL	**345,081**	**350,888**	**164,987**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Finance Administration	-	-	-
Enterprise Solutions	-	-	-
Public Works Admin	-	-	-
Soundwall/Fence	-	-	16,000
ADA Compliance	-	60,000	75,000
Facility Security	-	-	50,000
Facility Rehabiliation	75,468	136,518	50,000
Other Expenditures/Expenses	97,090	140,000	-
TOTAL	**172,558**	**336,518**	**191,000**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Transfers In - Capital	2,451,850	2,613,430	-
Prior Year Project Carryover [1]	6,365,524	1,557,432	-
TOTAL	**8,817,375**	**4,170,862**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Project Related	6,637,325	4,170,862	76,000
Transfers Out - Capital	85,354	-	-
TOTAL	**6,722,680**	**4,170,862**	**76,000**
INCREASE (DECREASE) FROM OPERATIONS	**2,267,218**	**14,370**	**(102,013)**
Total Estimated Beginning Fund Balance	**12,217,095**	**7,974,115**	**6,284,535**
Less Prior Year Encumbrance Carryover [1]	(144,673)	(146,518)	-
Less Prior Year Project Carryover [1]	(6,365,524)	(1,557,432)	-
Total Estimated Adjusted Beginning Fund Balance	**5,706,897**	**6,270,165**	**6,284,535**
Increase (Decrease) From Operations	2,267,218	14,370	(102,013)
Estimated Ending Fund Balance Before Reserves	**7,974,115**	**6,284,535**	**6,182,522**
Less Encumbrance Carryover Reserve [1]	(146,518)	-	-
Less Project Carryover Reserve [1]	(1,557,432)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**6,270,165**	**6,284,535**	**6,182,522**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3130 - Parks Recreation and Library Capital Projects	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	20,525	20,165	21,793
Other Revenue	4,000	-	-
Transfers In - Operating	580,000	1,281,000	707,000
Prior Year Encumbrance Carryover [1]	212,472	22,815	-
TOTAL	**816,997**	**1,323,980**	**728,793**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Parks & Recreation Administration	554,584	703,815	-
TOTAL	**554,584**	**703,815**	**-**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Project Related	50,000	100,000	-
Transfers In - Capital	24,263	-	-
Prior Year Project Carryover [1]	170,350	348,762	-
TOTAL	**244,612**	**448,762**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Project Related	260,861	1,498,452	707,000
Transfers Out - Capital	84	-	-
TOTAL	**260,945**	**1,498,452**	**707,000**
INCREASE (DECREASE) FROM OPERATIONS	**246,080**	**(429,525)**	**21,793**
Total Estimated Beginning Fund Balance	**1,056,171**	**919,429**	**118,327**
Less Prior Year Encumbrance Carryover [1]	(212,472)	(22,815)	-
Less Prior Year Project Carryover [1]	(170,350)	(348,762)	-
Total Estimated Adjusted Beginning Fund Balance	**673,349**	**547,852**	**118,327**
Increase (Decrease) From Operations	246,080	(429,525)	21,793
Estimated Ending Fund Balance Before Reserves	**919,429**	**118,327**	**140,120**
Less Encumbrance Carryover Reserve [1]	(22,815)	-	-
Less Project Carryover Reserve [1]	(348,762)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**547,852**	**118,327**	**140,120**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3131 - Parks and Recreation Fee Funded Projects	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	3,154	3,043	4,999
Fines and Penalties	88,568	100,849	83,971
TOTAL	**91,722**	**103,892**	**88,970**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Aquatics	-	-	5,000
Roseville Sports Center	-	-	5,000
TOTAL	**-**	**-**	**10,000**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Prior Year Project Carryover [1]	40,000	-	-
TOTAL	**40,000**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Project Related	-	25,000	-
Transfers Out - Capital	16,904	-	-
TOTAL	**16,904**	**25,000**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**114,818**	**78,892**	**78,970**
Total Estimated Beginning Fund Balance	**160,101**	**234,919**	**313,811**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	(40,000)	-	-
Total Estimated Adjusted Beginning Fund Balance	**120,101**	**234,919**	**313,811**
Increase (Decrease) From Operations	114,818	78,892	78,970
Estimated Ending Fund Balance Before Reserves	**234,919**	**313,811**	**392,781**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**234,919**	**313,811**	**392,781**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3132 - Project Play	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	-	-	134
Other Revenue	-	-	-
TOTAL	**-**	**-**	**134**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
TOTAL	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**-**	**-**	**134**
Total Estimated Beginning Fund Balance	**-**	**-**	**-**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**-**	**-**	**-**
Increase (Decrease) From Operations	-	-	134
Estimated Ending Fund Balance Before Reserves	**-**	**-**	**134**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**-**	**-**	**134**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3151 - Traffic Mitigation	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Grants and Contributions	121,259	-	-
Use of Property and Money	477,955	483,270	487,790
Capital Contributions From Developers and Governmental Activities	4,051,244	6,800,000	2,500,000
Prior Year Encumbrance Carryover [1]	33,196	-	-
TOTAL	**4,683,654**	**7,283,270**	**2,987,790**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Traffic Signal Streets	160,929	427,500	542,500
Development Services Engineering	126	-	-
Traffic Mitigation Setaside Westbrook	-	500,000	-
Traffic Mitigation Setaside Sierra Vista	-	600,000	-
Traffic Mitigation Setaside Creek View	-	200,000	-
Developer Reimbursement	-	7,000,000	1,500,000
Other Expenditures/Expenses	31,556	61,732	39,483
TOTAL	**192,611**	**8,789,232**	**2,081,983**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Project Related	-	2,770,102	-
Transfers In - Capital	970,937	-	-
Prior Year Project Carryover [1]	8,965,480	3,764,005	-
TOTAL	**9,936,417**	**6,534,107**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Project Related	6,039,231	9,653,107	725,000
Transfers Out - Capital	1,259,404	-	-
TOTAL	**7,298,634**	**9,653,107**	**725,000**
INCREASE (DECREASE) FROM OPERATIONS	**7,128,826**	**(4,624,962)**	**180,807**
Total Estimated Beginning Fund Balance	**26,284,525**	**24,414,675**	**16,025,708**
Less Prior Year Encumbrance Carryover [1]	(33,196)	-	-
Less Prior Year Project Carryover [1]	(8,965,480)	(3,764,005)	-
Total Estimated Adjusted Beginning Fund Balance	**17,285,848**	**20,650,670**	**16,025,708**
Increase (Decrease) From Operations	7,128,826	(4,624,962)	180,807
Estimated Ending Fund Balance Before Reserves	**24,414,675**	**16,025,708**	**16,206,515**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	(3,764,005)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**20,650,670**	**16,025,708**	**16,206,515**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3160 - Traffic Benefit Fee	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	5,677	5,698	6,058
Capital Contributions From Developers and Governmental Activities	-	5,000	5,000
TOTAL	**5,677**	**10,698**	**11,058**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
TOTAL	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**5,677**	**10,698**	**11,058**
Total Estimated Beginning Fund Balance	**299,687**	**305,364**	**316,062**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**299,687**	**305,364**	**316,062**
Increase (Decrease) From Operations	5,677	10,698	11,058
Estimated Ending Fund Balance Before Reserves	**305,364**	**316,062**	**327,120**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**305,364**	**316,062**	**327,120**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3180 - Blue Oaks Blvd Fee	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	41,990	42,048	7,237
Contribution In Aid of Construction	263,523	450,773	-
TOTAL	**305,512**	**492,821**	**7,237**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Developer Reimbursement	2,114,540	2,525,000	-
TOTAL	**2,114,540**	**2,525,000**	**-**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Project Related	-	-	1,500,000
Prior Year Project Carryover [1]	800,000	900,000	-
TOTAL	**800,000**	**900,000**	**1,500,000**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Project Related	-	900,000	1,500,000
TOTAL	**-**	**900,000**	**1,500,000**
Other Sources/(Uses) [2]	**-**	**2,574,227**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**(1,009,028)**	**542,048**	**7,237**
Total Estimated Beginning Fund Balance	**2,205,666**	**396,638**	**38,686**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	(800,000)	(900,000)	-
Total Estimated Adjusted Beginning Fund Balance	**1,405,666**	**(503,362)**	**38,686**
Increase (Decrease) From Operations	(1,009,028)	542,048	7,237
Estimated Ending Fund Balance Before Reserves	**396,638**	**38,686**	**45,923**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	(900,000)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**(503,362)**	**38,686**	**45,923**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3181 - Westpark Drive Fee	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	9,179	9,180	9,972
Capital Contributions From Developers and Governmental Activities	-	-	-
Contribution In Aid of Construction	92,475	364,588	-
TOTAL	**101,654**	**373,768**	**9,972**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Developer Reimbursement	57,600	-	-
TOTAL	**57,600**	**-**	**-**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Project Related	-	-	1,000,000
TOTAL	**-**	**-**	**1,000,000**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Project Related	-	941,859	1,000,000
TOTAL	**-**	**941,859**	**1,000,000**
Other Sources/(Uses) [2]	**-**	**61,734**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**44,054**	**(506,357)**	**9,972**
Total Estimated Beginning Fund Balance	**471,483**	**515,537**	**9,180**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**471,483**	**515,537**	**9,180**
Increase (Decrease) From Operations	44,054	(506,357)	9,972
Estimated Ending Fund Balance Before Reserves	**515,537**	**9,180**	**19,152**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**515,537**	**9,180**	**19,152**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3201 - Roadway	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	12,265	-	23,964
Other Revenue	107,559	-	-
Transfers In - Operating	-	322,866	325,362
Prior Year Encumbrance Carryover [1]	16,943	-	-
TOTAL	**136,767**	**322,866**	**349,326**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Public Works Engineering	2,053	22,000	-
Street Resurfacing	2,315	24,256	-
Other Expenditures/Expenses	5,344	24,965	25,964
TOTAL	**9,712**	**71,221**	**25,964**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Project Related	143,103	704,032	-
Transfers In - Capital	8,745,089	-	-
Prior Year Project Carryover [1]	457,435	504,183	-
TOTAL	**9,345,626**	**1,208,215**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Project Related	9,525,590	1,708,215	-
Transfers Out - Capital	129,887	-	-
TOTAL	**9,655,477**	**1,708,215**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**(182,795)**	**(248,355)**	**323,362**
Total Estimated Beginning Fund Balance	**1,860,750**	**1,203,576**	**451,038**
Less Prior Year Encumbrance Carryover [1]	(16,943)	-	-
Less Prior Year Project Carryover [1]	(457,435)	(504,183)	-
Total Estimated Adjusted Beginning Fund Balance	**1,386,372**	**699,393**	**451,038**
Increase (Decrease) From Operations	(182,795)	(248,355)	323,362
Estimated Ending Fund Balance Before Reserves	**1,203,576**	**451,038**	**774,400**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	(504,183)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**699,393**	**451,038**	**774,400**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3210 - Utility Impact Reimbursement	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	15,169	15,408	24,393
Transfers In - Operating	1,742,501	1,742,501	1,742,501
TOTAL	**1,757,670**	**1,757,909**	**1,766,894**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Transfers Out - Operating	1,200,000	1,545,962	1,525,362
TOTAL	**1,200,000**	**1,545,962**	**1,525,362**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Prior Year Project Carryover [1]	10,130	7,912	-
TOTAL	**10,130**	**7,912**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Project Related	-	7,912	-
Transfers Out - Capital	2,218	-	-
TOTAL	**2,218**	**7,912**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**565,582**	**211,947**	**241,532**
Total Estimated Beginning Fund Balance	**674,041**	**1,229,493**	**1,433,528**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	(10,130)	(7,912)	-
Total Estimated Adjusted Beginning Fund Balance	**663,911**	**1,221,581**	**1,433,528**
Increase (Decrease) From Operations	565,582	211,947	241,532
Estimated Ending Fund Balance Before Reserves	**1,229,493**	**1,433,528**	**1,675,060**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	(7,912)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**1,221,581**	**1,433,528**	**1,675,060**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3302 - Citywide Park In Lieu	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	419	424	456
TOTAL	**419**	**424**	**456**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Park Development	31	46	-
TOTAL	**31**	**46**	**-**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
TOTAL	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**389**	**378**	**456**
Total Estimated Beginning Fund Balance	**22,332**	**22,720**	**23,098**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**22,332**	**22,720**	**23,098**
Increase (Decrease) From Operations	389	378	456
Estimated Ending Fund Balance Before Reserves	**22,720**	**23,098**	**23,554**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**22,720**	**23,098**	**23,554**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3303 - Citywide Park	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	131,535	131,739	202,555
Capital Contributions From Developers and Governmental Activities	565,043	276,371	468,410
Other Revenue	5,000	-	-
TOTAL	**701,578**	**408,110**	**670,965**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Park Development	15,619	11,993	21,300
Other Expenditures/Expenses	-	-	122,657
TOTAL	**15,619**	**11,993**	**143,957**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Transfers In - Capital	-	1,200,000	-
Transfers In - Loans	-	2,875,000	-
Transfers In - Loans clearing	-	-	-
Prior Year Project Carryover [1]	3,606,083	3,420,389	-
TOTAL	**3,606,083**	**7,495,389**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Project Related	62,538	10,564,389	-
Transfers Out - Capital	123,337	-	-
Transfers Out - Loans	-	-	351,441
TOTAL	**185,875**	**10,564,389**	**351,441**
INCREASE (DECREASE) FROM OPERATIONS	**4,106,167**	**(2,672,883)**	**175,567**
Total Estimated Beginning Fund Balance	**6,903,594**	**7,403,678**	**1,310,406**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	(3,606,083)	(3,420,389)	-
Total Estimated Adjusted Beginning Fund Balance	**3,297,511**	**3,983,289**	**1,310,406**
Increase (Decrease) From Operations	4,106,167	(2,672,883)	175,567
Estimated Ending Fund Balance Before Reserves	**7,403,678**	**1,310,406**	**1,485,973**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	(3,420,389)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**3,983,289**	**1,310,406**	**1,485,973**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3304 - Citywide Park - West Roseville SP	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	235,880	234,133	246,904
Capital Contributions From Developers and Governmental Activities	979,281	1,066,144	765,120
TOTAL	**1,215,161**	**1,300,277**	**1,012,024**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Transfers In - Capital	1,263,847	-	-
Prior Year Project Carryover [1]	9,246,174	7,309,793	-
TOTAL	**10,510,022**	**7,309,793**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Project Related	2,466,580	11,315,081	-
Transfers Out - Capital	272,102	-	-
TOTAL	**2,738,683**	**11,315,081**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**8,986,500**	**(2,705,011)**	**1,012,024**
Total Estimated Beginning Fund Balance	**12,758,667**	**12,498,993**	**2,484,189**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	(9,246,174)	(7,309,793)	-
Total Estimated Adjusted Beginning Fund Balance	**3,512,493**	**5,189,200**	**2,484,189**
Increase (Decrease) From Operations	8,986,500	(2,705,011)	1,012,024
Estimated Ending Fund Balance Before Reserves	**12,498,993**	**2,484,189**	**3,496,213**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	(7,309,793)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**5,189,200**	**2,484,189**	**3,496,213**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3305 - Citywide Park - Sierra Vista SP	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	8,494	8,526	13,738
Capital Contributions From Developers and Governmental Activities	219,298	908,515	1,542,547
TOTAL	**227,792**	**917,041**	**1,556,285**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
TOTAL	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**227,792**	**917,041**	**1,556,285**
Total Estimated Beginning Fund Balance	**458,691**	**686,483**	**1,603,524**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**458,691**	**686,483**	**1,603,524**
Increase (Decrease) From Operations	227,792	917,041	1,556,285
Estimated Ending Fund Balance Before Reserves	**686,483**	**1,603,524**	**3,159,809**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**686,483**	**1,603,524**	**3,159,809**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3306 - Neighborhood Park - Southeast Roseville SP	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	31	31	27
Capital Contributions From Developers and Governmental Activities	-	-	-
TOTAL	**31**	**31**	**27**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Park Development	1	2	-
TOTAL	**1**	**2**	**-**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
TOTAL	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**30**	**29**	**27**
Total Estimated Beginning Fund Balance	**1,631**	**1,661**	**1,690**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**1,631**	**1,661**	**1,690**
Increase (Decrease) From Operations	30	29	27
Estimated Ending Fund Balance Before Reserves	**1,661**	**1,690**	**1,717**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**1,661**	**1,690**	**1,717**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3307 - Neighborhood Park - Northeast Roseville SP	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	506	507	536
TOTAL	**506**	**507**	**536**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Park Development	20	30	-
TOTAL	**20**	**30**	**-**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
TOTAL	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**486**	**477**	**536**
Total Estimated Beginning Fund Balance	**26,697**	**27,183**	**27,660**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**26,697**	**27,183**	**27,660**
Increase (Decrease) From Operations	486	477	536
Estimated Ending Fund Balance Before Reserves	**27,183**	**27,660**	**28,196**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**27,183**	**27,660**	**28,196**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3308 - Neighborhood Park - North Central Roseville SP	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	36,828	37,053	39,323
TOTAL	**36,828**	**37,053**	**39,323**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Park Development	1,857	2,747	441
TOTAL	**1,857**	**2,747**	**441**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Prior Year Project Carryover [1]	178,004	178,004	-
TOTAL	**178,004**	**178,004**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Project Related	-	178,004	-
TOTAL	**-**	**178,004**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**212,975**	**34,306**	**38,882**
Total Estimated Beginning Fund Balance	**1,949,454**	**1,984,425**	**1,840,727**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	(178,004)	(178,004)	-
Total Estimated Adjusted Beginning Fund Balance	**1,771,450**	**1,806,421**	**1,840,727**
Increase (Decrease) From Operations	212,975	34,306	38,882
Estimated Ending Fund Balance Before Reserves	**1,984,425**	**1,840,727**	**1,879,609**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	(178,004)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**1,806,421**	**1,840,727**	**1,879,609**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3309 - Neighborhood Park - Northwest Roseville SP	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	1,053	1,046	2,493
Capital Contributions From Developers and Governmental Activities	54,891	64,008	-
TOTAL	**55,944**	**65,054**	**2,493**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Park Development	7	11	-
TOTAL	**7**	**11**	**-**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
TOTAL	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**55,937**	**65,043**	**2,493**
Total Estimated Beginning Fund Balance	**55,007**	**110,944**	**175,987**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**55,007**	**110,944**	**175,987**
Increase (Decrease) From Operations	55,937	65,043	2,493
Estimated Ending Fund Balance Before Reserves	**110,944**	**175,987**	**178,480**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**110,944**	**175,987**	**178,480**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3310 - Neighborhood Park - North Roseville SP	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	23,698	23,763	25,291
Capital Contributions From Developers and Governmental Activities	2,989	-	-
TOTAL	**26,687**	**23,763**	**25,291**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Park Development	578	700	170
TOTAL	**578**	**700**	**170**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
TOTAL	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**26,109**	**23,063**	**25,121**
Total Estimated Beginning Fund Balance	**1,249,824**	**1,275,933**	**1,298,996**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**1,249,824**	**1,275,933**	**1,298,996**
Increase (Decrease) From Operations	26,109	23,063	25,121
Estimated Ending Fund Balance Before Reserves	**1,275,933**	**1,298,996**	**1,324,117**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**1,275,933**	**1,298,996**	**1,324,117**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3311 - Neighborhood Park - West Roseville SP	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	238,353	238,801	238,661
Capital Contributions From Developers and Governmental Activities	1,395,941	1,882,728	1,297,867
TOTAL	**1,634,294**	**2,121,529**	**1,536,528**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Park Development	12,436	24,387	2,995
TOTAL	**12,436**	**24,387**	**2,995**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Project Related	353,674	-	-
Prior Year Project Carryover [1]	7,417,380	4,216,235	-
TOTAL	**7,771,054**	**4,216,235**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Project Related	2,566,253	4,506,235	1,090,000
Transfers Out - Capital	965,031	-	-
TOTAL	**3,531,284**	**4,506,235**	**1,090,000**
INCREASE (DECREASE) FROM OPERATIONS	**5,861,628**	**1,807,142**	**443,533**
Total Estimated Beginning Fund Balance	**13,542,147**	**11,986,394**	**9,577,301**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	(7,417,380)	(4,216,235)	-
Total Estimated Adjusted Beginning Fund Balance	**6,124,766**	**7,770,159**	**9,577,301**
Increase (Decrease) From Operations	5,861,628	1,807,142	443,533
Estimated Ending Fund Balance Before Reserves	**11,986,394**	**9,577,301**	**10,020,834**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	(4,216,235)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**7,770,159**	**9,577,301**	**10,020,834**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3312 - Neighborhood Park - Infill	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	25,228	23,104	32,662
Capital Contributions From Developers and Governmental Activities	53,932	-	-
TOTAL	**79,160**	**23,104**	**32,662**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Park Development	912	2,653	366
TOTAL	**912**	**2,653**	**366**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Prior Year Project Carryover [1]	164,054	99,950	-
TOTAL	**164,054**	**99,950**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Project Related	9,526	99,950	-
TOTAL	**9,526**	**99,950**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**232,777**	**20,451**	**32,296**
Total Estimated Beginning Fund Balance	**1,579,897**	**1,648,620**	**1,569,121**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	(164,054)	(99,950)	-
Total Estimated Adjusted Beginning Fund Balance	**1,415,843**	**1,548,670**	**1,569,121**
Increase (Decrease) From Operations	232,777	20,451	32,296
Estimated Ending Fund Balance Before Reserves	**1,648,620**	**1,569,121**	**1,601,417**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	(99,950)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**1,548,670**	**1,569,121**	**1,601,417**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3313 - Neighborhood Park - Woodcreek East	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	366	362	389
TOTAL	**366**	**362**	**389**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Park Development	72	108	-
TOTAL	**72**	**108**	**-**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
TOTAL	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**294**	**254**	**389**
Total Estimated Beginning Fund Balance	**19,066**	**19,360**	**19,614**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**19,066**	**19,360**	**19,614**
Increase (Decrease) From Operations	294	254	389
Estimated Ending Fund Balance Before Reserves	**19,360**	**19,614**	**20,003**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**19,360**	**19,614**	**20,003**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3314 - Neighborhood Park - Stoneridge	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	28,112	28,218	31,523
Capital Contributions From Developers and Governmental Activities	99,683	-	-
TOTAL	**127,795**	**28,218**	**31,523**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Park Development	1,130	1,628	750
TOTAL	**1,130**	**1,628**	**750**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Transfers In - Capital	123,337	-	-
Prior Year Project Carryover [1]	87,749	82,747	-
TOTAL	**211,086**	**82,747**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Project Related	128,338	82,747	-
TOTAL	**128,338**	**82,747**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**209,412**	**26,590**	**30,773**
Total Estimated Beginning Fund Balance	**1,565,933**	**1,687,596**	**1,631,439**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	(87,749)	(82,747)	-
Total Estimated Adjusted Beginning Fund Balance	**1,478,184**	**1,604,849**	**1,631,439**
Increase (Decrease) From Operations	209,412	26,590	30,773
Estimated Ending Fund Balance Before Reserves	**1,687,596**	**1,631,439**	**1,662,212**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	(82,747)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**1,604,849**	**1,631,439**	**1,662,212**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3315 - Neighborhood Park - Highland Reserve	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	234	235	255
TOTAL	**234**	**235**	**255**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Park Development	9	16	-
TOTAL	**9**	**16**	**-**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
TOTAL	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**225**	**219**	**255**
Total Estimated Beginning Fund Balance	**12,359**	**12,584**	**12,803**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**12,359**	**12,584**	**12,803**
Increase (Decrease) From Operations	225	219	255
Estimated Ending Fund Balance Before Reserves	**12,584**	**12,803**	**13,058**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**12,584**	**12,803**	**13,058**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3316 - Neighborhood Park - Longmeadow	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	586	588	630
TOTAL	**586**	**588**	**630**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
TOTAL	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**586**	**588**	**630**
Total Estimated Beginning Fund Balance	**30,952**	**31,539**	**32,127**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**30,952**	**31,539**	**32,127**
Increase (Decrease) From Operations	586	588	630
Estimated Ending Fund Balance Before Reserves	**31,539**	**32,127**	**32,757**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**31,539**	**32,127**	**32,757**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3317 - Neighborhood Park - Fiddyment 44/Walaire	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	5,613	5,633	5,978
TOTAL	**5,613**	**5,633**	**5,978**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
TOTAL	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**5,613**	**5,633**	**5,978**
Total Estimated Beginning Fund Balance	**296,268**	**301,881**	**307,514**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**296,268**	**301,881**	**307,514**
Increase (Decrease) From Operations	5,613	5,633	5,978
Estimated Ending Fund Balance Before Reserves	**301,881**	**307,514**	**313,492**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**301,881**	**307,514**	**313,492**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3318 - Neighborhood Park - Westbrook	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	24,534	24,667	34,083
Capital Contributions From Developers and Governmental Activities	533,476	288,995	789,260
TOTAL	**558,010**	**313,662**	**823,343**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Project Related	16,845	-	-
Prior Year Project Carryover [1]	-	927,305	-
TOTAL	**16,845**	**927,305**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Project Related	19,695	927,305	125,000
TOTAL	**19,695**	**927,305**	**125,000**
INCREASE (DECREASE) FROM OPERATIONS	**555,159**	**313,662**	**698,343**
Total Estimated Beginning Fund Balance	**1,140,552**	**1,695,711**	**1,082,068**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	-	(927,305)	-
Total Estimated Adjusted Beginning Fund Balance	**1,140,552**	**768,406**	**1,082,068**
Increase (Decrease) From Operations	555,159	313,662	698,343
Estimated Ending Fund Balance Before Reserves	**1,695,711**	**1,082,068**	**1,780,411**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	(927,305)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**768,406**	**1,082,068**	**1,780,411**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3319 - Neighborhood Park - Sierra Vista	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	4	-	684
Capital Contributions From Developers and Governmental Activities	150,368	1,356,432	1,831,706
TOTAL	**150,372**	**1,356,432**	**1,832,390**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Project Related	26,736	-	-
TOTAL	**26,736**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Project Related	-	-	125,000
TOTAL	**-**	**-**	**125,000**
INCREASE (DECREASE) FROM OPERATIONS	**177,108**	**1,356,432**	**1,707,390**
Total Estimated Beginning Fund Balance	**-**	**177,108**	**1,533,540**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**-**	**177,108**	**1,533,540**
Increase (Decrease) From Operations	177,108	1,356,432	1,707,390
Estimated Ending Fund Balance Before Reserves	**177,108**	**1,533,540**	**3,240,930**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**177,108**	**1,533,540**	**3,240,930**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3320 - Citywide Park - Campus Oaks	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Capital Contributions From Developers and Governmental Activities	-	451,440	-
TOTAL	**-**	**451,440**	**-**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
TOTAL	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**-**	**451,440**	**-**
Total Estimated Beginning Fund Balance	**-**	**-**	**451,440**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**-**	**-**	**451,440**
Increase (Decrease) From Operations	-	451,440	-
Estimated Ending Fund Balance Before Reserves	**-**	**451,440**	**451,440**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**-**	**451,440**	**451,440**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3321 - Neighborhood Park - Campus Oaks	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	438	477	509
Capital Contributions From Developers and Governmental Activities	-	544,764	531,114
TOTAL	**438**	**545,241**	**531,623**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
TOTAL	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**438**	**545,241**	**531,623**
Total Estimated Beginning Fund Balance	**25,110**	**25,548**	**570,789**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**25,110**	**25,548**	**570,789**
Increase (Decrease) From Operations	438	545,241	531,623
Estimated Ending Fund Balance Before Reserves	**25,548**	**570,789**	**1,102,412**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**25,548**	**570,789**	**1,102,412**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3345 - SVSP Fee Program - Admin	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Charges for Services	55,970	200,000	220,000
Use of Property and Money	2,294	2,328	7,023
Prior Year Encumbrance Carryover [1]	-	83,370	-
TOTAL	**58,264**	**285,698**	**227,023**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Business Services	-	-	-
Development Services Engineering	-	83,370	100,000
Other Expenditures/Expenses	62,245	200,000	150,000
TOTAL	**62,245**	**283,370**	**250,000**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
TOTAL	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**(3,980)**	**2,328**	**(22,977)**
Total Estimated Beginning Fund Balance	**114,649**	**110,668**	**29,626**
Less Prior Year Encumbrance Carryover [1]	-	(83,370)	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**114,649**	**27,298**	**29,626**
Increase (Decrease) From Operations	(3,980)	2,328	(22,977)
Estimated Ending Fund Balance Before Reserves	**110,668**	**29,626**	**6,649**
Less Encumbrance Carryover Reserve [1]	(83,370)	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**27,298**	**29,626**	**6,649**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3347 - SVSP Fee Program - Park Land	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	77	-	-
Capital Contributions From Developers and Governmental Activities	96,462	-	-
TOTAL	**96,539**	**-**	**-**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
TOTAL	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**96,539**	**-**	**-**
Total Estimated Beginning Fund Balance	**-**	**96,539**	**96,539**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**-**	**96,539**	**96,539**
Increase (Decrease) From Operations	96,539	-	-
Estimated Ending Fund Balance Before Reserves	**96,539**	**96,539**	**96,539**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**96,539**	**96,539**	**96,539**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3355 - Public Facilities	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	133,087	123,570	122,956
Capital Contributions From Developers and Governmental Activities	3,164,000	3,600,000	3,100,000
TOTAL	**3,297,087**	**3,723,570**	**3,222,956**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Other Expenditures/Expenses	504,156	510,272	91,720
Transfers Out - Operating	-	-	243,101
TOTAL	**504,156**	**510,272**	**334,821**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Transfers In - Capital	272,319	-	-
Transfers In - Loans	95,054	-	-
Prior Year Project Carryover [1]	1,433,273	820,455	-
TOTAL	**1,800,646**	**820,455**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Project Related	1,385,818	2,573,556	-
Transfers Out - Capital	1,282,108	1,573	-
Transfers Out - Loans	442,387	442,388	442,388
TOTAL	**3,110,313**	**3,017,517**	**442,388**
INCREASE (DECREASE) FROM OPERATIONS	**1,483,264**	**1,016,236**	**2,445,747**
Total Estimated Beginning Fund Balance	**6,486,445**	**6,536,437**	**6,732,218**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	(1,433,273)	(820,455)	-
Total Estimated Adjusted Beginning Fund Balance	**5,053,173**	**5,715,982**	**6,732,218**
Increase (Decrease) From Operations	1,483,264	1,016,236	2,445,747
Estimated Ending Fund Balance Before Reserves	**6,536,437**	**6,732,218**	**9,177,965**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	(820,455)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**5,715,982**	**6,732,218**	**9,177,965**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3360 - Fire Facilities	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Charges for Services	1,388,188	1,300,000	1,200,000
Use of Property and Money	38,487	33,744	49,161
Prior Year Encumbrance Carryover [1]	-	4,076	-
TOTAL	**1,426,675**	**1,337,820**	**1,249,161**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Fire Administration	-	4,076	-
Other Expenditures/Expenses	-	6,797	15,776
TOTAL	**-**	**10,873**	**15,776**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Transfers In - Capital	26,314	-	-
Prior Year Project Carryover [1]	485,246	-	-
TOTAL	**511,560**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Project Related	483,480	401,000	-
TOTAL	**483,480**	**401,000**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**1,454,755**	**925,947**	**1,233,385**
Total Estimated Beginning Fund Balance	**1,707,494**	**2,677,003**	**3,598,874**
Less Prior Year Encumbrance Carryover [1]	-	(4,076)	-
Less Prior Year Project Carryover [1]	(485,246)	-	-
Total Estimated Adjusted Beginning Fund Balance	**1,222,248**	**2,672,927**	**3,598,874**
Increase (Decrease) From Operations	1,454,755	925,947	1,233,385
Estimated Ending Fund Balance Before Reserves	**2,677,003**	**3,598,874**	**4,832,259**
Less Encumbrance Carryover Reserve [1]	(4,076)	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**2,672,927**	**3,598,874**	**4,832,259**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3365 - Downtown Parking	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	1,135	1,409	1,501
TOTAL	**1,135**	**1,409**	**1,501**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
TOTAL	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**1,135**	**1,409**	**1,501**
Total Estimated Beginning Fund Balance	**74,395**	**75,530**	**76,939**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**74,395**	**75,530**	**76,939**
Increase (Decrease) From Operations	1,135	1,409	1,501
Estimated Ending Fund Balance Before Reserves	**75,530**	**76,939**	**78,440**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**75,530**	**76,939**	**78,440**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3367 - Downtown Benefit	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	2	4	1,823
TOTAL	**2**	**4**	**1,823**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
TOTAL	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**2**	**4**	**1,823**
Total Estimated Beginning Fund Balance	**229**	**231**	**235**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**229**	**231**	**235**
Increase (Decrease) From Operations	2	4	1,823
Estimated Ending Fund Balance Before Reserves	**231**	**235**	**2,058**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**231**	**235**	**2,058**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3375 - Air Quality Mitigation	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	1,201	1,239	-
Capital Contributions From Developers and Governmental Activities	41,157	50,000	41,000
Prior Year Encumbrance Carryover [1]	404	-	-
TOTAL	**42,762**	**51,239**	**41,000**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Other Expenditures/Expenses	13,090	939	1,806
TOTAL	**13,090**	**939**	**1,806**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
TOTAL	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**29,672**	**50,300**	**39,194**
Total Estimated Beginning Fund Balance	**69,746**	**99,013**	**149,313**
Less Prior Year Encumbrance Carryover [1]	(404)	-	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**69,342**	**99,013**	**149,313**
Increase (Decrease) From Operations	29,672	50,300	39,194
Estimated Ending Fund Balance Before Reserves	**99,013**	**149,313**	**188,507**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**99,013**	**149,313**	**188,507**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3380 - Bike Trail	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Taxes	-	153,700	160,148
Use of Property and Money	5,645	5,501	4,651
Other Revenue	350	-	-
Transfers In - Operating	124,650	124,658	128,005
TOTAL	**130,645**	**283,859**	**292,804**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Bike Trail Maintenance	118,307	153,770	160,148
Other Expenditures/Expenses	1,194	2,655	2,580
TOTAL	**119,501**	**156,425**	**162,728**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Transfers Out - Capital	1,788	-	-
TOTAL	**1,788**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**9,356**	**127,434**	**130,076**
Total Estimated Beginning Fund Balance	**297,867**	**307,223**	**434,657**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**297,867**	**307,223**	**434,657**
Increase (Decrease) From Operations	9,356	127,434	130,076
Estimated Ending Fund Balance Before Reserves	**307,223**	**434,657**	**564,733**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**307,223**	**434,657**	**564,733**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3385 - Pleasant Grove Drainage Basin	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	171,955	179,507	168,552
Capital Contributions From Developers and Governmental Activities	482,966	440,000	440,000
Other Revenue	218,298	-	-
TOTAL	**873,220**	**619,507**	**608,552**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Developer Reimbursement	293,021	1,200,000	-
Other Expenditures/Expenses	9,923	30,903	19,296
TOTAL	**302,944**	**1,230,903**	**19,296**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Prior Year Project Carryover [1]	2,084,290	(860,361)	-
TOTAL	**2,084,290**	**(860,361)**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Project Related	2,543	(766,109)	-
Transfers Out - Capital	1,427,324	-	-
TOTAL	**1,429,867**	**(766,109)**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**1,224,699**	**(705,648)**	**589,256**
Total Estimated Beginning Fund Balance	**9,286,069**	**8,426,478**	**8,581,191**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	(2,084,290)	860,361	-
Total Estimated Adjusted Beginning Fund Balance	**7,201,780**	**9,286,839**	**8,581,191**
Increase (Decrease) From Operations	1,224,699	(705,648)	589,256
Estimated Ending Fund Balance Before Reserves	**8,426,478**	**8,581,191**	**9,170,447**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	860,361	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**9,286,839**	**8,581,191**	**9,170,447**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3390 - Traffic Coordination	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Charges for Services	3,214	-	-
Use of Property and Money	46,724	46,867	50,515
Capital Contributions From Developers and Governmental Activities	47,119	41,600	-
TOTAL	**97,056**	**88,467**	**50,515**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Traffic Signal Coordination	-	40,000	40,000
Other Expenditures/Expenses	1,800	14,710	9,772
TOTAL	**1,800**	**54,710**	**49,772**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
TOTAL	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**95,256**	**33,757**	**743**
Total Estimated Beginning Fund Balance	**2,462,423**	**2,557,679**	**2,591,436**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**2,462,423**	**2,557,679**	**2,591,436**
Increase (Decrease) From Operations	95,256	33,757	743
Estimated Ending Fund Balance Before Reserves	**2,557,679**	**2,591,436**	**2,592,179**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**2,557,679**	**2,591,436**	**2,592,179**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3395 - City County Mitigation	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	74,361	74,046	95,494
Capital Contributions From Developers and Governmental Activities	842,748	750,000	750,000
TOTAL	**917,109**	**824,046**	**845,494**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Public Works Admin	-	50,000	-
Developer Reimbursement	-	1,000,000	1,000,000
TOTAL	**-**	**1,050,000**	**1,000,000**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
TOTAL	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**917,109**	**(225,954)**	**(154,506)**
Total Estimated Beginning Fund Balance	**3,728,249**	**4,645,358**	**4,419,404**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**3,728,249**	**4,645,358**	**4,419,404**
Increase (Decrease) From Operations	917,109	(225,954)	(154,506)
Estimated Ending Fund Balance Before Reserves	**4,645,358**	**4,419,404**	**4,264,898**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**4,645,358**	**4,419,404**	**4,264,898**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3410 - Al Johnson Wildlife Area	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Charges for Services	945	-	-
Use of Property and Money	83,322	52,391	85,005
TOTAL	**84,267**	**52,391**	**85,005**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Parks Maintenance	48,385	70,000	-
Open Space	-	-	70,000
TOTAL	**48,385**	**70,000**	**70,000**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
TOTAL	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**35,882**	**(17,609)**	**15,005**
Total Estimated Beginning Fund Balance	**1,113,550**	**1,149,432**	**1,131,823**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**1,113,550**	**1,149,432**	**1,131,823**
Increase (Decrease) From Operations	35,882	(17,609)	15,005
Estimated Ending Fund Balance Before Reserves	**1,149,432**	**1,131,823**	**1,146,828**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**1,149,432**	**1,131,823**	**1,146,828**

[#] End notes are available on the last page of the Fund Summaries section.

Other Funds Overview

Permanent Fund

This fund is used to account for resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the City's programs, to remain intact in perpetuity or until a specific future date or event. Permanent Fund is:

- **Citizen's Benefit Trust Fund** – provides community and Roseville Employees Charitable Hearts (REACH) grants to non-profit organizations throughout the City. The primary source of annual revenue comes from interest and City of Roseville employee donations. Ordinance 3388, Section 4.06.040 allows the City Council to appropraite up to 90 percent of the prior year's annual interest earnings.

Special District Agency Funds

These funds account for assets held by the City as an agent for individuals, governmental entities, and non-public organizations. Special District Agency Funds are funds used for public infrastructure improvements and maintenance financed by special levies against property holders. They are secured by special taxes assessed on the property owners within the district to pay the principal and interest on the bonds.

Trust Funds

These funds are earmarked for specific programs and purposes in accordance with a statute that designates the fund as a trust. Its statutory designation distinguishes the fund as a trust rather than a special fund. Trust Funds are:

- **OPEB Trust Fund** – used to account for assets held by the City as a trustee agent for the members and beneficiaries of other post-employment benefit plans (retiree medical). Investment income is based on long-term actuarial assumption of 6.25 percent and may include income earned, as well as realized and unrealized gains/losses.
- **Private Purpose Trust Funds** – a collection of trust funds including the Library Endowment Fund and various urban reserve funds.
- **Successor Agency to the Former RDA Fund** - is responsible for unwinding the affairs of the former Redevelopment Agency (RDA). The Successor Agency will continue to oversee completion of redevelopment projects, dispose of assets and properties of the former RDA and meet its enforceable obligations. A seven-member Oversight Board approves the semi-annual Recognized Obligation Payment Schedules (ROPS) that determine the amount of property tax increment the Successor Agency receives to pay its annual debt service and other enforceable obligations.

Internal Service Funds and Self-Insurance Funds

These funds are used to account for financing of goods and services provided by one City department to other City departments on a cost-reimbursement basis. Internal Service Funds are:

- **Fleet Replacement Fund** – provides automotive replacement services for the City's fleet.
- **Fleet Services Fund** - provides maintenance and supplies to the City's fleet.
- **Facility Rehabilitation Fund** - provides rehabilitation for City's facilities.
- **Facilities Services Fund** – provides building maintenance and custodial services to all departments citywide.
- **Equipment Replacement Fund -** provides for the replacement of equipment for General Fund departments.
- **IT Operations Fund** - provides information technology support and services for digital communication, database and cloud, network infrastructure, business solutions, GIS, client services, and enterprise solutions to all departments citywide.
- **IT Replacement Fund** - provides rehabilitation for City's information technology infrastructure.

Self-insurance funds are:

- General Benefits Fund
  - Dental Insurance Fund
  - Vision Insurance Fund
  - Section 125 Fund
- General Liability Fund
- Workers' Compensation Fund
- Unemployment Insurance Fund

These self-insurance funds provide services and benefits to the City and its employees on a cost reimbursement basis. The primary source of revenue is a premium charged to funds that include city salaries.

Fund Summary

3901 - Citizens Benefit Trust	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	429,073	435,310	375,000
Other Revenue	5,569	3,124	5,500
TOTAL	**434,642**	**438,434**	**380,500**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Community Benefit Trust - Community Grants	409,967	391,779	386,166
Community Benefit Trust - REACH	5,463	3,124	5,500
TOTAL	**415,430**	**394,903**	**391,666**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
TOTAL	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**19,212**	**43,531**	**(11,166)**
Total Estimated Beginning Fund Balance	**17,630,205**	**17,649,417**	**17,692,948**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**17,630,205**	**17,649,417**	**17,692,948**
Increase (Decrease) From Operations	19,212	43,531	(11,166)
Estimated Ending Fund Balance Before Reserves	**17,649,417**	**17,692,948**	**17,681,782**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**17,649,417**	**17,692,948**	**17,681,782**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

7499 - Special Assessments Community Facility Districts	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Taxes	30,357,555	32,690,703	32,393,325
Use of Property and Money	270,134	203,448	514,180
Other Revenue	359	-	-
TOTAL	**30,628,048**	**32,894,151**	**32,907,505**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
CFD Special Assessments	27,650,507	30,551,902	31,922,383
Transfers Out - Operating	797,070	2,252,556	-
TOTAL	**28,447,577**	**32,804,458**	**31,922,383**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Debt Service	-	-	-
TOTAL	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**2,180,471**	**89,693**	**985,122**
Total Estimated Beginning Fund Balance	**24,397,325**	**26,577,795**	**26,667,488**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**24,397,325**	**26,577,795**	**26,667,488**
Increase (Decrease) From Operations	2,180,471	89,693	985,122
Estimated Ending Fund Balance Before Reserves	**26,577,795**	**26,667,488**	**27,652,610**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**26,577,795**	**26,667,488**	**27,652,610**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

7001 - Other Post Employment Trust	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	7,122,751	5,000,000	6,000,000
Other Revenue	69,429	14,790,203	15,719,455
Transfers In - Operating	6,792,178	-	-
TOTAL	**13,984,357**	**19,790,203**	**21,719,455**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Other Post Employment Benefit	144,591	7,943,869	190,000
Other Expenditures/Expenses	-	-	8,470,666
TOTAL	**144,591**	**7,943,869**	**8,660,666**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
TOTAL	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**13,839,766**	**11,846,334**	**13,058,789**
Total Estimated Beginning Fund Balance	**84,119,640**	**97,959,406**	**109,805,740**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**84,119,640**	**97,959,406**	**109,805,740**
Increase (Decrease) From Operations	13,839,766	11,846,334	13,058,789
Estimated Ending Fund Balance Before Reserves	**97,959,406**	**109,805,740**	**122,864,529**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**97,959,406**	**109,805,740**	**122,864,529**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

7199 - Endowment Trust	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Use of Property and Money	32,080	32,577	34,861
TOTAL	**32,080**	**32,577**	**34,861**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Endowment and Preserve Areas	12,096	12,366	10,447
TOTAL	**12,096**	**12,366**	**10,447**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
TOTAL	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**19,984**	**20,211**	**24,414**
Total Estimated Beginning Fund Balance	**1,912,509**	**1,932,493**	**1,952,704**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**1,912,509**	**1,932,493**	**1,952,704**
Increase (Decrease) From Operations	19,984	20,211	24,414
Estimated Ending Fund Balance Before Reserves	**1,932,493**	**1,952,704**	**1,977,118**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**1,932,493**	**1,952,704**	**1,977,118**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

7201 - Successor Agency to the former RDA	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Taxes	3,231,857	3,450,294	3,898,770
Use of Property and Money	102,293	48,020	72,294
Other Revenue	260,847	-	-
Prior Year Encumbrance Carryover [1]	709	-	-
TOTAL	**3,595,707**	**3,498,314**	**3,971,064**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Successor to the RDA	248,375	403,969	288,978
Transfers Out - Operating	-	200,000	200,000
TOTAL	**248,375**	**603,969**	**488,978**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Prior Year Project Carryover [1]	-	99,783	-
TOTAL	**-**	**99,783**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Debt Service	1,939,778	1,948,838	1,950,960
Project Related	-	99,783	-
Transfers Out - Capital	217	-	-
Transfers Out - Loans	993,898	1,226,860	1,678,699
TOTAL	**2,933,893**	**3,275,481**	**3,629,659**
INCREASE (DECREASE) FROM OPERATIONS	**413,439**	**(281,353)**	**(147,573)**
Total Estimated Beginning Fund Balance	**2,031,804**	**2,444,534**	**2,063,398**
Less Prior Year Encumbrance Carryover [1]	(709)	-	-
Less Prior Year Project Carryover [1]	-	(99,783)	-
Total Estimated Adjusted Beginning Fund Balance	**2,031,095**	**2,344,751**	**2,063,398**
Increase (Decrease) From Operations	413,439	(281,353)	(147,573)
Estimated Ending Fund Balance Before Reserves	**2,444,534**	**2,063,398**	**1,915,825**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	(99,783)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**2,344,751**	**2,063,398**	**1,915,825**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

4001 - Fleet Services	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Charges for Services	7,979,111	8,916,219	9,040,218
Use of Property and Money	46,226	53,442	71,444
Other Revenue	185,893	171,000	174,000
TOTAL	**8,211,231**	**9,140,661**	**9,285,662**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Fleet	7,114,339	8,502,552	9,063,749
Other Expenditures/Expenses	438,827	570,029	641,223
Transfers Out - Operating	179,471	-	-
TOTAL	**7,732,638**	**9,072,581**	**9,704,972**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Prior Year Project Carryover [1]	1,117	-	-
TOTAL	**1,117**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Project Related	-	39,800	610,000
Transfers Out - Capital	54,362	81,120	-
TOTAL	**54,362**	**120,920**	**610,000**
INCREASE (DECREASE) FROM OPERATIONS	**425,348**	**(52,840)**	**(1,029,310)**
Total Estimated Beginning Fund Balance	**768,707**	**1,192,938**	**1,140,098**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	(1,117)	-	-
Total Estimated Adjusted Beginning Fund Balance	**767,590**	**1,192,938**	**1,140,098**
Increase (Decrease) From Operations	425,348	(52,840)	(1,029,310)
Estimated Ending Fund Balance Before Reserves	**1,192,938**	**1,140,098**	**110,788**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**1,192,938**	**1,140,098**	**110,788**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

4005 - Fleet Replacement	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Charges for Services	5,709,285	8,015,476	6,725,118
Use of Property and Money	605,537	603,081	746,832
Other Revenue	402,153	-	-
Prior Year Encumbrance Carryover [1]	2,317,718	1,708,483	-
TOTAL	**9,034,694**	**10,327,040**	**7,471,950**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Fleet	4,168,513	12,748,310	7,223,875
Other Expenditures/Expenses	102,632	117,804	133,924
Transfers Out - Operating	14,879	-	22,712
TOTAL	**4,286,023**	**12,866,114**	**7,380,511**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Transfers In - Loans	217,564	215,346	566,787
Prior Year Project Carryover [1]	892	-	-
TOTAL	**218,456**	**215,346**	**566,787**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Transfers Out - Capital	892	1,983	-
Transfers Out - Loans	-	3,215,000	-
Transfers Out - Loans clearing	-	-	-
TOTAL	**892**	**3,216,983**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**4,966,235**	**(5,540,711)**	**658,226**
Total Estimated Beginning Fund Balance	**30,005,171**	**32,652,796**	**25,403,602**
Less Prior Year Encumbrance Carryover [1]	(2,317,718)	(1,708,483)	-
Less Prior Year Project Carryover [1]	(892)	-	-
Total Estimated Adjusted Beginning Fund Balance	**27,686,561**	**30,944,313**	**25,403,602**
Increase (Decrease) From Operations	4,966,235	(5,540,711)	658,226
Estimated Ending Fund Balance Before Reserves	**32,652,796**	**25,403,602**	**26,061,828**
Less Encumbrance Carryover Reserve [1]	(1,708,483)	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**30,944,313**	**25,403,602**	**26,061,828**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

4031 - Equipment Replacement	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Charges for Services	190,000	1,000,000	300,000
Use of Property and Money	15,402	14,737	12,036
Prior Year Encumbrance Carryover [1]	301,007	-	-
TOTAL	**506,409**	**1,014,737**	**312,036**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Client Services	-	-	-
Patrol	-	-	-
Investigations	-	-	-
Fire Operations	-	810,000	-
Building Maintenance	482,387	300,000	300,000
Other Expenditures/Expenses	-	-	-
TOTAL	**482,387**	**1,110,000**	**300,000**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
TOTAL	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**24,022**	**(95,263)**	**12,036**
Total Estimated Beginning Fund Balance	**869,149**	**592,164**	**496,901**
Less Prior Year Encumbrance Carryover [1]	(301,007)	-	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**568,142**	**592,164**	**496,901**
Increase (Decrease) From Operations	24,022	(95,263)	12,036
Estimated Ending Fund Balance Before Reserves	**592,164**	**496,901**	**508,937**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**592,164**	**496,901**	**508,937**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

4061 - Facility Services	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Charges for Services	4,335,192	4,684,399	5,596,336
Use of Property and Money	7,022	8,006	10,669
Other Revenue	1,000	-	-
Prior Year Encumbrance Carryover [1]	919	4,035	-
TOTAL	**4,344,133**	**4,696,440**	**5,607,005**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Custodial Services	1,055,916	1,130,303	1,324,434
Building Maintenance	2,551,420	2,902,131	3,602,489
Fleet	-	-	70,862
Other Expenditures/Expenses	637,357	558,958	614,540
Transfers Out - Operating	13,217	-	-
TOTAL	**4,257,909**	**4,591,392**	**5,612,324**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Project Related	-	9,800	-
Transfers Out - Capital	61,698	81,345	-
TOTAL	**61,698**	**91,145**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**24,526**	**13,903**	**(5,319)**
Total Estimated Beginning Fund Balance	**347,196**	**370,803**	**380,671**
Less Prior Year Encumbrance Carryover [1]	(919)	(4,035)	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**346,277**	**366,768**	**380,671**
Increase (Decrease) From Operations	24,526	13,903	(5,319)
Estimated Ending Fund Balance Before Reserves	**370,803**	**380,671**	**375,352**
Less Encumbrance Carryover Reserve [1]	(4,035)	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**366,768**	**380,671**	**375,352**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

4065 - Facility Rehabilitation	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Charges for Services	645,000	999,739	1,587,154
Use of Property and Money	22,589	22,484	16,887
Prior Year Encumbrance Carryover [1]	748,603	21,734	-
TOTAL	**1,416,192**	**1,043,957**	**1,604,041**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Building Maintenance	78,689	-	-
Facility Rehabiliation	1,042,126	872,646	342,416
Other Expenditures/Expenses	43,657	65,377	60,627
TOTAL	**1,164,473**	**938,023**	**403,043**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Transfers In - Capital	3,504	-	-
TOTAL	**3,504**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Project Related	-	569,196	1,174,068
Transfers Out - Capital	2,753	3,629	-
TOTAL	**2,753**	**572,825**	**1,174,068**
INCREASE (DECREASE) FROM OPERATIONS	**252,470**	**(466,891)**	**26,930**
Total Estimated Beginning Fund Balance	**1,179,052**	**682,919**	**194,294**
Less Prior Year Encumbrance Carryover [1]	(748,603)	(21,734)	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**430,449**	**661,185**	**194,294**
Increase (Decrease) From Operations	252,470	(466,891)	26,930
Estimated Ending Fund Balance Before Reserves	**682,919**	**194,294**	**221,224**
Less Encumbrance Carryover Reserve [1]	(21,734)	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**661,185**	**194,294**	**221,224**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

4101 - Information Technology Operations	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Charges for Services	9,399,139	10,188,794	12,214,776
Use of Property and Money	(84)	-	10,320
Prior Year Encumbrance Carryover [1]	12,355	130,181	-
TOTAL	**9,411,410**	**10,318,975**	**12,225,096**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Strategic Plan and Digital Communications	2,075,848	2,344,483	2,658,281
Security	-	-	613,022
Database and Cloud	783,043	1,205,383	-
Data Intelligence	-	-	1,514,322
Network Infrastructure	1,507,850	2,294,864	2,326,696
GIS Analytics	681,586	779,702	-
Business Solutions	1,094,343	1,271,743	1,174,219
Client Services	965,914	1,108,499	1,197,140
Enterprise Solutions	878,749	887,878	1,613,486
Other Expenditures/Expenses	558,035	154,270	652,220
Transfers Out - Operating	101,789	-	-
TOTAL	**8,647,156**	**10,046,822**	**11,749,385**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Project Related	-	-	463,000
Transfers Out - Capital	167,939	221,417	-
TOTAL	**167,939**	**221,417**	**463,000**
INCREASE (DECREASE) FROM OPERATIONS	**596,315**	**50,736**	**12,711**
Total Estimated Beginning Fund Balance	**(32,528)**	**551,432**	**471,987**
Less Prior Year Encumbrance Carryover [1]	(12,355)	(130,181)	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**(44,883)**	**421,251**	**471,987**
Increase (Decrease) From Operations	596,315	50,736	12,711
Estimated Ending Fund Balance Before Reserves	**551,432**	**471,987**	**484,698**
Less Encumbrance Carryover Reserve [1]	(130,181)	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**421,251**	**471,987**	**484,698**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

4105 - Information Technology Replacement	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Charges for Services	622,000	670,000	410,286
Use of Property and Money	17,133	17,414	14,770
TOTAL	**639,133**	**687,414**	**425,056**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Data Intelligence	-	-	10,000
Network Infrastructure	729,908	32,810	-
Client Services	-	-	-
Other Expenditures/Expenses	-	-	-
TOTAL	**729,908**	**32,810**	**10,000**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Project Related	-	1,006,200	400,286
Transfers Out - Capital	3,504	-	-
TOTAL	**3,504**	**1,006,200**	**400,286**
INCREASE (DECREASE) FROM OPERATIONS	**(94,279)**	**(351,596)**	**14,770**
Total Estimated Beginning Fund Balance	**940,162**	**845,883**	**494,287**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**940,162**	**845,883**	**494,287**
Increase (Decrease) From Operations	(94,279)	(351,596)	14,770
Estimated Ending Fund Balance Before Reserves	**845,883**	**494,287**	**509,057**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**845,883**	**494,287**	**509,057**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

4211 - Workers Compensation	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Charges for Services	3,993,374	3,993,301	3,993,355
Use of Property and Money	218,094	219,482	233,542
Other Revenue	25,037	-	-
TOTAL	**4,236,505**	**4,212,783**	**4,226,897**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Risk Management	4,768,740	4,480,230	4,236,590
TOTAL	**4,768,740**	**4,480,230**	**4,236,590**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Transfers Out - Capital	45,119	9,694	-
TOTAL	**45,119**	**9,694**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**(577,354)**	**(277,141)**	**(9,693)**
Total Estimated Beginning Fund Balance	**10,966,437**	**10,389,083**	**10,111,943**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**10,966,437**	**10,389,083**	**10,111,943**
Increase (Decrease) From Operations	(577,354)	(277,141)	(9,693)
Estimated Ending Fund Balance Before Reserves	**10,389,083**	**10,111,943**	**10,102,250**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**10,389,083**	**10,111,943**	**10,102,250**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

4231 - General Liability	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Charges for Services	2,744,760	2,415,267	2,110,064
Use of Property and Money	93,221	91,452	79,773
Other Revenue	1,242	-	35,000
TOTAL	**2,839,223**	**2,506,719**	**2,224,837**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Risk Management	2,565,785	2,633,611	3,369,074
TOTAL	**2,565,785**	**2,633,611**	**3,369,074**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Transfers Out - Capital	33,083	9,694	-
TOTAL	**33,083**	**9,694**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**240,355**	**(136,586)**	**(1,144,237)**
Total Estimated Beginning Fund Balance	**4,690,512**	**4,930,867**	**4,794,281**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**4,690,512**	**4,930,867**	**4,794,281**
Increase (Decrease) From Operations	240,355	(136,586)	(1,144,237)
Estimated Ending Fund Balance Before Reserves	**4,930,867**	**4,794,281**	**3,650,044**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**4,930,867**	**4,794,281**	**3,650,044**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

4251 - Unemployment Insurance	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Charges for Services	149,392	167,699	175,049
Use of Property and Money	19,523	19,440	20,935
TOTAL	**168,915**	**187,139**	**195,984**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Risk Management	138,631	190,482	189,329
TOTAL	**138,631**	**190,482**	**189,329**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
TOTAL	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**30,284**	**(3,343)**	**6,655**
Total Estimated Beginning Fund Balance	**1,014,537**	**1,044,820**	**1,041,477**
Less Prior Year Encumbrance Carryover [1]	-	-	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**1,014,537**	**1,044,820**	**1,041,477**
Increase (Decrease) From Operations	30,284	(3,343)	6,655
Estimated Ending Fund Balance Before Reserves	**1,044,820**	**1,041,477**	**1,048,132**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**1,044,820**	**1,041,477**	**1,048,132**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary

4279 - General Benefits	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
Charges for Services	1,943,636	2,340,015	2,172,408
Use of Property and Money	21,302	21,815	23,910
Other Revenue	-	-	-
Prior Year Encumbrance Carryover [1]	144,484	-	-
TOTAL	**2,109,422**	**2,361,830**	**2,196,318**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
Risk Management	2,064,104	2,560,346	2,598,505
TOTAL	**2,064,104**	**2,560,346**	**2,598,505**
ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER			
TOTAL	**-**	**-**	**-**
ESTIMATED NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT			
TOTAL	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**45,318**	**(198,516)**	**(402,187)**
Total Estimated Beginning Fund Balance	**1,249,694**	**1,150,529**	**952,013**
Less Prior Year Encumbrance Carryover [1]	(144,484)	-	-
Less Prior Year Project Carryover [1]	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**1,105,210**	**1,150,529**	**952,013**
Increase (Decrease) From Operations	45,318	(198,516)	(402,187)
Estimated Ending Fund Balance Before Reserves	**1,150,529**	**952,013**	**549,826**
Less Encumbrance Carryover Reserve [1]	-	-	-
Less Project Carryover Reserve [1]	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**1,150,529**	**952,013**	**549,826**

[#] End notes are available on the last page of the Fund Summaries section.

Fund Summary - End Notes

[1]

Encumbrance Carryover/Project Carryover

Prior Year Carryovers are included as revenue since they represent the reserve set aside to cover the carryover expenditures from the prior year. The beginning fund balance has been adjusted down by the amount of these reserves.

[2]

Others Sources/(Uses)

1040 - Litigation Reserve

	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
Other Sources/(Uses)	**-**	**-**	**250,000**

The Litigation Reserve Fund is used for unanticipated outside attorney fees. Staff anticipates that the expense budgeted in FY2019-20 will not be spent, which will make that amount available in FY2020-21 and result in a positive fund balance after year end.

2201 - CDBG

	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
Other Sources/(Uses)	**-**	**194,484**	**-**

FY2019-20 pending budget adjustment to increase program income to more closely match actuals received in FY2019-20 which will create a positive estimated unrestricted ending fund balance for FY2019-20 of $101,022 and for FY2020-21 of $97,412.

2220 - CalHOME

	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
Other Sources/(Uses)	**-**	**285,000**	**-**

FY2019-20 pending budget adjustment to reduce budgeted expenditures to more closely align with anticipated actual expenditures which will create a positive estimated unrestricted ending fund balance for FY2019-20 of $298,601 and for FY2020-21 of $260,410.

2230 - BEGIN

	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
Other Sources/(Uses)	**-**	**80,000**	**-**

FY2019-20 pending budget adjustment to reduce budgeted expenditures to more closely align with anticipated actual expenditures which will create a positive estimated unrestricted ending fund balance for FY2019-20 of $60,556 and for FY2020-21 of $34,285.

2824 - Affordable Housing In Lieu and Program Equity

	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
Other Sources/(Uses)	**-**	**3,760,000**	**-**

FY2019-20 pending budget adjustment to reduce budgeted expenditures to more closely align with actual anticipated expenditures which will create a positive estimated unrestricted ending fund balance for FY2019-20 of $4,070,158 and for FY2020-21 of $380,668

Fund Summary - End Notes

2841 - Housing Successor Low Mod

	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
Other Sources/(Uses)	**-**	**1,000,000**	**-**

FY2019-20 pending budget adjustment to reduce budgeted expenditures to more closely align with actual anticipated expenditures which will create a positive estimated unrestricted ending fund balance for FY2019-20 of $1,177,614 and for FY2020-21 of $908,208.

3180 - Blue Oaks Blvd Fee

	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
Other Sources/(Uses)	**-**	**2,574,227**	**-**

FY2019-20 pending budget adjustment to reduce operating & project revenues and project expenditures to more closely align with anticipated FY2019-20 actuals. As a result, estimated unrestricted ending fund balance for FY2019-20 will be $38,686 and for FY2020-21 of $45,923.

3181 - Westpark Drive Fee

	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
Other Sources/(Uses)	**-**	**61,734**	**-**

FY2019-20 pending budget adjustment to reduce operating revenues and increase project revenues to more closely align with anticipated FY2019-20 actuals. As a result, estimated unrestricted ending fund balance for FY2019-20 will be $9,180 and for FY2020-21 of $19,152.

6520-Transportation

	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
Other Sources/(Uses)	**-**	**4,979,220**	**-**

FY2019-20 pending budget adjustment to modify existing Transportation Capital Improvement project budgets to match anticipated expenditures and record associated revenues. As a result, estimated unrestricted ending fund balance for FY2019-20 will be $2,544,896 and for FY2020-21 of $2,563,861.

6220 - Wastewater Construction

	FY2018-19 Actuals ($)	FY2019-20 Amended Budget ($)	FY2020-21 Budget ($)
Other Sources/(Uses)	**(9,015,260)**	**(13,038,000)**	**(12,645,000)**

The other uses in the Wastewater Construction fund represent regional connection fees that are collected by the City of Roseville and distributed to the South Placer Wastewater Authority (SPWA), a non-city entity.

Department Operating Budgets - Alphabetical Order

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Department Operating Budgets Overview

Department Operating Budgets Overview

The Department Operating Budgets section contains the operational costs by department. The section begins with a Budget Summary by Department that outlines all department operating budgets. The summary contains three years of data, prior year actuals, the current year adopted and amended budgets, and the new budget year. The full-time equivalent (FTE) positions for each department are also included in this summary. Following the Budget Summary is the detail for each department, and the costs required to fund their services.

Each department section contains an organizational chart. The organizational chart displays the overall structure of the department. The number of positions displayed in the org charts may differ from the total positions in the FY2020-21 budget due to vacancies and pending current year position changes.

In addition, each section provides an overview of services, accomplishments, City Council Strategic Plan efforts, key performance and workload measures and budget highlights.

The Department Budget Summary provides position and expenditure/expense information over a three- year period: prior year actuals, current year budget, current year amended budget, and the new budget year. Each department section contains a summary of positions, expenditures/expenses by major category, expenditures/expenses by fund, and expenditure/expenses by center or division.

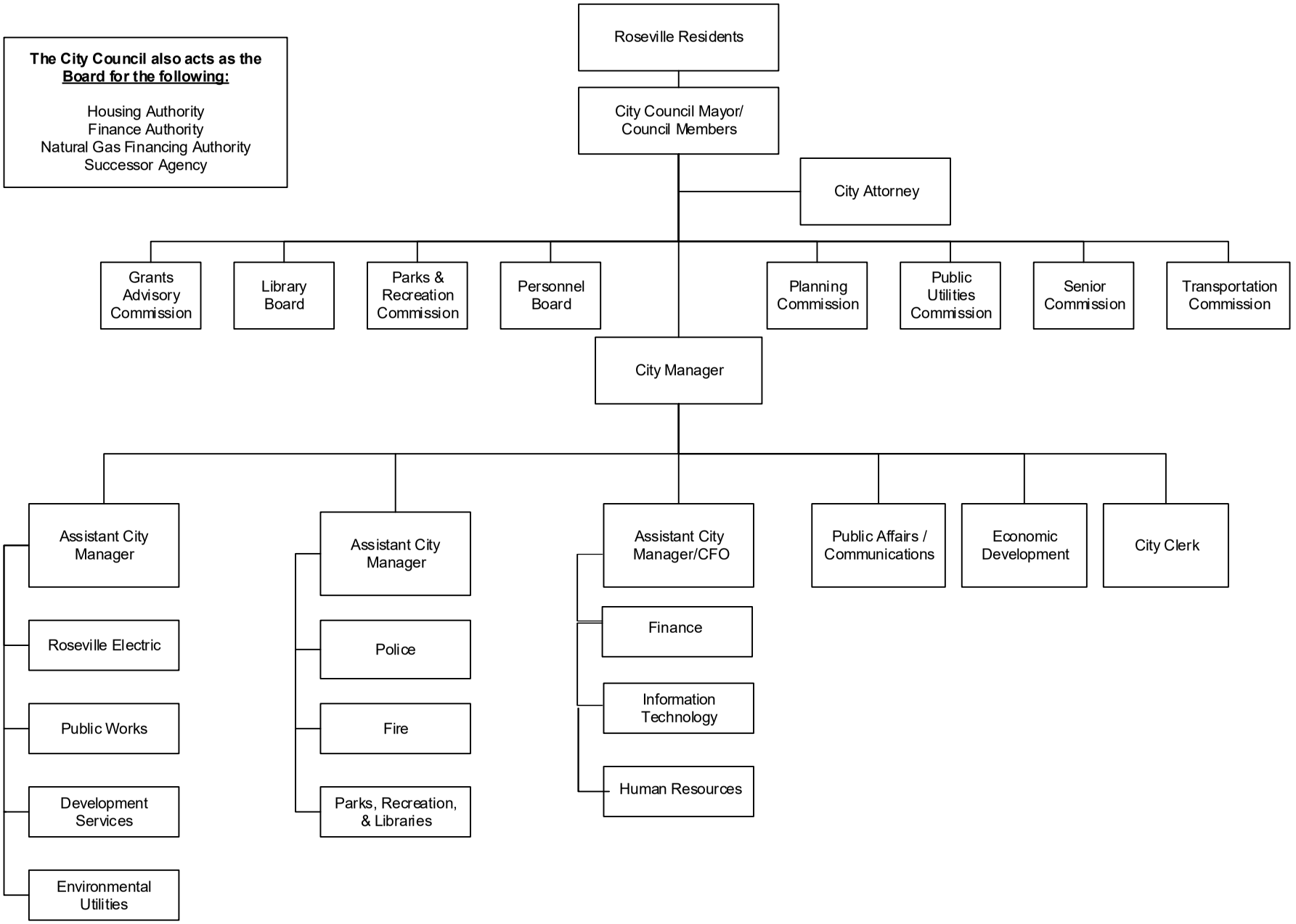
The expenditures/expenses by major category summary is segregated into the following categories:

- Salaries and wages
- Benefits
- Materials, supplies, and services
- Internal reimbursements
- Capital outlay
- Transfers out

The salaries and wages and benefits categories includes compensation and benefits paid to employees of the City. Materials, supplies, and services contain costs that are consumed during the course of the fiscal year and are not of a capital nature. Internal reimbursements are for expenditures/expenses charged to other departments, funds or projects. Capital outlay are expenditures which result in acquisitions or additions to fixed assets and represent a betterment or improvement. These expenditures typically have a life of more than two years and cost $5,000 or more. Internal reimbursements represent expenditures/expenses that are offset by projects or other funding sources.

Budget Summary by Department

DEPARTMENT	FY2018-19 Actuals FTE	FY2018-19 Actuals Expenses/ Expenditures	FY2019-20 Adopted FTE	FY2019-20 Adopted Expenses/ Expenditures	FY2019-20 Amended FTE	FY2019-20 Amended Expenses/ Expenditures	FY2020-21 Budget FTE	FY2020-21 Budget Expenses/ Expenditures
City Council	0.00	205,388	0.00	307,730	0.00	308,167	0.00	181,264
City Manager	6.00	1,155,874	6.00	1,151,458	6.00	1,179,566	6.00	1,434,925
Public Affairs and Communication	2.00	593,567	3.00	743,526	7.00	747,555	7.00	816,895
City Attorney	9.00	1,689,103	9.00	2,036,148	9.00	2,036,148	9.00	2,275,684
Finance	71.23	6,905,973	71.23	9,650,684	72.23	9,875,305	72.23	11,254,748
Human Resources	15.00	10,686,994	15.00	11,050,684	15.00	11,432,304	15.00	11,989,443
Information Technology	47.00	8,717,240	47.00	9,762,371	47.00	9,925,362	47.00	11,107,168
City Clerk	12.00	948,814	12.00	1,500,925	12.00	1,515,615	12.00	1,415,379
Police	201.00	41,471,887	201.00	44,621,481	202.00	44,842,766	204.00	46,711,474
Fire	119.00	34,040,688	119.00	34,178,936	119.00	36,955,580	119.00	34,649,868
Economic Development	14.00	5,103,332	14.00	8,490,823	14.00	10,415,521	14.50	7,550,356
Parks, Recreation, & Libraries	114.50	33,303,709	114.50	35,460,468	114.50	35,863,380	116.50	37,209,119
Public Works	111.25	35,532,552	111.25	46,164,547	110.25	48,656,814	111.25	44,512,108
Development Services	68.00	11,322,450	70.00	22,948,817	69.00	23,495,695	69.00	13,146,452
Electric	155.00	98,964,564	155.00	113,166,203	154.00	125,634,852	154.00	113,716,190
Environmental Utilities	241.75	61,123,274	242.75	79,862,715	244.75	83,088,179	250.00	84,446,918
Other:								
Other Expenses/Expenditures (includes OPEB, Transfers, Tax Sharing Agreements)		76,487,822		77,991,750		89,565,654		75,911,715
LLD and Service Districts		10,421,585		11,094,038		11,714,598		12,793,101
Community Facility Districts		32,975,972		31,227,499		35,018,850		31,922,383
Debt Service		22,720,799		22,690,489		66,720,489		20,898,136
Projects		68,488,349		46,872,954		186,263,056		46,977,146
Electric Projects		18,019,131		19,957,000		42,276,779		15,147,000
Endowment and Preserve Areas		12,096		12,366		12,366		10,447
Successor Agency to Roseville RDA Fund		1,242,490		1,830,829		1,830,829		488,977
Subtotal Other		230,368,244		211,676,925		433,402,621		204,148,905
TOTALS	**1,186.73**	**$ 582,133,653**	**1,190.73**	**$ 632,774,441**	**1,195.73**	**$ 879,375,430**	**1,206.48**	**$ 626,566,896**



City Wide Organization (1,206.48 FTE)

City Council

Overview of Services

The City Council, as the elected body, adopts legislation, sets policy, adjudicates issues, and establishes the budget. City Council policies and laws are implemented by the City Manager, the administrative head of the City government. The City Council obtains direct citizen input from 13 Council-appointed boards and commissions. The Mayor and Councilmembers are accountable to the electorate and must balance the views of individuals and groups with the needs of the entire community. Councilmembers achieve success with public policy issues facing the region by leading and collaborating with residents, businesses, and regional partners on issues of mutual interest.

Accomplishments

As the governing body for the City of Roseville, the City Council sets policy, diligently works toward common solutions, builds a sustainable future, provides perspective on critical issues, seeks community input, and works with the community to enhance understanding of City processes and issues.

Council Strategic Plan

With comprehensive community input through ongoing efforts as well as initiatives such as EngageRoseville, the City Council and staff developed a strategic plan to set the direction of the City's work for the next four fiscal years. The City Council's Strategic Planning Workshop in October 2019 kicked off the budget planning process for FY2020-21, which starts July 1, 2020. Interviews with City Council members and a two-day public workshop with the City Council and department heads informed the strategic plan's development. Roseville's strengths and limitations were considered along with future challenges and opportunities.

The resulting plan describes the City's mission and vision, as well as the values that guide the City's work. It includes overarching goals for the next four fiscal years and specific strategies to support each goal. All of these were developed at the public workshop. The six goals that support the City's mission and vision are:

- Remain fiscally responsible in a changing world
- Support community engagement and advocacy
- Maintain a safe and healthy community
- Enhance economic vitality
- Deliver exceptional city services
- Invest in well-planned infrastructure and growth

Budget Summary

Expenditures/Expenses by Major Category

Major Category	FY2018-19 Actuals	FY2019-20 Adopted	FY2019-20 Amended	FY2020-21 Budget	FY2020-21 Change	FY2020-21 Change %
Salaries and Wages	31,850	39,000	39,000	39,000	-	-
Benefits	(705)	1,333	1,333	2,065	732	54.9%
Materials, Supplies, and Services	396,508	483,621	484,058	506,109	22,051	4.6%
Internal Reimbursements	(222,264)	(216,224)	(216,224)	(365,910)	(149,686)	69.2%
TOTAL	**$ 205,389**	**$ 307,730**	**$ 308,167**	**$ 181,264**	**$ (126,903)**	**-41.2%**

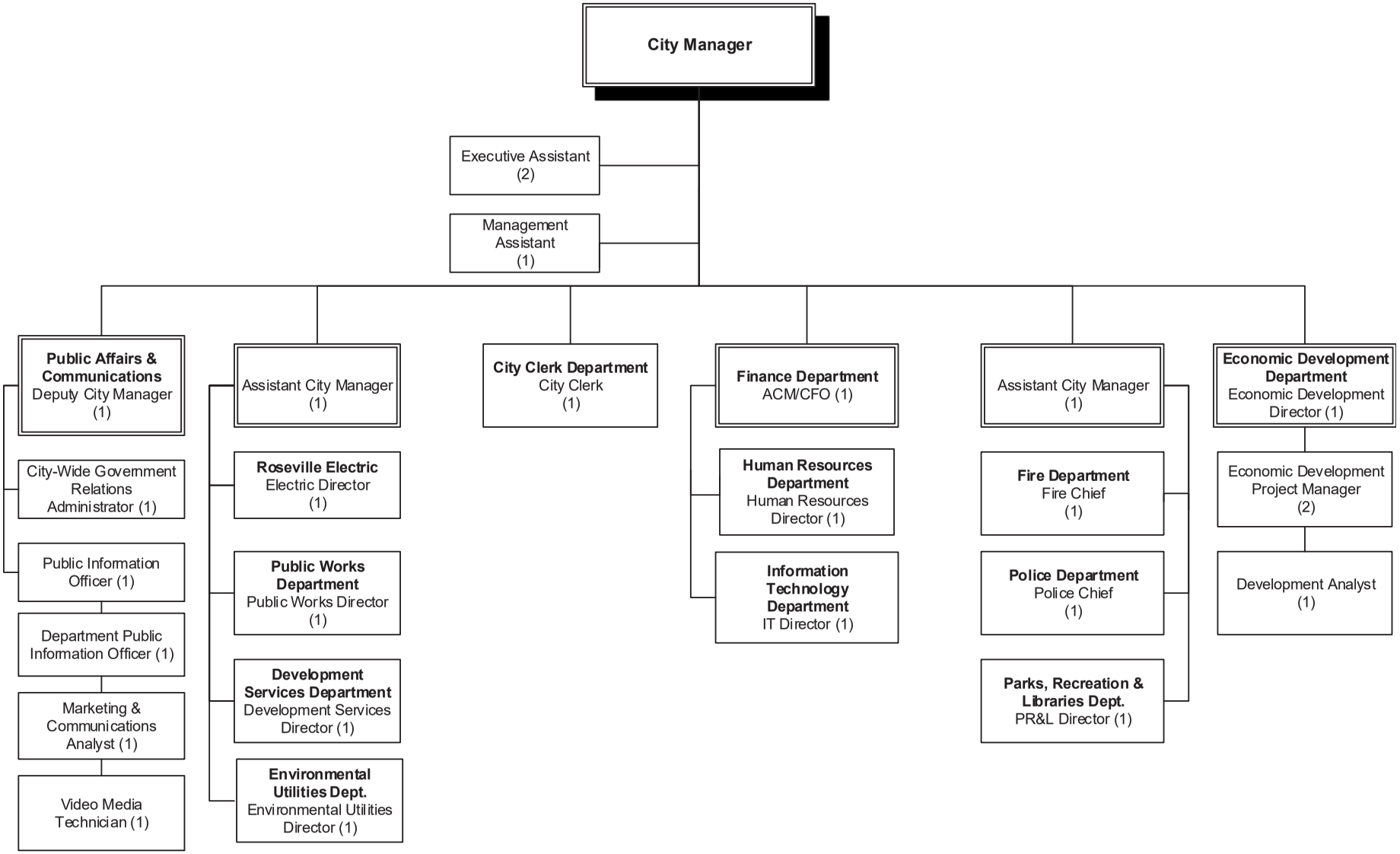
Expenditures/Expenses by Fund

Fund	FY2018-19 Actuals	FY2019-20 Adopted	FY2019-20 Amended	FY2020-21 Budget	FY2020-21 Change	FY2020-21 Change %
1001 - General	205,389	307,730	308,167	181,264	(126,903)	-41.2%
TOTAL	**$ 205,389**	**$ 307,730**	**$ 308,167**	**$ 181,264**	**$ (126,903)**	**-41.2%**

Expenditures/Expenses by Division/Program

Center	FY2018-19 Actuals	FY2019-20 Adopted	FY2019-20 Amended	FY2020-21 Budget	FY2020-21 Change	FY2020-21 Change %
City Council	182,889	285,230	285,667	181,264	(104,403)	-36.5%
Community Contributions	22,500	22,500	22,500	0	(22,500)	-100.0%
TOTAL	**$ 205,389**	**$ 307,730**	**$ 308,167**	**$ 181,264**	**$ (126,903)**	**-41.2%**

Note: The 41% decrease in the City Council's budget is primarily due to increased citywide cost allocation plan reimbursements (Internal Reimbursements). The City Manager's Office spent additional time on City Council related matters during the current year, which resulted in a larger reimbursement in the City Council's budget in FY2020-21. The City Manager's budget realized a corresponding reduction in reimbursements. In other words, a portion of the internal reimbursements budgeted in the City Manager's Office was moved to the City Council.



City Manager's Office (6 FTE)

(includes positions funded in the CM budget)

City Manager's Office

Overview of Services

The City Manager's Office implements the City Council's vision and goals by aligning financial resources and administering City projects, programs, and services that support expressed City Council priorities. The City Manager makes policy recommendations to the City Council and oversees all City departments except the City Attorney's Office. Also, the City Manager's Office focuses on leadership; internal and external communications; engagement with employees, the business community, neighborhood associations, residents, and regional governments; internal collaboration between departments; public/private partnerships; higher-education opportunities, and drives efficiency, innovation, and change within the City.

Accomplishments

- Conducted City Council Strategic Planning Workshop
- Successful negotiations for Placer Ranch resulting in fully mitigated impacts to the City
- Conducted executive recruitments for two Assistant City Manager positions, Economic Development Director, Public Works, and Parks, Recreation & Libraries Director
- Provided direction and engagement in the City Charter Review process
- Lead the City through the conversion from "At-Large" to District Based Elections
- Negotiated the purchase of 116 Oak Street
- Co-developed and executed the first South Placer Leadership Summit in partnership with Placer County CEO, in which over 50 attendees from agencies throughout Placer County participated
- Expanded economic development staff resources and citywide approach

Budget Summary

Positions by Division/Program

Full Time Equivalent (FTE) Positions	FY2018-19 Actual	FY2019-20 Adopted	FY2019-20 Amended	FY2020-21 Budget	FY2020-21 Change	FY2020-21 Change %
City Manager Total	6.000	6.000	6.000	6.000	-	0.0%

Expenditures/Expenses by Major Category

Major Category	FY2018-19 Actuals $	FY2019-20 Adopted $	FY2019-20 Amended $	FY2020-21 Budget $	FY2020-21 Change $	FY2020-21 Change %
Salaries and Wages	1,024,266	1,018,093	1,018,093	1,119,693	101,600	10.0%
Benefits	470,148	561,587	561,587	608,330	46,743	8.3%
Materials, Supplies, and Services	297,333	358,778	386,886	303,503	(83,383)	-21.6%
Internal Reimbursements	(635,875)	(787,000)	(787,000)	(596,601)	190,399	-24.2%
TOTAL	**$ 1,155,872**	**$ 1,151,458**	**$ 1,179,566**	**$ 1,434,925**	**$ 255,359**	**21.6%**

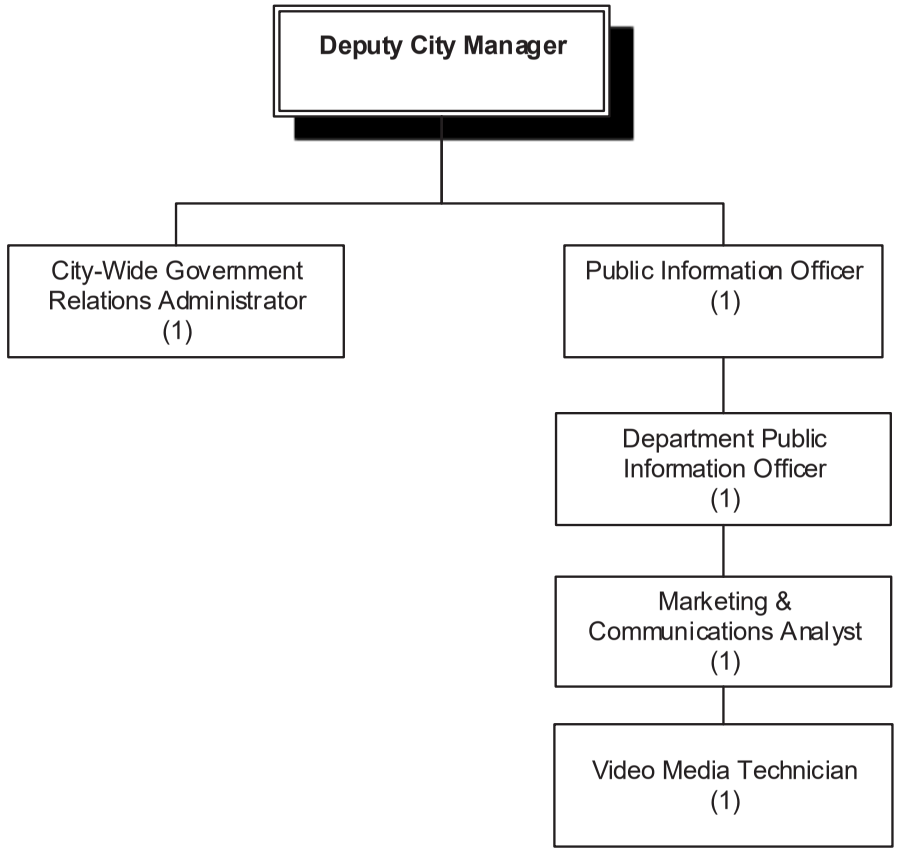
Expenditures/Expenses by Fund

Fund	FY2018-19 Actuals $	FY2019-20 Adopted $	FY2019-20 Amended $	FY2020-21 Budget $	FY2020-21 Change $	FY2020-21 Change %
1001 - General	1,155,872	1,151,458	1,179,566	1,434,925	255,359	21.6%
TOTAL	**$ 1,155,872**	**$ 1,151,458**	**$ 1,179,566**	**$ 1,434,925**	**$ 255,359**	**21.6%**

Expenditures/Expenses by Division/Program

Center	FY2018-19 Actuals $	FY2019-20 Adopted $	FY2019-20 Amended $	FY2020-21 Budget $	FY2020-21 Change $	FY2020-21 Change %
City Manager	1,155,872	1,151,458	1,179,566	1,434,925	255,359	21.6%
TOTAL	**$ 1,155,872**	**$ 1,151,458**	**$ 1,179,566**	**$ 1,434,925**	**$ 255,359**	**21.6%**

Note: The 22% increase in the City Manager's Office budget is primarily due to reduced citywide cost allocation plan reimbursements (Internal Reimbursements). The City Manager's Office spent additional time on City Council related matters during the current year, which resulted in a lower reimbursement in the City Manager's budget in FY2020-21. The City Council's budget realized a corresponding increase in reimbursements. In other words, a portion of the internal reimbursements budgeted in the City Manager's Office was moved to the City Council.



Public Affairs & Communications Department (7 FTE)

Public Affairs & Communications Department

Overview of Services

The Public Affairs & Communications (PA&C) Department leads the City's legislative advocacy, media relations, community relations, social media, broadcast, internal communications, neighborhood services, and public information initiatives.

The Department staff manages the work related to the City Council's Law & Regulation Committee, Organizational Culture & Leadership Committee, Employee Recognition Committee, and REACH (Roseville Employees Annual Charitable Hearts) giving program. PA&C leads citywide teams including Communications, Government Relations, Marketing, Emergency Services, E-Government, and Open Data, and is the liaison for the Roseville Coalition of Neighborhood Associations, faith-based groups, and other business and community initiatives.

Accomplishments

- **Public-approval rating increased** for government performance when neighboring cities decreased
- Facilitated two-day **Council Budget Workshop** in October 2019 to confirm Mission, Vision, Values, conduct strengths, weaknesses, opportunities, and threats (SWOT) analysis, and establish new four-year Council priorities
- Re-established **Organizational Culture & Leadership Committee** (OC&L)
- Effectively communicated impact of new revenues from newly approved **Measure B** half-cent sales tax
- Significantly expanded **Economic Development** marketing, business support, website and communications with additional staffing
- Engaged public in controversial discussion on **redistricting**
- Broadened and simplified ability for public to participate in decennial **Charter Review** process
- Advised **Placer County Transportation Planning Agency** on public outreach for transportation needs and community engagement opportunities
- Supported **utilities** marketing, video, and graphic design, and potential name change
- Produced successful **State of the City** address at new Adventist Health headquarters
- Improved budget transparency with shortened **Budget in Brief** and presentation at **Roseville 2019**
- Recognized as **Influencer of the Year** by California Capital Chapter of Public Relations Society of America
- Presented in person and through webinars at Sac State graduate program in public policy, Governmental Finance Officers Association (GFOA), California Public Information Officials (CAPIO), California Parks and Recreation Society (CPRS), and others on effective public engagement
- Led the state in **crisis communications during COVID-19 statewide lockdown** crisis with communications, resources, advocacy, community relations. Served as model that other cities took cues from in communicating with constituents
- Conducted **FlashVote polls** on community grant-funding needs and local concerns

Council Strategic Plan

Goal: Remain fiscally responsible in a changing world

- Provide transparent, easily understood communications about the City's financial situation through the City Manager's Budget Message, Budget in Brief, strategic presentations, columns, videos, public-engagement efforts, graphic design visuals.
- Work with organizations that promote public engagement in the budget process to bring best practices to Roseville.

Goal: Support community engagement and advocacy

- Provide transparent, easily understood communications about the City's policy decisions through strategic presentations, columns, videos, public-engagement efforts, graphic design visuals.
- Actively post, monitor and engage in social media channels to disseminate accurate information.
- Operate COR-TV broadcasts to provide transparency in public policy discussions.
- Conduct FlashVote polls with community to gauge priorities, concerns, and vision.
- Participate in an advisory and consulting role with the Roseville Coalition of Neighborhood Associations.
- Work with councilmembers on community coffees and other outreach needs to ensure accurate, timely information.
- Respond to requests, complaints, and comments from public.

Goal: Maintain a safe and healthy community

- Advocate for policies at the state and federal level that provide funding and regulations that support public safety, homelessness prevention, mental-health, transportation, parks, and utilities.
- Actively post, monitor and engage in social media channels to disseminate accurate information.
- Produce graphic design and videos that promote a safe and healthy community.

Goal: Enhance economic vitality

- Provide transparent, easily understood communications and data about the City's economic development activities through strategic presentations, columns, videos, public-engagement efforts, and graphic design visuals.

Goal: Deliver exceptional city services

- Lead Organizational Culture & Leadership initiative for the City to improve its culture, attraction, and retention of workforce and create optimal work environment and interaction.
- Conduct employee surveys to identify concerns and enhance the work environment.
- Revamp the REACH program and bring the Inclusion Committee and Employee Recognition Committee with the OC&L Committee to integrate all citywide committees so efforts are stronger, complementary, and leverage the strength of each other.
- Provide transparent, easily understood communications about the City's policy and operational objectives to staff.
- Develop communication opportunities, including citywide staff meetings, all-manager meetings, and written and video presentations to staff on behalf of City Manager.

Key Performance Measures

Public Engagement

Goal	Support Community Engagement and Advocacy			
	FY2018-19 Actuals	FY2019-20 Initial Estimate	FY2019-20 Revised Estimate	FY2020-21 Estimate
Number of public requests and comments fielded	50,000	50,000	75,000	100,000
Number of FlashVote polls	13	6	3	6

Legislative Advocacy

Goal	Support Community Engagement and Advocacy			
Strategy	Help county, state, and federal policy makers understand key City issues			
	FY2018-19 Actuals	FY2019-20 Initial Estimate	FY2019-20 Revised Estimate	FY2020-21 Estimate
Bills reviewed	10,000	10,000	9,000	9,000
Meetings held with legislators, regulators, Law & Regulations Committee, chambers of commerce, industry associations	300	300	300	300

Key Workload Measures

	FY2018-19 Actuals	FY2019-20 Initial Estimate	FY2019-20 Revised Estimate	FY2020-21 Estimate
Newsletters produced	40	60	90	80
Videos produced	49	40	50	50
Graphic design requests	300	400	400	400

Budget Summary

Positions by Division/Program

Full Time Equivalent (FTE) Positions	FY2018-19 Actual	FY2019-20 Adopted	FY2019-20 Amended	FY2020-21 Budget	FY2020-21 Change	FY2020-21 Change %
Public Affairs & Communications Total	2.00	2.00	6.00	6.00	-	0.0%

Expenditures/Expenses by Major Category

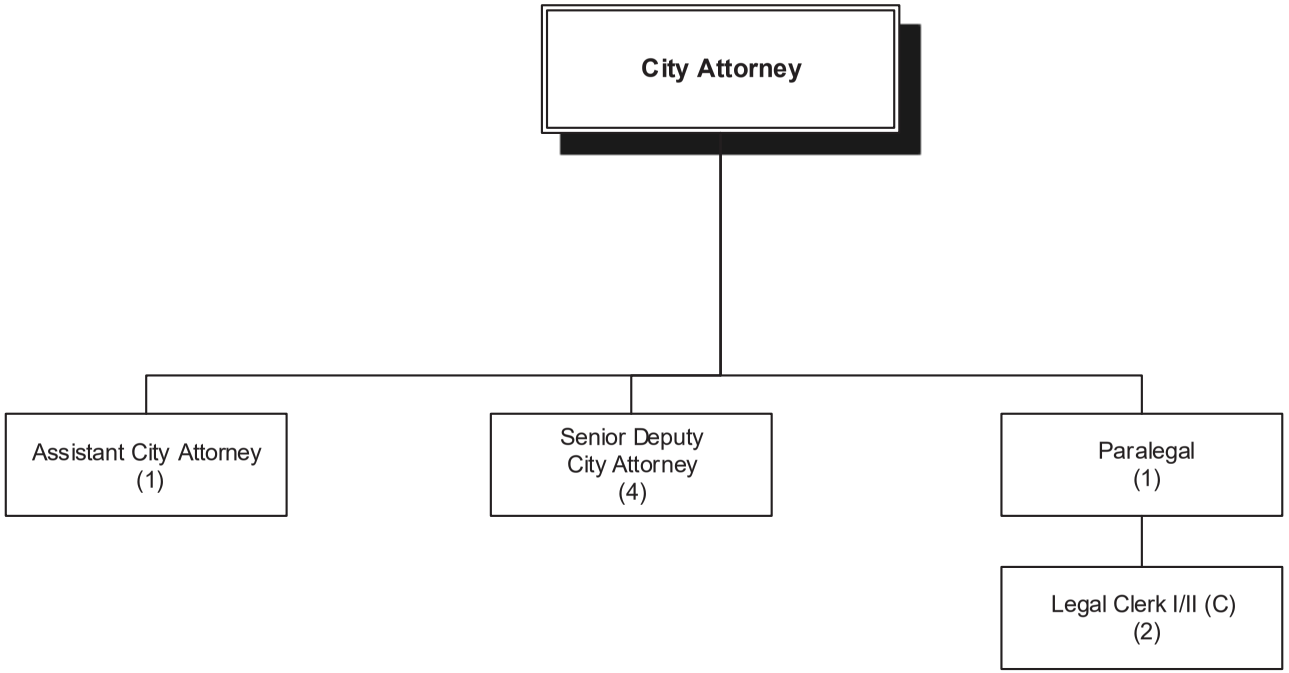
Major Category	FY2018-19 Actuals	FY2019-20 Adopted	FY2019-20 Amended	FY2020-21 Budget	FY2020-21 Change	FY2020-21 Change %
Salaries and Wages	429,302	448,217	448,217	557,044	108,827	24.3%
Benefits	230,390	254,567	254,567	302,168	47,601	18.7%
Materials, Supplies, and Services	264,533	325,302	329,331	340,289	10,958	3.3%
Internal Reimbursements	(330,660)	(284,560)	(284,560)	(382,606)	(98,046)	34.5%
TOTAL	**$ 593,565**	**$ 743,526**	**$ 747,555**	**$ 816,895**	**$ 69,340**	**9.3%**

Expenditures/Expenses by Fund

Fund	FY2018-19 Actuals	FY2019-20 Adopted	FY2019-20 Amended	FY2020-21 Budget	FY2020-21 Change	FY2020-21 Change %
1001 - General	515,871	581,636	583,665	653,355	69,690	11.9%
2701 - Cable TV Peg	77,694	161,890	163,890	163,540	(350)	-0.2%
TOTAL	**$ 593,565**	**$ 743,526**	**$ 747,555**	**$ 816,895**	**$ 69,340**	**9.3%**

Expenditures/Expenses by Division/Program

Center	FY2018-19 Actuals	FY2019-20 Adopted	FY2019-20 Amended	FY2020-21 Budget	FY2020-21 Change	FY2020-21 Change %
Public Affairs and Communications	593,565	743,526	747,555	816,895	69,340	9.3%
TOTAL	**$ 593,565**	**$ 743,526**	**$ 747,555**	**$ 816,895**	**$ 69,340**	**9.3%**



City Attorney's Office (9 FTE)

City Attorney's Office

Overview of Services

The City Attorney's Office provides comprehensive legal services consisting chiefly of staffing City Council meetings, boards, and commissions; preparation and review of ordinances, resolutions, contracts, and other documents; advice and strategic assistance to City departments; and civil litigation management and code enforcement.

Council Strategic Plan

For FY2020-21, the City Attorney's Office (CAO) will support the Charter Review Commission and Oversight Committee meetings and processes. The CAO will assist staff in preparation and submittal of city charter ballot measures, key land acquisition, disposition and development projects, and leases including, e.g., the "F-55 park swap" and USPS lease. Multiple complex ordinances will also be drafted involving, among other topics, possible vaping ordinance, and an accessory dwelling units ordinance update.

Key Workload Measures

	FY2018-19 Actuals	FY2019-20 Initial Estimate	FY2019-20 Revised Estimate	FY2020-21 Estimate
Requests for legal service ("Greenies") completed	-	800	860	850
Written legal opinions	-	8,700	7,800	8,000
Informal legal opinions	-	10,000	9,500	9,700
Council Communication Review	-	750	700	725
Ordinances / resolutions prepared	-	100 / 500	120 / 460	120 / 500
Citations and code enforcement complaints filed	-	300	440	400
Public Meetings	-	160	180	180
Active lawsuits	-	-	12	14
Court appearances	-	-	18	24

Budget Highlights

The CAO will continue to provide legal support for the specific plan process, development projects, infill and rezoning projects, economic development, Downtown Roseville revitalization efforts, and regional development issues.

The CAO will continue the provision of legal services related to the COVID-19 emergency and post-emergency activities. Regional and statewide water supply issues will require special attention, adding to the growing volume and complexity of legal services required for the City's utilities. Major projects such as downtown development and improvement require considerable attention, as do increasingly complex state and federal mandates regarding energy and conservation. Legal assistance will continue to be provided for the enforcement of affordable housing agreements, supporting economic development and related programs serving local businesses and residents, matters pertaining to marijuana legislation and homelessness, and the entire spectrum of legal assistance regarding City functions and services.

In addition, the CAO will continue to increase our provision of training for staff, commissioners, and other City officials on legal issues related to their roles. We will promote efficient use of resources with a proactive approach to serving City departments with training and education on legal issues and early involvement of attorneys in proposed projects.

Our attention to litigated matters will continue with the aggressive defense of liability claims, intensive management of outside legal counsel on pending cases, and self-handling of hearings on law enforcement and certain law and motion and liability matters. The CAO will proactively and strategically provide transactional and advisory legal support for all City services and functions, adding value to all City programs through avoidance of liability and efficient use of resources.

Budget Summary

Positions by Division/Program

Full Time Equivalent (FTE) Positions	FY2018-19 Actual	FY2019-20 Adopted	FY2019-20 Amended	FY2020-21 Budget	FY2020-21 Change	FY2020-21 Change %
City Attorney Total	9.00	9.00	9.00	9.00	-	0.0%

Expenditures/Expenses by Major Category

Major Category	FY2018-19 Actuals	FY2019-20 Adopted	FY2019-20 Amended	FY2020-21 Budget	FY2020-21 Change	FY2020-21 Change %
Salaries and Wages	1,303,611	1,355,541	1,355,541	1,429,280	73,739	5.4%
Benefits	582,478	641,362	641,362	777,186	135,824	21.2%
Materials, Supplies, and Services	245,844	518,480	518,480	533,717	15,237	2.9%
Internal Reimbursements	(442,829)	(479,235)	(479,235)	(464,498)	14,737	-3.1%
TOTAL	**$ 1,689,104**	**$ 2,036,148**	**$ 2,036,148**	**$ 2,275,685**	**$ 239,537**	**11.8%**

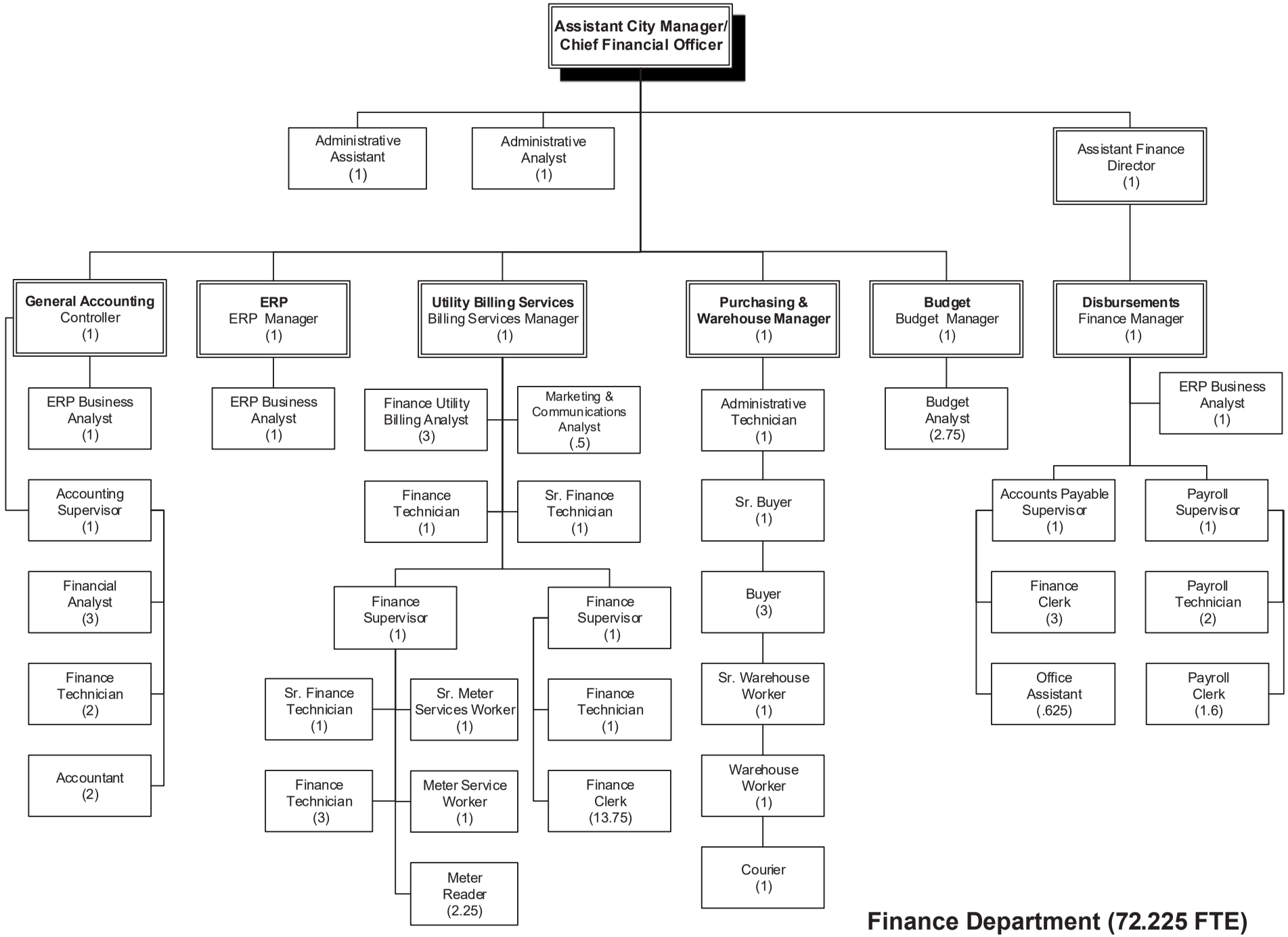
Expenditures/Expenses by Fund

Fund	FY2018-19 Actuals	FY2019-20 Adopted	FY2019-20 Amended	FY2020-21 Budget	FY2020-21 Change	FY2020-21 Change %
1001 - General	1,689,104	1,786,148	1,786,148	2,025,685	239,537	13.4%
1040 - Litigation Reserve	-	250,000	250,000	250,000	-	-
TOTAL	**$ 1,689,104**	**$ 2,036,148**	**$ 2,036,148**	**$ 2,275,685**	**$ 239,537**	**11.8%**

Expenditures/Expenses by Division/Program

Center	FY2018-19 Actuals	FY2019-20 Adopted	FY2019-20 Amended	FY2020-21 Budget	FY2020-21 Change	FY2020-21 Change %
City Attorney	1,689,104	2,036,148	2,036,148	2,275,685	239,537	11.8%
TOTAL	**$ 1,689,104**	**$ 2,036,148**	**$ 2,036,148**	**$ 2,275,685**	**$ 239,537**	**11.8%**

Note: The 11% increase in the City Attorney's budget is primarily due to salaries, wages and benefit increases associated with positions approved for reclassification during the current fiscal year and changes in benefit elections.



Finance Department (72.225 FTE)

Finance Department

Overview of Services

The Finance Department provides services in budgeting, investing and cash management, accounting, disbursements, purchasing, central stores, and utility billing.

Budget Division

The Budget Division is responsible for the preparation, development, and publication of the Annual Adopted Budget as well as the Quarterly Financial Reports. This division also assists with budget amendments, including the carry-forward of approved budgets for unspent encumbrances and capital improvement projects (CIPs), throughout the year. The budget team works with all City departments to ensure that actual spending does not exceed City Council-approved budget appropriations.

Accounting Division

The Accounting Division is responsible for the development, implementation, and maintenance of effective financial accounting systems and internal controls. The division provides for management control over the City's financial activity by ensuring the ability to present a fairly stated financial position of the City in a timely basis. The division is responsible for managing the revenue operations of the City and monitoring the City's debt and investment portfolio. It is also responsible for the City's billed receivables, including the collection of citywide delinquent accounts. This division is also responsible for grants, special assessments, capital assets, and financial reporting.

Enterprise Resource Planning (ERP) Support Division

The ERP Support Division is responsible for managing the teams of staff performing maintenance and optimization of the City's new ERP system, as well as managing or coordinating with other projects that integrate with the ERP system.

Disbursements Division

The Disbursements Division is responsible for the timely calculation and payment of payroll, payments to vendors, PERS administration and reporting, and retiree health administration and payment. The division is also responsible for all federal and state reporting requirements.

Purchasing and Central Stores Division

The Purchasing and Central Stores Division is responsible for procurement and acquisition services, central warehousing, mail handling, and courier services.

Utility Billing Services Division

The Utility Billing Services Division is responsible for the billing and collection of utility services to the City of Roseville residents for electric, water, wastewater, and refuse service. Services include the processing of new service, transfers, payments, delinquency cutoffs, and meter reading.

Accomplishments

- Effectively implemented a new enterprise resource planning (ERP) system, Oracle Fusion. This effort included the successful implementation of Purchasing, Accounts Payable, Accounts Receivable, Payroll, Asset Management, Cash Management, Project Portfolio, and General Ledger modules. The project also involved developing or replacing many interfaces with other City systems, including converting the chart of accounts in the Cayenta utility billing system
- Developed a City Council-adopted Budget Development Policy with a citywide focus
- Received the Distinguished Budget Presentation Award from Governmental Finance Officers Association (GFOA) for the FY 2019-20 Adopted Budget

- Created the inaugural Budget in Brief document for FY 2019-20 budget to simplify and highlight the budget information, explain the budget process, and encourage public participation
- Implemented water collection notification changes to comply with SB998

Council Strategic Plan

Goal: Remain fiscally responsible in a changing world
Strategy: Ensure financial policies provide ongoing stability

The Finance Department continues to focus on developing new financial policies to determine appropriate and responsible financial guidelines for staff to follow when developing the budget, making recommendations, and fulfilling their role as fiscal stewards of public funds. Consistently following adopted policies will assist the City in achieving its current and future goals in a fiscally responsible and sustainable manner. Each year the policies are reviewed by staff, updated where recommended, and submitted to Council in a comprehensive document for approval during budget development.

Strategy: Align service levels and the size of the organization with Council and community priorities

The Finance Department facilitates the citywide budget process for the development, implementation, and evaluation of a plan for the delivery of services and capital assets. Staff design the budget process to help decision-makers make informed choices about the delivery of services and capital assets and to promote stakeholder participation in the process. Finance incorporates a long-term perspective into the budget process and establishes linkages to the City Council goals.

Key Performance Measures

Excellence in Budgeting

Goal	Support community engagement and advocacy			
	FY2018-19 Actuals	FY2019-20 Initial Estimate	FY2019-20 Revised Estimate	FY2020-21 Estimate
Receive Distinguished Budget Presentation Award from Governmental Finance Officers Association (GFOA)	N/A	✓	✓	✓
Receive Certificate of Award in Budgeting from the California Society Municipal Finance Officers (CSMFO)	✓	✓	✓	✓
Purpose	Receiving GFOA and CSMFO awards for budgeting demonstrates a commitment to meeting the highest principles of governmental budgeting.			
Status	The Finance Department received both of the awards for the FY2019-20 budget and plans to submit the FY2020-21 budget for the awards.			

Excellence in Financial Reporting

Goal	Remain fiscally responsible in a changing world			
	FY2018-19 Actuals	FY2019-20 Initial Estimate	FY2019-20 Revised Estimate	FY2020-21 Estimate
Receive Certificate of Achievement for Excellence in Financial Reporting from the GFOA	N/A	✓	✓	✓
Purpose	Receiving GFOA awards for financial reporting demonstrates a commitment to meeting the highest principles of governmental financial management.			
Status	The Finance Department received the award in FY2019-20 for the FY2018-19 CAFR (Comprehensive Annual Financial Report) and plans to submit the FY2019-20 CAFR for the award again in FY2020-21.			

Key Workload Measures

	FY2018-19 Actuals	FY2019-20 Initial Estimate	FY2019-20 Revised Estimate	FY2020-21 Estimate
Number of vendor invoices paid (1)	14,087	19,000	19,000	19,500
Number of payroll checks processed	42,400	49,500	49,500	50,000
Number of purchase requisitions processed	2,530	2,575	2,575	2,600
Average utility billing customer service call waiting time (seconds) (2)	35	30	30	85

(1) AP invoice count is higher in FY2019-20 due to new ERP system which counts retiree health payments and employee reimbursements as vendor invoices

(2) Average utility billing call waiting time is expected to increase in FY2020-21 due to increased call volume and call length due to COVID-19

Budget Summary

Positions by Division/Program

Full Time Equivalent (FTE) Positions	FY2018-19 Actual	FY2019-20 Adopted	FY2019-20 Amended	FY2020-21 Budget	FY2020-21 Change	FY2020-21 Change %
Finance Total	71.23	71.23	72.23	72.23	-	0.0%

Expenditures/Expenses by Major Category

Major Category	FY2018-19 Actuals	FY2019-20 Adopted	FY2019-20 Amended	FY2020-21 Budget	FY2020-21 Change	FY2020-21 Change %
Salaries and Wages	5,624,655	6,607,647	6,665,442	7,323,740	658,298	9.9%
Benefits	2,724,439	3,432,746	3,432,746	3,978,803	546,057	15.9%
Materials, Supplies, and Services	3,538,133	3,651,981	3,818,807	4,655,520	836,713	21.9%
Internal Reimbursements	(4,981,256)	(4,041,690)	(4,041,690)	(4,703,309)	(661,619)	16.4%
TOTAL	**$ 6,905,970**	**$ 9,650,684**	**$ 9,875,305**	**$ 11,254,754**	**$ 1,379,449**	**14.0%**

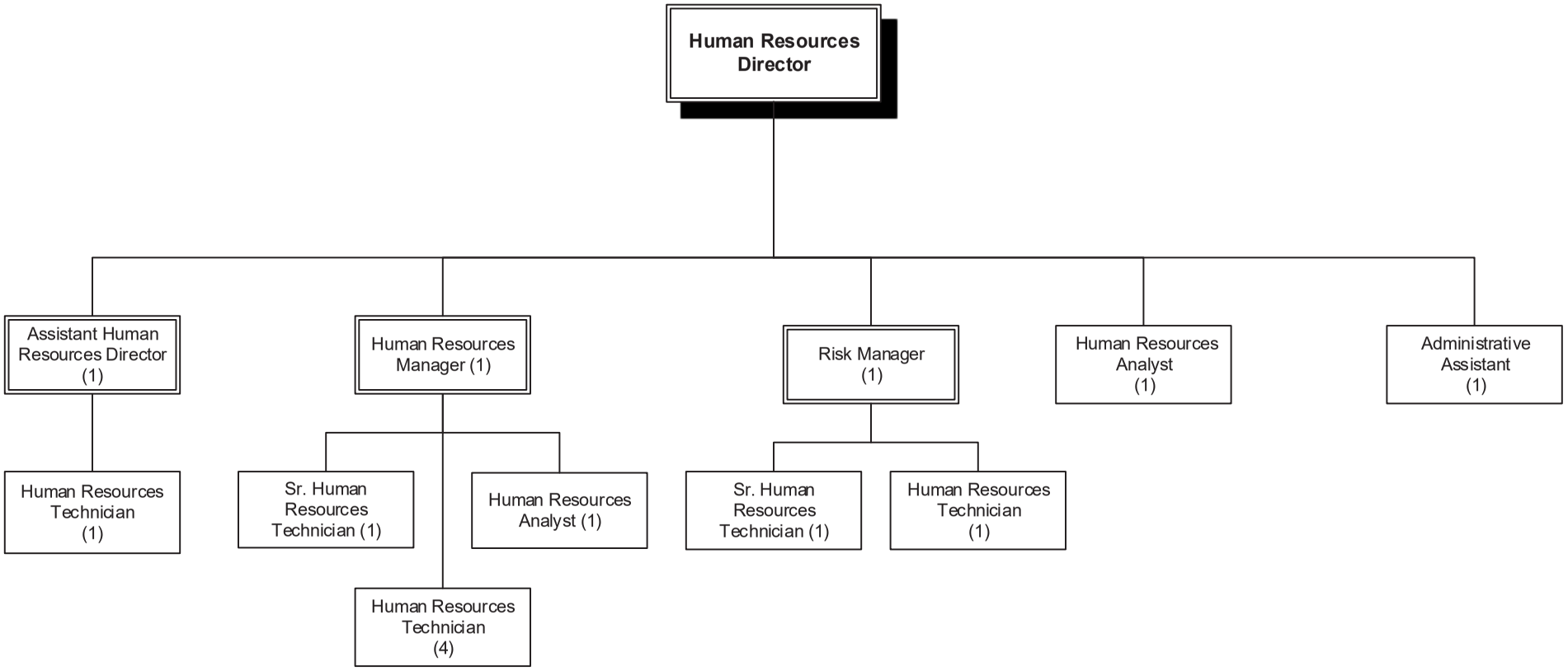
Expenditures/Expenses by Fund

Fund	FY2018-19 Actuals	FY2019-20 Adopted	FY2019-20 Amended	FY2020-21 Budget	FY2020-21 Change	FY2020-21 Change %
1001 - General	1,701,090	4,845,743	4,908,509	5,231,774	323,265	6.6%
6001 - Electric	2,544,824	2,361,648	2,442,576	3,027,267	584,691	23.9%
6101 - Water Operations	898,551	859,208	886,184	1,185,771	299,587	33.8%
6201 - Wastewater Operations	884,431	808,600	835,576	1,027,506	191,930	23.0%
6301 - Waste Services Operations	877,074	775,485	802,460	782,435	(20,025)	-2.5%
TOTAL	**$ 6,905,970**	**$ 9,650,684**	**$ 9,875,305**	**$ 11,254,754**	**$ 1,379,449**	**14.0%**

Expenditures/Expenses by Division/Program

Center	FY2018-19 Actuals	FY2019-20 Adopted	FY2019-20 Amended	FY2020-21 Budget	FY2020-21 Change	FY2020-21 Change %
Finance	767,078	1,590,121	1,590,121	1,639,353	49,232	3.1%
Accounting	618,435	2,512,314	2,534,330	2,276,059	(258,271)	-10.2%
Budget	175,108	240,725	240,725	402,643	161,918	67.3%
Purchasing	140,469	502,583	543,333	913,720	370,387	68.2%
Utility Billing	5,204,880	4,804,941	4,966,796	6,022,979	1,056,183	21.3%
TOTAL	**$ 6,905,970**	**$ 9,650,684**	**$ 9,875,305**	**$ 11,254,754**	**$ 1,379,449**	**14.0%**

Note: The 14% increase in the Finance Department's budget is primarily due to the addition of limited-term positions to support the City's new enterprise resource planning (ERP) system and additional service and supply funding for the Utility Billing Division, funded by the utility funds.



Human Resources Department (15 FTE)

Human Resources Department

Overview of Services

The Human Resources Department provides services to assist City departments, as well the community with employment and volunteer opportunities. Our focus is on recruiting, developing, engaging, and retaining a diverse, well-qualified, and professional workforce of approximately 1,100 regular employees and 600 temporary/seasonal employees to deliver high-quality services to the City.

Employment Services

Employment Services is responsible for planning, developing, conducting, and overseeing the City's recruitment, examination, selection, pre-employment, and onboarding processes for regular and temporary employees. The Employment Services Team also manages the Human Resources Information System (HRIS), including the processing and approving of employee payroll and benefits information and conducting retirement consultations.

Benefits/Employee Development/Volunteer Services

This team promotes organizational advancement through employee performance evaluations; coordinates, develops, and conducts employee training; administers and tracks online instruction; and processes tuition reimbursement. Also, this team administers the employee insurance and benefits programs, including the supplemental retirement plans, medical, dental, vision, life and long-term disability insurance plans, flexible spending accounts, and the employee assistance program. This team also coordinates the Employee Recognition Program, Volunteer Program, and Annual Giving Campaign.

Risk Management

Risk Management is responsible for creating a safe work environment for employees and a safe City for its residents. Risk Management accomplishes this by administering safety training, Cal-OSHA mandated programs, assuring safe and healthy work environments, administering liability and workers' compensation programs, Americans with Disability Act interactive process and reasonable accommodations, managing leaves of absence, and responding to both citizen and employee safety concerns.

Management and Administrative Support Services

Management and Administrative Support Services oversees some Citywide activities, including employee/labor relations activities pertaining to five recognized employee bargaining units and two unrepresented employee groups, succession planning, employee performance coaching and discipline consultation, Inclusion Committee, and budget administration.

Accomplishments

- Effectively implemented a new enterprise resource planning (ERP) system, Oracle Fusion. This effort included a successful implementation of Employee Self-Service, Management Workflow for paperless hiring, and a much more efficient online annual Open Enrollment benefit election process
- Completed over 280 recruitments
- Processed over 14,000 employment applications
- Completed extensive classification studies, with 100 positions reviewed
- Supported succession planning by processing 117 promotions
- Implemented an updated Injury & Illness Prevention Plan and rolled out computer-based training and a tailgate training to ensure the education of the entire workforce to promote compliance

Strategic Plan

Goal: Remain fiscally responsible in a changing world
Strategy: Align service levels and the size of the organization with Council and community priorities.

The Human Resources Department continues to focus on streamlining the hiring process to attract top talent in a tight labor market. Staff integrated the City core competencies into performance evaluations, recruitment, and training programs for supervisors and new employees to orient them to the City's high-performing work culture. The HR team has incorporated additional outreach strategies to ensure that the City has the best candidate pool available to support City department reorganization efforts.

Key Performance Measures

Recruitments

Goal	Deliver exceptional city services			
	FY2018-19 Actuals	FY2019-20 Initial Estimate	FY2019-20 Revised Estimate	FY2020-21 Estimate
Total number of General/Management Recruitments	223	250	280	225
Number of Employees Onboarded (Regular)	122	100	140	125
Number of Employees Onboarded (Temporary)	364	500	500	375
Purpose	To efficiently deliver a highly skilled candidate pool to produce a dedicated workforce to deliver City services to community.			
Status	Human Resources enhanced recruitment efforts through social media tools to promote opportunities with the City. Executive recruiter outreach and continuous filing openings has reduced the number of repeat recruitments and resulted in the successful filling of hard to fill positions.			

Key Workload Measures

	FY2018-19 Actuals	FY2019-20 Initial Estimate	FY2019-20 Revised Estimate	FY2020-21 Estimate
Total filled regular positions	1,149	1,161	1,125	1,175
Number of Workers' Compensation Lost Time Claims	40	30	33	30
Total Liability Claims Cost	$872,701	$1,114,500	$800,000	$1,000,000

Budget Highlights

Adding 1,500 hour Human Resources Technician position

Human Resources staffing levels have been increased by a 1,500 hour technician to address increases in recruitment activities or large candidate responses to help screen applications and process formula rated exams to ensure timely development of eligible lists for departments to fill vacant positions.

Budget Summary

Positions by Division/Program

Full Time Equivalent (FTE) Positions	FY2018-19 Actual	FY2019-20 Adopted	FY2019-20 Amended	FY2020-21 Budget	FY2020-21 Change	FY2020-21 Change %
Human Resources Total	15.00	15.00	15.00	15.00	-	0.0%

Expenditures/Expenses by Major Category

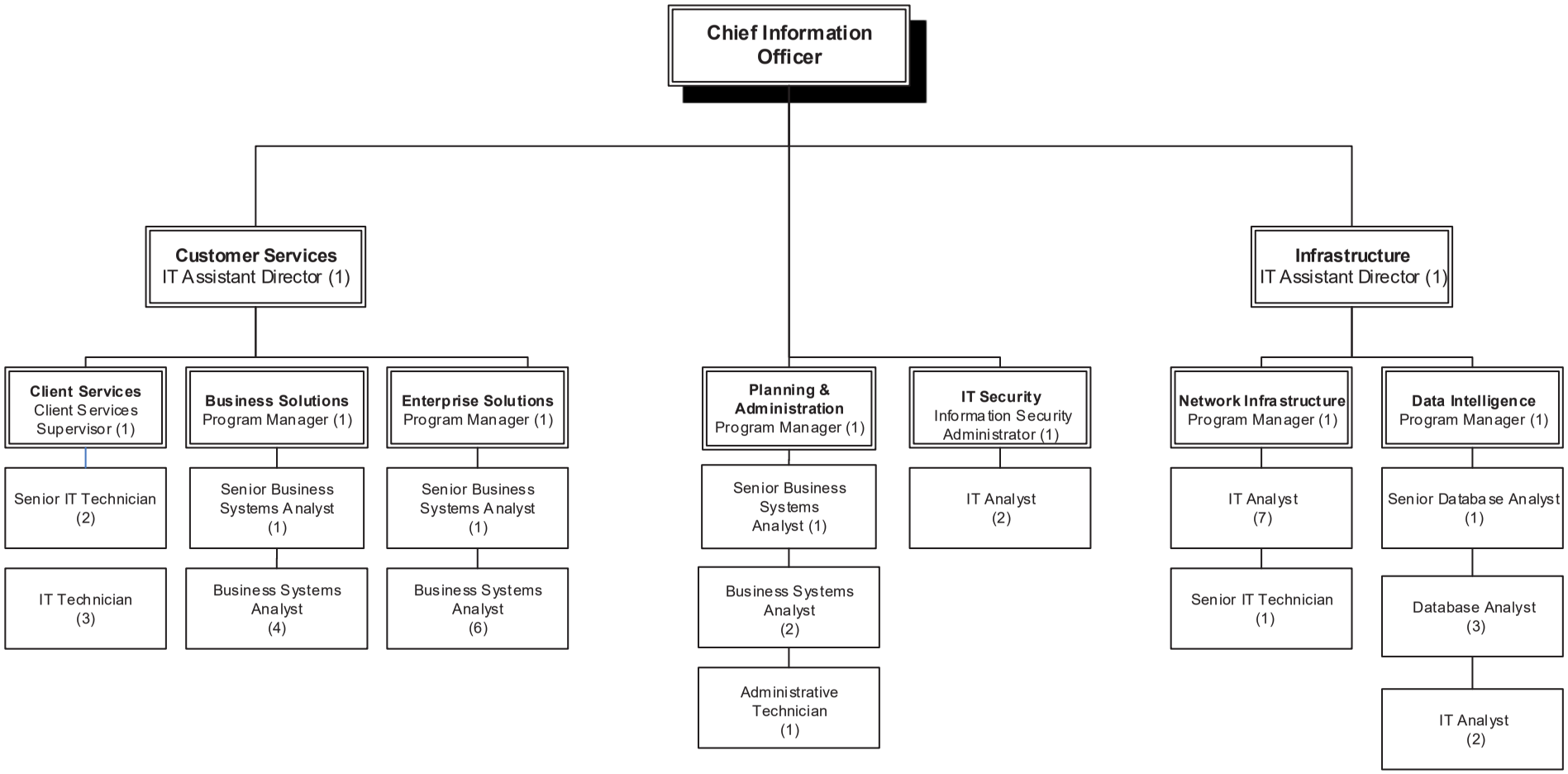
Major Category	FY2018-19 Actuals	FY2019-20 Adopted	FY2019-20 Amended	FY2020-21 Budget	FY2020-21 Change	FY2020-21 Change %
Salaries and Wages	1,434,925	1,391,158	1,391,158	1,445,591	54,433	3.9%
Benefits	804,779	804,325	804,325	877,135	72,810	9.1%
Materials, Supplies, and Services	9,762,750	9,802,106	10,183,726	10,605,766	422,040	4.1%
Internal Reimbursements	(1,393,662)	(966,293)	(966,293)	(939,050)	27,243	-2.8%
Transfers Out	78,202	19,388	19,388	-	(19,388)	-100.0%
TOTAL	**$ 10,686,994**	**$ 11,050,684**	**$ 11,432,304**	**$ 11,989,443**	**$ 557,139**	**4.9%**

Expenditures/Expenses by Fund

Fund	FY2018-19 Actuals	FY2019-20 Adopted	FY2019-20 Amended	FY2020-21 Budget	FY2020-21 Change	FY2020-21 Change %
1001 - General	1,071,531	1,548,247	1,548,247	1,595,945	47,698	3.1%
4211 - Workers Compensation	4,813,860	4,108,304	4,489,924	4,236,590	(253,334)	-5.6%
4231 - General Liability	2,598,868	2,643,305	2,643,305	3,369,074	725,769	27.5%
4251 - Unemployment Insurance	138,631	190,482	190,482	189,329	(1,153)	-0.6%
4279 - General Benefits	2,064,104	2,560,346	2,560,346	2,598,505	38,159	1.5%
TOTAL	**$ 10,686,994**	**$ 11,050,684**	**$ 11,432,304**	**$ 11,989,443**	**$ 557,139**	**4.9%**

Expenditures/Expenses by Division/Program

Center	FY2018-19 Actuals	FY2019-20 Adopted	FY2019-20 Amended	FY2020-21 Budget	FY2020-21 Change	FY2020-21 Change %
Human Resources Administration	955,425	1,406,614	1,406,614	1,383,035	(23,579)	-1.7%
Risk Management	9,731,569	9,644,070	10,025,690	10,606,407	580,717	5.8%
TOTAL	**$ 10,686,994**	**$ 11,050,684**	**$ 11,432,304**	**$ 11,989,443**	**$ 557,139**	**4.9%**



Information Technology Department (47 FTE)

Information Technology Department

Overview of Services

The Information Technology (IT) Department is comprised of three major business units; Planning & Administration, Client & Innovation Services (comprised of Client Services, Enterprise Solutions and Business & Cloud Solutions), and the Infrastructure team (comprised of IT Security, Data Intelligence, and Network Infrastructure Solutions). The Department has the responsibility of administering and maintaining innovative technology and services to both internal departments and the community. The Department's vision focuses on leadership, innovation, partnership, and performance. The Department delivers the following services to achieve this mission:

Planning & Administration

The primary role of the IT Planning & Administration Division is to set goals, provide leadership to the department, and take a forward-thinking strategic approach to help guide many technology decisions through the examination of the business processes and future technology needs. The division focuses on several areas: budget, strategic planning, eGovernment, technology governance, conferencing/collaboration tools, and administrative tasks.

Client & Innovation Services

The IT Customer Service team is comprised of three divisions: Client Services, Business/Cloud, and Enterprise Solutions. They are dedicated to providing superior customer service to the City, incident management, asset management, business and public safety applications support, technology solutions implementation, report development, and business solutions analysis.

Infrastructure Team

The IT Infrastructure team consists of three divisions: Data Intelligence, Network Infrastructure, and IT Security. They are dedicated to the quality and stability of the City's network, security (both physical and informational), radio and telephony, data center maintenance, database administration, server administration and security, web infrastructure and development, and all geographic information systems.

Accomplishments

Received award recognition from the Center for Digital Government (CDG) as a national winner in the 2019 Digital Cities Survey. Also, the Department received recognition as one of five national winners for the "Overall City Government Experience Award" for the City's website project team and the City's EngageRoseville effort for the use of technology to address a specific social problem.

- Partnered with City Clerk to provide technology needs required for the opening of the Passport/Livescan facility at 316 Vernon Street.
- Partnered with the Fire Department to implement the National Fire Operations Reporting System (NFORS) to provide advanced analytics and Fire Exposure tracking for the department.
- Partnered with the Police Department to perform a major upgrade of Computer Aided Dispatch (CAD)/Records Management System (RMS) (utilize latest system functionality), implement text-to-911 (increase accessibility for citizens), and transition false alarm permitting system to a new vendor (increase the efficiency of false alarm reporting and fee collection).
- Launched Microsoft Teams citywide to promote collaboration and improve internal efficiencies.
- Revitalized the Project Management Office (PMO) in a supportive capacity to provide on-demand expertise, templates, and best practices. Also, this program serves as a clearing-house of project management information across the department.

- Implemented a new RAPID (Recommend, Agree, Perform, Input, and Decide) decision-making process to help promote transparency and provide the Department with a more precise and streamlined method of making decisions.
- Implemented citywide re-occurring Cyber Security training to increase awareness and help decrease the City's risk and liability.
- Partnered with departments citywide to create numerous ArcGIS online applications such as leaf pickup, job tracker, small cell, creek assessment, and Council Districts.
- Organized annual GIS (geographic information system) day to include regional partners, making it the largest attended GIS day event to date.
- Implemented teleworking capabilities, collaboration tools, and teleworking guidelines for hundreds of City staff members to utilize during the COVID-19 pandemic.

Strategic Plan

Goal: Remain fiscally responsible in a changing world
Strategy: Identify operational efficiencies

As an Internal Service Fund (ISF), the IT Department has worked diligently to streamline its budget processes to provide cost optimization opportunities, as well as enhance trust and collaboration with internal customers.

Goal: Support community engagement and advocacy
Strategy: Explore best practices for city engagement in social media

The IT Department has enhanced the City's open data platforms and digital transparency by providing Geographical Information System (GIS) data in an online easy to use platform. Numerous datasets have been created to promote City engagement: Leaf Pickup, Camp Cleanup, Job Tracker, and Council Districts are just a few examples of the data that is available for the community's consumption.

Goal: Deliver exceptional city services
Strategy: Implement customer relationship management (CRM) software to improve customer experience

As the City grows, so does the need for community engagement and internal efficiencies. The IT Department has taken on this project with a collaborative approach to research, design, and implement a new CRM system. A CRM system will enhance productivity by improving process and workflow efficiencies, collect data to make data-driven decisions, and provide consistency for tracking customer requests.

Strategy: Optimize the use of technology and data to improve pperations

The IT Department prides itself on being innovative, expanding knowledge, and implementing tools in the areas of business intelligence (BI) and artificial intelligence (AI). These technologies enhance the City's ability to improve day-to-day operations and promote internal efficiencies.

Goal: Invest in well-planned infrastructure and growth
Strategy: Reinvest in aging infrastructure

It is hard to ignore the impact technology has on day-to-day business operations. The IT Department has focused heavily on investing in its existing aging infrastructure to continue to support communication with customers, to provide operational efficiency, and to provide a secure infrastructure to protect the City's data. Also, the Department has focused heavily on cybersecurity awareness by implementing new solutions and providing internal cybersecurity training regularly.

Key Performance Measures

Response Times

Goal	Deliver exceptional City services			
Strategy	**Optimize the use of technology and data to improve operations**			
	FY2018-19 Actuals	FY2019-20 Initial Estimate	FY2019-20 Revised Estimate	FY2020-21 Estimate
Percent of service requests fulfilled or incidents resolved within established Service Level Agreements (SLAs) (quarterly)	95%	89%	95%	91%
Percentage of application uptime during business hours (annual)	99%	98%	99%	99%
Percentage of overall customer satisfaction (annual)	95%	82%	95%	97%
Purpose	Achieve results by meeting business needs through flexible and agile services. Develop a trusted, cooperative, collaborative work environment.			
Status	The year-over-year percentage of incidents solved are within the targeted response time and has remained relatively consistent, near 90%. The goal remains at 95%, and the Department will continue to strive to meet that goal.			

Key Workload Measures

	FY2018-19 Actuals	FY2019-20 Initial Estimate	FY2019-20 Revised Estimate	FY2020-21 Estimate
Number of technology incidents resolved (quarterly)	4,000	3,995	3,000	4,368
Number of service requests resolved (annual)	4,000	5,676	4,000	4,765
Number of general government business systems and solutions supported (annual)	60	49	60	60
Number of visits to City website (quarterly)	1.2 million	1.3 million	1.5 million	1.7 million
Number of innovative projects submitted (annual)	25	35	25	27

Budget Summary

Positions by Division

Full Time Equivalent (FTE) Positions	FY2018-19 Actual	FY2019-20 Adopted	FY2019-20 Amended	FY2020-21 Budget	FY2020-21 Change	FY2020-21 Change %
Information Technology Total	47.00	47.00	47.00	47.00	-	0.0%

Expenditures/Expenses by Major Category

Major Category	FY2018-19 Actuals	FY2019-20 Adopted	FY2019-20 Amended	FY2020-21 Budget	FY2020-21 Change	FY2020-21 Change %
Salaries and Wages	4,235,660	5,029,297	5,029,297	5,113,879	84,582	1.7%
Benefits	2,002,718	2,543,293	2,546,417	2,689,808	143,391	5.6%
Materials, Supplies, and Services	2,844,520	2,977,674	3,137,541	3,830,812	693,271	22.1%
Internal Reimbursements	(560,383)	(787,893)	(787,893)	(527,335)	260,558	-33.1%
Capital Outlay	194,724	-	-	-	-	-
TOTAL	**$ 8,717,239**	**$ 9,762,371**	**$ 9,925,362**	**$ 11,107,165**	**$ 1,181,803**	**11.9%**

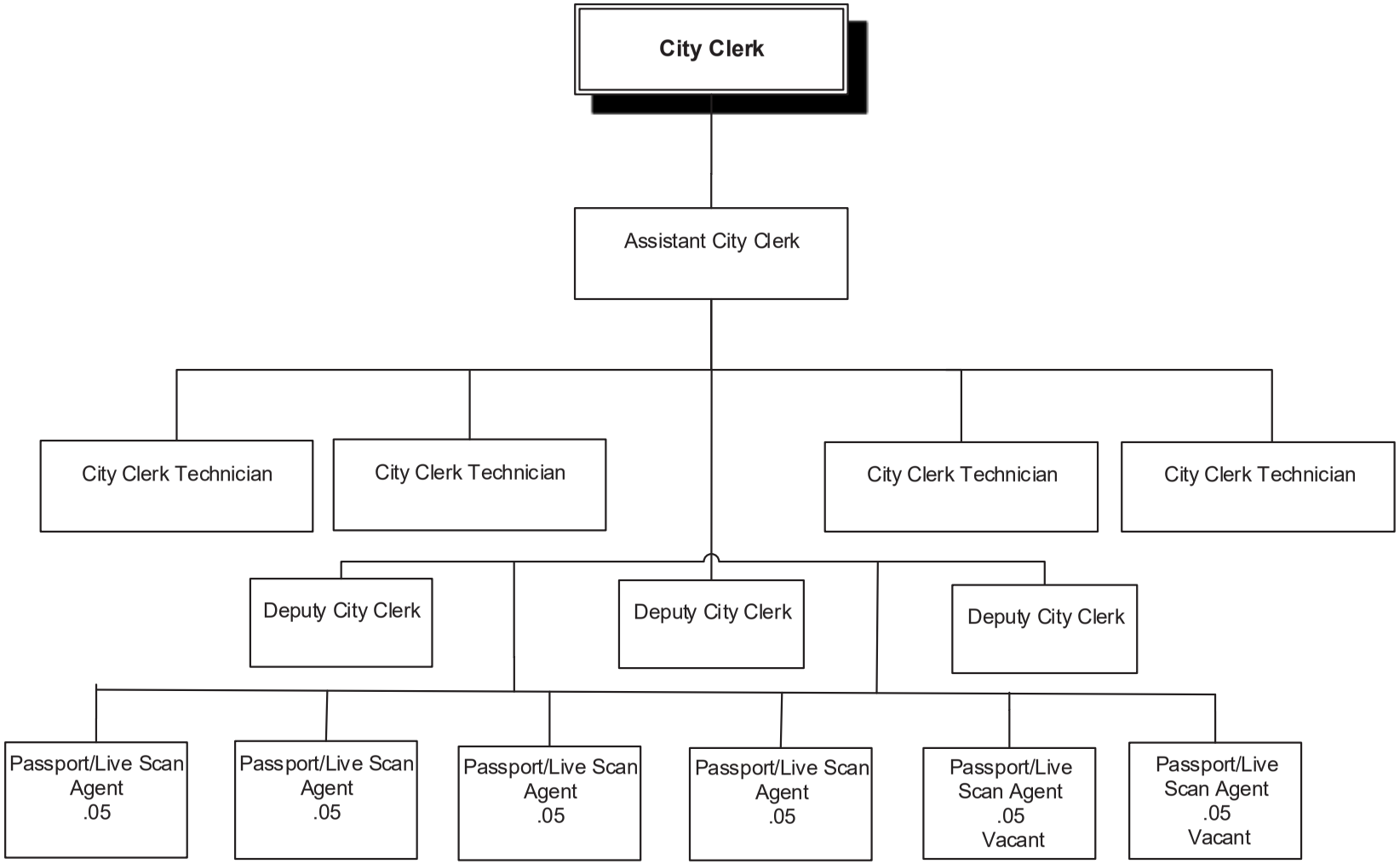
Expenditures/Expenses by Fund

Fund	FY2018-19 Actuals	FY2019-20 Adopted	FY2019-20 Amended	FY2020-21 Budget	FY2020-21 Change	FY2020-21 Change %
4101 - Information Technology Operations	7,987,332	9,762,371	9,892,552	11,097,165	1,204,613	12.2%
4105 - Information Technology Replacement	729,908	-	32,810	10,000	(22,810)	-69.5%
TOTAL	**$ 8,717,239**	**$ 9,762,371**	**$ 9,925,362**	**$ 11,107,165**	**$ 1,181,803**	**11.9%**

Expenditures/Expenses by Division/Program

Center	FY2018-19 Actuals	FY2019-20 Adopted	FY2019-20 Amended	FY2020-21 Budget	FY2020-21 Change	FY2020-21 Change %
Strategic Plan and Digital Communications	2,075,848	2,333,204	2,344,483	3,271,303	926,820	39.5%
Infrastructure	3,702,386	4,180,908	4,312,759	3,851,018	(461,741)	-10.7%
Customer Service	2,939,005	3,248,259	3,268,120	3,984,844	716,724	21.9%
TOTAL	**$ 8,717,239**	**$ 9,762,371**	**$ 9,925,362**	**$ 11,107,165**	**$ 1,181,803**	**11.9%**

Note: The 12% increase in IT is primarily due to increased costs associated with annual software maintenance and support, hardware repairs, and computer components.



City Clerk Department (12 FTE)

City Clerk Department

Overview of Services

The City Clerk Department's multi-faceted functions have evolved in response to the needs of the legislative body and its constituents. The Department is the link between the public, the City Council, and other City departments. In addition, the Department is committed to providing support services and access to the government in an accurate, efficient, and timely manner with a focus on customer service.

Administration

City Clerk staff is responsible for the completion of the City Council agenda and providing staff support at City Council meetings, Charter Review Commission meetings, and Law and Regulation Committee meetings. Also, the Department completes legal posting requirements, legislative meeting follow-up, and the minutes for each body. Administrative functions include providing support for the Housing Authority, Roseville Natural Gas Authority, and the Roseville Finance Authority. In addition, the staff is responsible for the completion of payroll, budget, and finance duties and providing support to the City Manager, City Council, and City staff.

The Department conducts board and commission member recruitments and training. Additional responsibilities include providing for the legal release of public records following regulations outlined in the Public Records Act, ensuring mandated reporting compliance, providing records management oversight to ensure city actions are archived, completing bid and contract management, completing bonds and security management and managing the main switchboard.

Passport Facility

The City's passport facility is designated by the U.S. Department of State as an authorized passport acceptance agent. Also, the facility is designated by the California Department of Justice and the Federal Bureau of Investigations to provide Live Scan fingerprinting, and designated by the California Secretary of State to perform notary service.

Elections

The Department conducts municipal elections governed by the California Elections Code. The Department will assist in moving to by-district-based elections pursuant to the California Voting Rights Act. Also, the Department will conduct the 2020 election for members in Districts 1, 3, and 5, process candidate filings and reporting requirements, complete all legislative filings required by the Fair Political Practices Commission (Statements of Economic Interests and candidate reporting), staff a once-in-a-decade Charter Review Commission and complete a report on proposed ballot initiatives for Council direction.

Accomplishments

- Opened dedicated Passport Facility in October of 2019
- Implemented Live Scan fingerprinting program in February of 2020
- Processed over 500 Public Records Requests in FY2018-19
- Staffed Charter Review Commission from March 2019 to present
- Partnered with the City Manager's Office and the City Attorney's Department in converting the City's at-large elections to district-based elections

Council Strategic Plan

Goal: Support Community engagement and advocacy
Strategy: Optimize Methods to inform Residents, Businesses, and Public Agencies

Strategies to make it easier for residents to participate are essential and foster community engagement. Community engagement starts with understanding and adding value by being responsive. It is important to be flexible and adjust to meet the needs of the city's audience. As the City Manager's Office begins the process of implementing a customer relationship management (CRM) tool, the City Clerk Department will be an active participant assisting the organization by managing customer service requests and helping the public and organization manage relationships with residents.

Goal: Deliver Exceptional city services
Strategy: Complete the city charter review update; implement district-based elections with citywide focus; and optimize the use of technology and data to improve operations

The City Clerk Department will optimize the use of technology and data to engage and inform residents on items of importance appearing before the City Council. Implementation of the City's district-based election model with a citywide focus on representation is part of the City Clerk Department work plan as staff prepares for the November 2020 General Municipal Election. Completion of the Charter review update will provide an opportunity for items to be placed before the electorate, which is necessary to update the Charter to changing times and expectations of the residents.

Key Performance Measures

Public Records Act

Goal	Deliver exceptional City services			
	FY2018-19 Actuals	FY2019-20 Initial Estimate	FY2019-20 Revised Estimate	FY2020-21 Estimate
Percent of records requests responded to within ten business days	80%	85%	85%	85%
Percent of records requests responded to within 14 additional business days	93%	90%	90%	90%
Purpose	Public Records Request law dictates documents must be responded to within strict guidelines. Department responded to 671 Public Records requests in calendar year 2019.			
Status	The yearly percentage of response to records requests remains consistent within the ten-day response mandate. The City Clerk Department looks to partner with the Police Department and the City Attorney's Office to implement software that will improve response times.			

Meeting Agendas

Goal	Support community engagement and advocacy			
	FY2018-19 Actuals	FY2019-20 Initial Estimate	FY2019-20 Revised Estimate	FY2020-21 Estimate
Number of agendas posted 72 hours prior to City Council, Law & Regulation Committee and Charter Review Commission Meetings	48	35	50	50
Number of special meeting agendas posted 24 hours prior to City Council, Law & Regulation and Charter Review Commission meetings	8	10	10	10
Purpose	Purpose Brown Act law mandates agendas must be posted 72 hours prior to a meeting of the governing body including Council appointed boards, commissions and committees			
Status	All City Council, boards, commissions and committees are meeting mandated posting deadlines.			

Passport Center

Goal	Deliver Exceptional City Services			
	FY2018-19 Actuals	FY2019-20 Initial Estimate	FY2019-20 Revised Estimate	FY2020-21 Estimate
Number of passport applications processed	3,564	6,500	6,800	9,000
Number of passport photos processed	2,013	2,000	2,500	3,000
Purpose	Generate revenue and introduce applicants to the amenities of Downtown Roseville.			
Status	Department anticipates applicant and photo number reductions in FY2019-20 due to COVID-19 closure. Revenue collected in six-month period prior to closure was consistent with prior months.			

Key Workload Measures

	FY2018-19 Actuals	FY2019-20 Initial Estimate	FY2019-20 Revised Estimate	FY2020-21 Estimate
Number of city calls for service and information	21,600	22,000	23,000	24,000

Budget Highlights

Revenue Generation – Passport Facility and Live Scan Services

To add capacity to revenue generation, the City Clerk Department will recruit for two (2) approved vacant regular part-time positions for the Passport Facility to manage the demand for Passport processing and Live Scan services. The positions will assist and better serve applicants due to the increase in the number of calls for service.

Completion of Charter Review Process

The Roseville city charter provides stability and consistency to our local government. The charter amendment process is a major task that has long-lasting impacts - not just for the local government, but also for its residents. The process requires the commitment, time, and talents of Charter Review Commssion members, residents, and staff. Ultimately, voter approval is necessary for the proposed charter changes to take effect.

Budget Summary

Positions by Division/Program

Full Time Equivalent (FTE) Positions	FY2018-19 Actual	FY2019-20 Adopted	FY2019-20 Amended	FY2020-21 Budget	FY2020-21 Change	FY2020-21 Change %
City Clerk Total	12.00	12.00	12.00	12.00	-	0.0%

Expenditures/Expenses by Major Category

Major Category	FY2018-19 Actuals	FY2019-20 Adopted	FY2019-20 Amended	FY2020-21 Budget	FY2020-21 Change	FY2020-21 Change %
Salaries and Wages	524,762	792,928	799,471	706,105	(93,366)	-11.7%
Benefits	309,007	536,900	536,900	427,897	(109,003)	-20.3%
Materials, Supplies, and Services	351,747	408,373	416,520	526,632	110,112	26.4%
Internal Reimbursements	(236,702)	(237,276)	(237,276)	(245,254)	(7,978)	3.4%
TOTAL	**$ 948,813**	**$ 1,500,925**	**$ 1,515,615**	**$ 1,415,379**	**$ (100,236)**	**-6.6%**

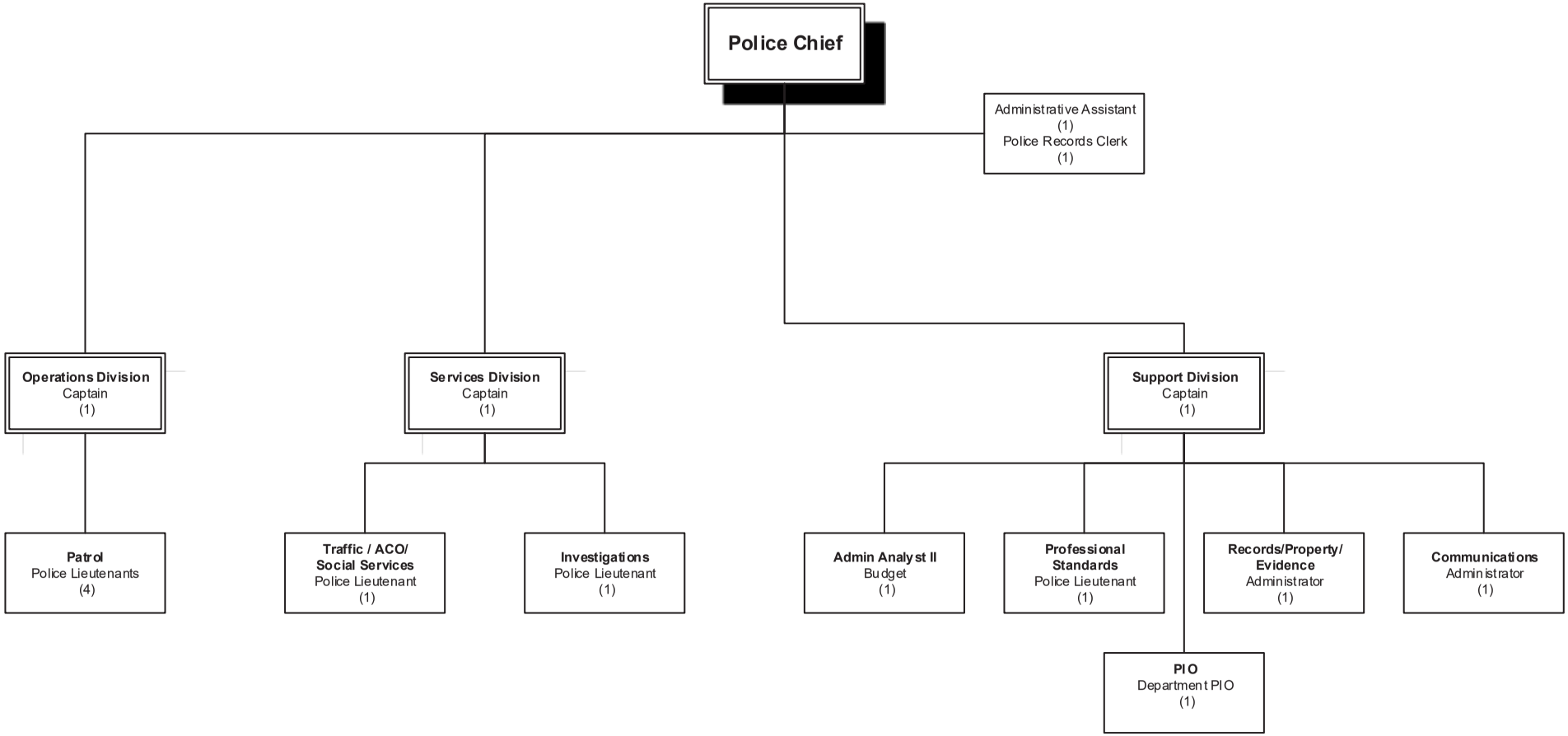
Expenditures/Expenses by Fund

Fund	FY2018-19 Actuals	FY2019-20 Adopted	FY2019-20 Amended	FY2020-21 Budget	FY2020-21 Change	FY2020-21 Change %
1001 - General	948,813	1,500,925	1,515,615	1,415,379	(100,236)	-6.6%
TOTAL	**$ 948,813**	**$ 1,500,925**	**$ 1,515,615**	**$ 1,415,379**	**$ (100,236)**	**-6.6%**

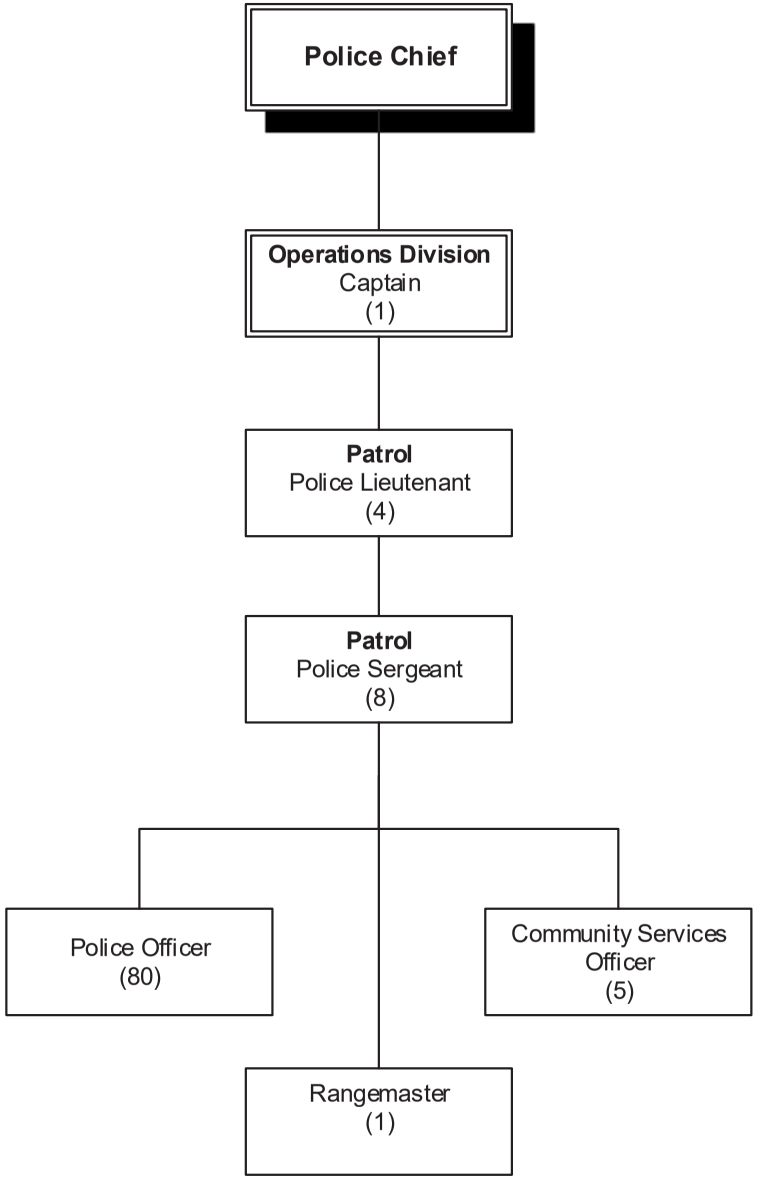
Expenditures/Expenses by Division/Program

Center	FY2018-19 Actuals	FY2019-20 Adopted	FY2019-20 Amended	FY2020-21 Budget	FY2020-21 Change	FY2020-21 Change %
City Clerk	799,169	947,459	957,510	941,441	(16,069)	-1.7%
Elections	139,948	7,000	11,639	180,000	168,361	1,446.5%
Passport Center	9,696	546,466	546,466	293,938	(252,528)	-46.2%
TOTAL	**$ 948,813**	**$ 1,500,925**	**$ 1,515,615**	**$ 1,415,379**	**$ (100,236)**	**-6.6%**

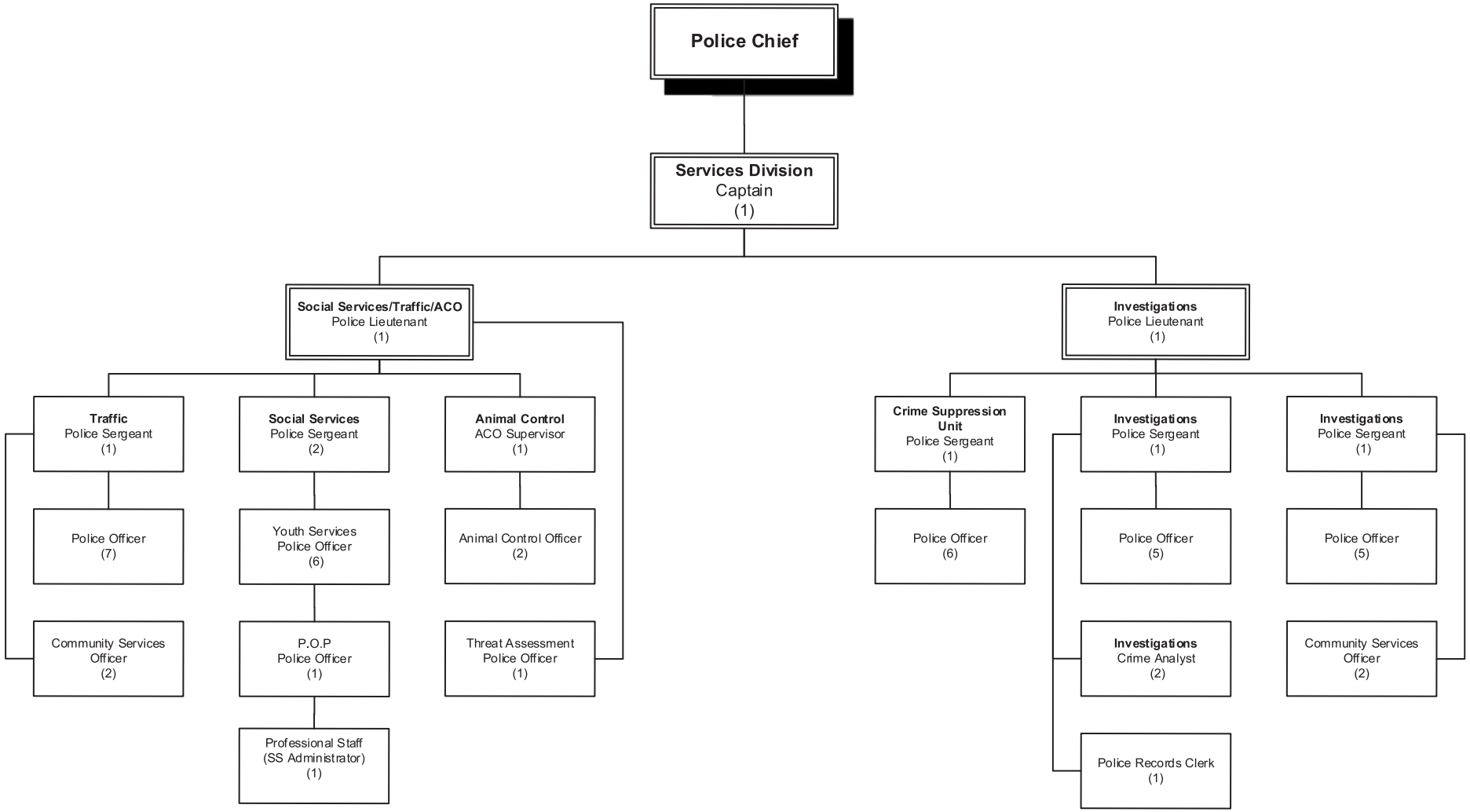
Note: The 6.6% decrease is primarily due to adjusting labor budgets in the passport center to reflect employees hired into new positions.



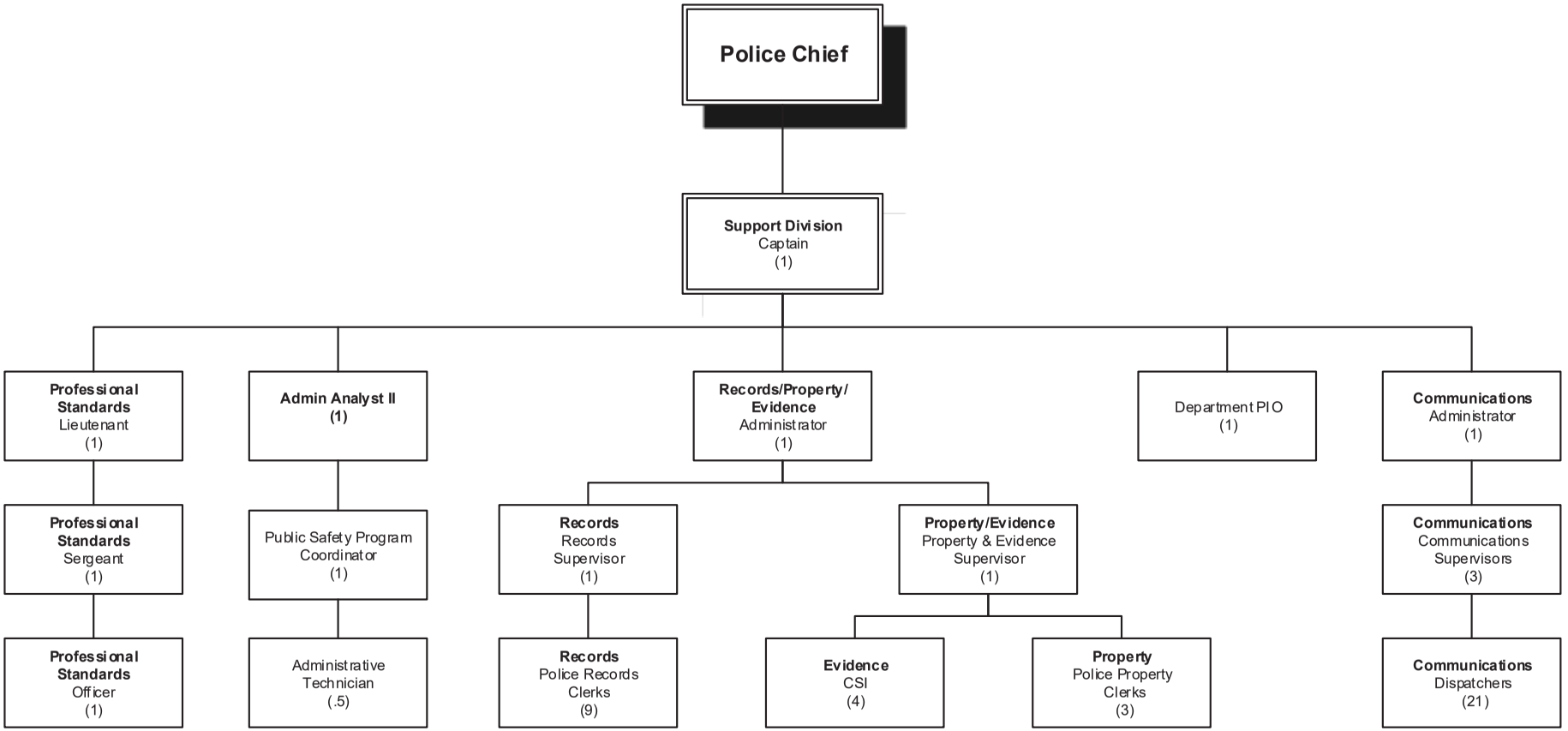
Police Department (204 FTE)



Police - Operations Division



Police – Services Division



Police – Support Division

Police Department

Overview of Services

The Roseville Police Department provides all law enforcement services within the City. The Department's primary mission is the safety of the public and the protection of their property. The Department delivers the following services to achieve this mission:

Administration

Police Administration sets goals and provides leadership to the department. Police Administration includes the Professional Standards Unit, training and personnel, payroll, budget/finance, and the Public Affairs Team.

Property, Records and Crime Scene Investigation Unit

This unit processes thousands of police reports, citations, and other documents annually, and provides for the security and legal release of evidence, property, and police record information. This unit also ensures mandated reporting compliance and manages the Crime Scene Investigations (CSI) team and the department's false alarm reduction program (FARP).

Communications Unit

The Communications unit answers 911 and routine calls for police, fire, and advanced emergency medical dispatch, and dispatches the appropriate assistance. Emergency Medical Dispatchers are trained continuously to provide definitive pre-hospital emergency medical care, are certified biennially and are subjected to continuous quality improvement standards.

Social Services

This unit provides a comprehensive Social Service model to reduce recidivism and maintain a collaborative multidisciplinary team with City departments, state, county, and local agencies. Social Services officers address mental health, substance abuse, and homelessness. School Resource Officers (SRO) are assigned to all High Schools through a partnership with the Roseville Joint Union High School District. In addition, the Department's Threat Assessment Officer, who observes and identifies potential, immediate, or imminent threats (e.g. active shooter), is also part of this unit.

Patrol

Patrol provides uniformed police officers and other staff who respond to emergencies and routine calls for service. Patrol also includes an Unmanned Aircraft Systems (UAS) team, K-9 Officers, and Regional Special Operations Units which contain SWAT (special weapons and tactics), CINT (critical incident negotiations team), and EOD (explosive ordinance disposal) teams.

Investigation

This unit investigates major crimes to identify and arrest the perpetrators. The Investigation unit also includes Investigators assigned to the Placer County Special Investigations Unit (SIU) and the Placer County Regional Auto Theft Task Force (RATTF). This division also consists of the Crime Suppression Unit (CSU), which targets gangs, known offenders, and emerging crime problems.

Traffic

The traffic unit enforces traffic and driving under the influence (DUI) laws, and investigates traffic collisions. This unit is also responsible for investigating major accidents by the Major Accident Investigations Team (MAIT).

Animal Control

Animal Control enforces animal control laws, responds to animal-related emergency and routine calls, and transports dead, stray, and abandoned animals to the Society for the Prevention of Cruelty to Animals (SPCA). The City's contract with the Placer County SPCA for shelter and animal care service is included in the Animal Control budget.

Accomplishments

- Partnership with Placer County Health and Human Services (HHS) – Children's System of Care in forming the Family Mobile Crisis Team (FMCT). This collaboration allows for HHS staff to assist the Police Department with calls for service involving juveniles 17 and younger where the call is deemed a mental health issue, family disturbance, substance abuse, sexual abuse or out of control minors. The partnership does not replace Child Protective Services, but provides additional resources to minors and their families during times of crisis. The MCT team consists of five clinicians and maintains working space at the Police Department so they are available to assist the officer at the time the call goes out.
- Through funding from Measure B, the Police Department was able to hire and train four additional Police Officers and one Traffic Officer, who make up the initial staffing for the new Beat 7 on Roseville's West side. The new positions allow a patrol team to be present on the Westside of Roseville to handle the increased calls for service in this area.
- For the last several years, due to attrition and retirements, the Police Department has been unable to fill our vacancies. Working very diligently in FY2019-20 the Police Department has hired and trained 24 sworn staff and 3 professional staff to complete our full time employee count. This also allows us to now move officers back into special assignments outside of Patrol, such as Investigations, Traffic, and the Crime Suppression Unit (CSU).

Council Strategic Plan

Goal: Maintain a safe and healthy community
Strategy: Maintain community policing

The Police Department has changed our current policy and goal of responding to all property and citizen calls for service through direct contact amid the current restraints due to COVID-19, but will continue our direct response when the situation allows. The department will also maintain and expand community contact with youth, schools, community groups and business customers via roundtables, social media and public appearances when social distancing is no longer required.

Strategy: Optimize police levels of service

The Police Department has recently achieved minimal vacancies within the department, and can start to fully staff specialized assignments in detectives, the Crime Suppression Unit and traffic. In addition, the department is working in coordination with the City Traffic Engineering team to increase our efforts to calm City roadways. The department will continue to optimize our use of Problem Oriented Policing (POP) strategies through RPD's A.S.P.I.R.E. program, Analytically Solving Problems in Roseville. ASPIRE is a policing model based on a management philosophy; it uses analytical and data-driven methods to develop a collaborative means to problem solving, identifying issues, prioritizing and deployment of resources.

Key Performance Measures

Traffic Enforcement

Goal	Maintain a safe and healthy community			
Strategy	**Optimize Police levels of service**			
	FY2018-19 Actuals	FY2019-20 Initial Estimate	FY2019-20 Revised Estimate	FY2020-21 Estimate
Quantitative amount of DUI-related collisions, based on a target of ≤100 annually	134	94	100	100
Quantitative amount of injury and fatal traffic collisions, based on a target of ≤500 annually	554	521	550	500
Purpose	To increase public safety on City roadways and streets through traffic law education, enforcement, and checkpoints.			
Status	The amount of DUI-related collisions has been on a slow increase over the last couple of years, while injury/ fatal traffic accidents have remained relatively consistent over the last several years, with a big drop in FY2018-19 from 608 to 554. The Department will continue to study traffic mitigation and identify what changes are needed to reach these goals, including such elements as traffic congestion.			

Uniform Crime Reporting

Goal	Maintain a safe and healthy community			
Strategy	**Optimize Police levels of service**			
	CY2018 Actuals	CY2019 Initial Estimate	CY2020 Estimate	CY2020 Estimate
Part 1 violent crimes reported (by calendar year)	296 (2018)	260 (2019)	275	275
Part 1 property crimes reported (by calendar year)	3,206 (2018)	3,175 (2019)	3,200	3,200
Purpose	Safety and protection are increased through criminal law enforcement, outreach and prevention, and effective follow-up and investigations.			
Status	Efficiency and effectiveness are determined by Part 1 Crimes per 100,000 population (crime rate). The goal is to clear a minimum of 55% violent crimes and a minimum of 35% of property crimes. The Department constantly analyzes the performance measures and works through ASPIRE to target specific areas of need.			

Maintain Community Outreach

Goal	Maintain a safe and healthy community			
Strategy	**Maintain community policing**			
	FY2018-19 Actuals	FY2019-20 Initial Estimate	FY2019-20 Revised Estimate	FY2020-21 Estimate
Percentage of in-person community outreach events department went to or participated in compared to requests	98% 203/208	95%	90%	92%
Percentage of calls where officer rendered assistance to someone and cleared with a social services (SS) disposition	377 (raw count)	324 (raw count)	350	350
Purpose	To stay connected with our community via all outreach sources exclusive of only social media, and manage unsheltered strategies and priorities through social services.			
Status	Currently the only means of community connection and outreach has been via social media. When both the current situation changes and resources permit, the PD can attend scheduled City, neighborhood, or school events, and re-align services for the homeless, and advocate for increased mental health and suicide prevention resources.			

Key Workload Measures

	FY2018-19 Actuals	FY2019-20 Initial Estimate	FY2019-20 Revised Estimate	FY2020-21 Estimate
Number of police calls for service where personnel responded	76,136	82,656	83,000	83,000
Number of arrests (including citations issued)	4,070	4,848	5,000	5,000
Number of Part I property crimes reported (By calendar year)	300	346	4,000	4,000
Percentage of calls that are 911 related	46%	45%	45%	45%

Budget Highlights

Adding One New School Resource Officer

The new School Resource Officer will create a fifth SRO for the Police Department, in collaboration with the Roseville Joint Union High School District (RJUHSD), to cover the new West Park High School opening in the 2020-2021 school year. This position will provide pupils with a safe and secure learning environment. The RJUHSD contract partially compensates the City for the total cost of this new position.

Adding One New Dispatcher

The FY2020/21 budget includes funding for an additional Dispatcher position. Dispatchers provide a critical link between the public and both police and fire emergency services. Workload in the Dispatch Center has increased steadily over the past four years, and is projected to continue to increase with the addition of 911 text services and Roseville's population growth. This additional Dispatcher position will assist in ensuring high quality emergency services to the community by answering 911 calls in a timely mannner and reducing overtime in the Dispatch Center.

Contracted for Downtown Security

Implemented a partnership with First Alarm Security & Patrol to provide Downtown Roseville assistance with quality of life issues and concerns, as well as parking monitoring for both local businesses and the City parking garages.

New Vendor for Alarm Compliance Program

The Police Department has entered into a new alarm contract with PM AM for enhanced services relating to improved customer service and better compliance with the False Alarm Reduction Program (FARP) Ordinance. This new partnership will also allow for increased revenues due to non-compliance.

Budget Summary

Full Time Equivalent (FTE) Positions	FY2018-19 Actual	FY2019-20 Adopted	FY2019-20 Amended	FY2020-21 Budget	FY2020-21 Change	FY2020-21 Change %
Police Total	201.00	201.00	202.00	204.00	2.00	0.0%

Expenditures/Expenses by Major Category

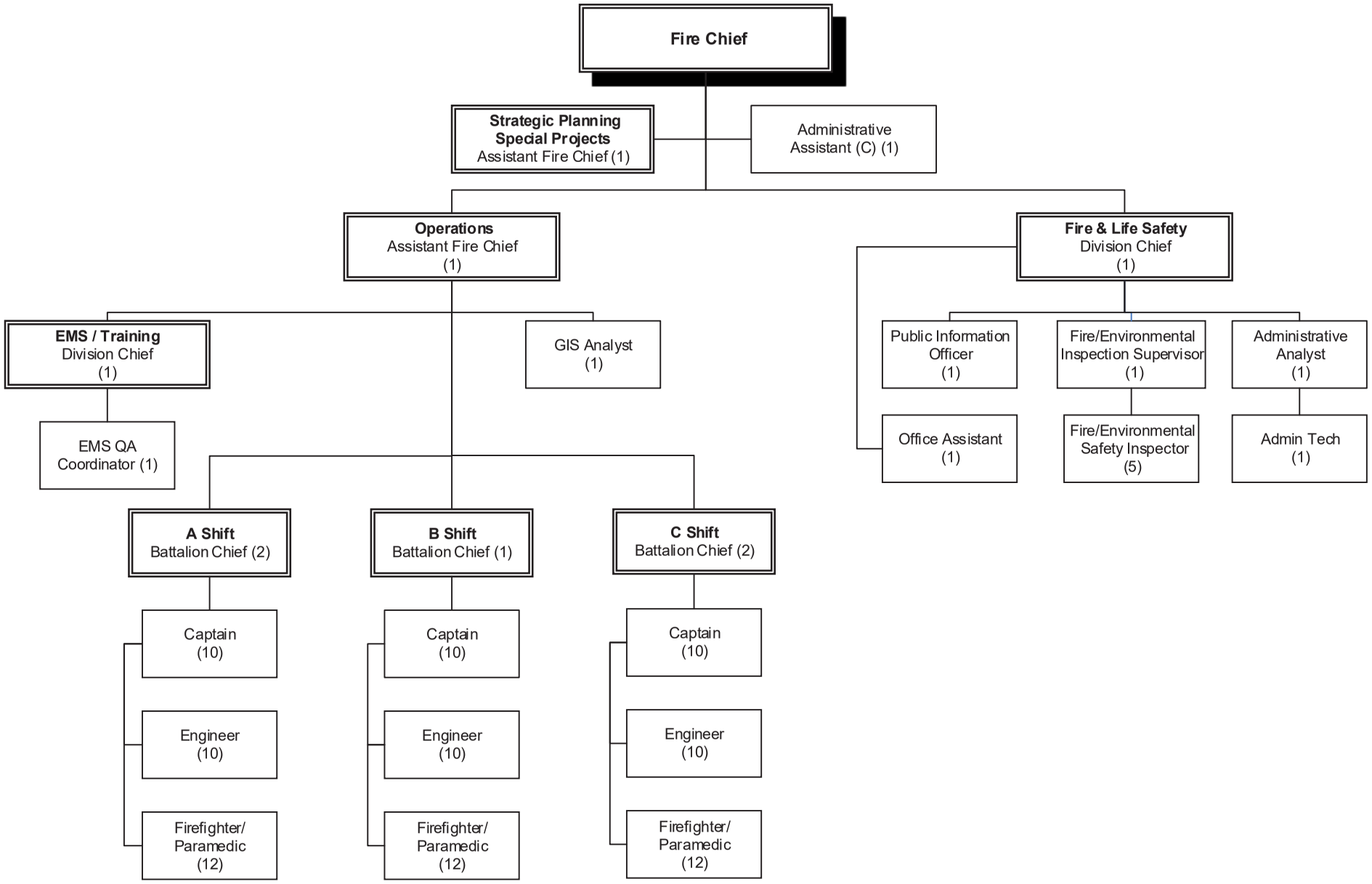
Major Category	FY2018-19 Actuals	FY2019-20 Adopted	FY2019-20 Amended	FY2020-21 Budget	FY2020-21 Change	FY2020-21 Change %
Salaries and Wages	21,050,284	21,130,116	21,355,517	21,945,224	589,707	2.8%
Benefits	11,613,748	13,590,150	13,614,475	14,146,638	532,163	3.9%
Materials, Supplies, and Services	8,759,251	9,900,215	10,036,463	10,783,328	746,865	7.4%
Internal Reimbursements	(661)	(5,000)	(189,689)	(223,196)	(33,507)	17.7%
Capital Outlay	49,260	6,000	26,000	59,477	33,477	128.8%
TOTAL	**$ 41,471,882**	**$ 44,621,481**	**$ 44,842,766**	**$ 46,711,471**	**$ 1,868,705**	**4.2%**

Expenditures/Expenses by Division/Program

Center	FY2018-19 Actuals	FY2019-20 Adopted	FY2019-20 Amended	FY2020-21 Budget	FY2020-21 Change	FY2020-21 Change %
Police Administration	6,035,692	6,833,506	6,865,631	7,470,786	605,155	8.8%
Records Property	2,079,052	2,212,114	2,212,114	2,429,250	217,136	9.8%
Police Communications	3,292,457	3,562,585	3,562,585	3,649,581	86,996	2.4%
Social Services	1,469,000	1,793,248	1,802,192	2,301,102	498,910	27.7%
Patrol	18,890,135	20,389,725	20,489,157	20,232,581	(256,576)	-1.3%
Investigations	5,171,233	4,914,301	4,988,764	4,957,298	(31,466)	-0.6%
Police Traffic	1,389,137	1,586,932	1,586,932	2,222,698	635,766	40.1%
Animal Control	1,109,916	1,205,867	1,212,188	1,225,108	12,920	1.1%
Police Vehicles	2,035,260	2,123,203	2,123,203	2,223,067	99,864	4.7%
TOTAL	**$ 41,471,882**	**$ 44,621,481**	**$ 44,842,766**	**$ 46,711,471**	**$ 1,868,705**	**4.2%**

Expenditures/Expenses by Fund

Fund	FY2018-19 Actuals	FY2019-20 Adopted	FY2019-20 Amended	FY2020-21 Budget	FY2020-21 Change	FY2020-21 Change %
1001 - General	41,425,056	44,518,481	44,476,408	46,426,359	1,949,951	4.4%
2240 - Supplemental Law Enforcement Services	-	-	120,000	59,006	(60,994)	-50.8%
2250 - Forfeited Property	30,974	50,000	67,715	50,000	(17,715)	-26.2%
2260 - Federal Asset Seizure	15,852	50,000	50,000	50,000	-	-
2321 - Traffic Safety	-	3,000	105,643	103,106	(2,537)	-2.4%
2601 - Police Evidence	-	-	23,000	23,000	-	-
TOTAL	**$ 41,471,882**	**$ 44,621,481**	**$ 44,842,766**	**$ 46,711,471**	**$ 1,868,705**	**4.2%**



Fire Department (119 FTE)

Fire Department

Overview of Services

The Roseville Fire Department is a full-service agency that strives to provide the highest level of public safety services to the community. The Department's goal is to protect lives, property, and the environment through fire suppression, emergency medical services, community risk reduction, public education, and emergency preparedness. In fulfilling our mission, the following services are provided:

Fire Administration

This Division provides oversight and coordination to the various programs and services provided by the Department and ensures City policies and guidelines are implemented; including the overall management of the Department's budget, community outreach, and public information programs.

Fire and Life Safety

As the focal point of the Department's effort to minimize risk within the community, the Division's responsibilities include the enforcement of the California Fire Code, including a comprehensive fire safety inspection program and the administration of a comprehensive hazardous materials inspection program. The Division delivers fire safety education programs to thousands of students and a full-service car seat safety program to the community.

Fire Operations

The core mission of the Department is to respond to all hazards and emergencies from the routine to the catastrophic. As a fire-based emergency medical department, the Operations Division responds to a multitude of calls for service, which include fires, medical responses, rescues, and hazardous materials emergencies. The Division maintains a host of emergency equipment and vehicles as well as a Type I Hazardous Materials Response Team and a Type 2 Rescue Team.

Fire Training

The Training Division coordinates initial and ongoing emergency response and medical training for all firefighters within the Department. The Division maintains a training center that is utilized daily by operational personnel to maintain proficiency in both firefighting and emergency medicine. The Department has service agreements with Sierra College and other agencies, which allows them to utilize the facility providing the City with a source of annual revenue.

Emergency Preparedness

The Department coordinates the City's Emergency Management Team, which is comprised of at least one member of every department. As the program lead, the Fire Department coordinates required citywide emergency management training and exercises. The Department coordinates the maintenance of the Emergency Operations Center and the Emergency Operations Plan.

Accomplishments

- Responded to over 17,500 calls for service with 90% of responses within 8 minutes and 29 seconds.
- Received a $348,451 Assistance to Firefighters Grant for self-contained breathing apparatus (SCBA) as part of a regional group of fire departments.
- Hired and trained ten new Firefighters and three new Fire and Environmental Safety Inspectors to fill vacant positions.
- Completed over 2,500 fire, hazardous materials, and construction inspections and completed key new City projects such as the Adventist Health Corporate Headquarters and the Kaiser Permanente Riverside Campus.

- Successfully organized and held a Fire Operations 101 class to educate key members of the public, staff, and City Council about the fire service.
- Received the Gold Plus Award from the American Heart Association for excellence in STEMI (ST-Elevation Myocardial Infarction) patient care.

Council Strategic Plan

Goal: Remain fiscally responsible in a changing world
Strategy: Ensure financial policies provide ongoing stability

Review all purchasing opportunities for utilization of competitively bid contracts, and where appropriate, generate Department bid opportunities.

Strategy: Seek new and diverse revenue streams

Develop a first responder fee to recover the costs of providing ALS (Advanced Life Support) Paramedic services in the community.

Goal: Support community engagement and advocacy
Strategy: Explore best practices for City engagement in social media

The Department continues to engage the community in a variety of ways including, attending neighborhood meetings, kids fire camp, an active social media presence, and open houses. All of these outreach methods help the Department communicate the services and programs provided to the community.

Goal: Maintain a safe and healthy community
Strategy: Optimize fire levels of service

The Fire Department recently completed an outside review of its service levels at the direction of City Council. The Department is working to incorporate the study's findings to optimize fire service levels.

Goal: Enhance economic vitality
Strategy: Facilitate opportunities for higher education

Through agreements with Sierra College and the California Specialized Training Institute, the Department is focusing on partnerships in higher education to provide educational opportunities in public safety.

Goal: Deliver exceptional City services
Strategy: Optimize the use of technology and data to improve operations

Utilize business analytics through NFORS (National Fire Operations Reporting System) to measure performance metrics and provide timely measurements to staff. This approach optimizes current resources and identification of system demands, which ensures continued delivery of exceptional services in a timely manner.

Goal: Invest in well-planned infrastructure and growth
Strategy: Reinvest in aging infrastructure

Utilize analytical data and performance metrics to drive decision making related to facility needs to improve operational capabilities and response.

Key Performance Measures

Response Times within Standards

Goal	Maintain a safe and healthy community			
Strategy	**Optimize fire levels of service**			
	CY2018 Actuals	CY2019 Actuals	CY2020 Estimate	CY2021 Estimate
Total response time (call to arrival) for 90% of the total emergency incidents	08:10	08:29	08:12	08:12
Total response time (call to arrival) for 90% of the total emergency fire incidents	08:06	08:15	07:55	07:55
Total response time (call to arrival) for 90% of the total emergency medical incidents	07:57	08:14	07:12	07:12
Purpose	Total response time impacts the outcome of each emergency incident.			
Status	The Department continually monitors response times to emergency incidents.			

State Mandated Inspections Performed

Goal	Maintain a safe and healthy community			
Strategy	**Optimize fire levels of service**			
	CY2018 Actuals	CY2019 Actuals	CY2020 Estimate	CY2021 Estimate
Percent of total mandated occupancy inspections performed	100%	100%	100%	100%
Percent of total hazardous materials/Certified Unified Program Agency (CUPA) inspections performed	100%	100%	100%	100%
Purpose	Certain occupancy classifications within the Fire Code are required to be inspected annually by the State of California.			
Status	The Department continually monitors the status of mandated inspections to ensure they are completed.			

Support Community Safety Education

Goal	Support community engagement and advocacy			
	CY2018 Actuals	CY2019 Actuals	CY2020 Estimate	CY2021 Estimate
The number of Roseville K-5th grade students receiving a fire safety presentation	8,000	8,000	8,000	8,000
Car seat safety inspections completed	220	234	240	250
Purpose	The works proactively to educate the community in targeted areas through proactive education.			
Status	The programs continue to be effective in educating members of the community.			

Key Workload Measures

	CY2018 Actuals	CY2019 Actuals	CY2020 Estimate	CY2021 Estimate
Number of medical incidents	11,196	11,252	12,000	12,500
Number of fire incidents	325	315	325	325
Number of total incident	16,958	17,558	18,000	18,500
Number of CUPA inspections	1,241	1,367	1,400	1,500
Number of occupancy inspections	1,138	1,265	1,300	1,350

Budget Summary

Positions by Division/Program

Full Time Equivalent (FTE) Positions	FY2018-19 Actual	FY2019-20 Adopted	FY2019-20 Amended	FY2020-21 Budget	FY2020-21 Change	FY2020-21 Change %
Fire Total	119.00	119.00	119.00	119.00	-	0.0%

Expenditures/Expenses by Major Category

Major Category	FY2018-19 Actuals	FY2019-20 Adopted	FY2019-20 Amended	FY2020-21 Budget	FY2020-21 Change	FY2020-21 Change %
Salaries and Wages	19,205,370	18,351,451	18,388,524	18,561,151	172,627	0.9%
Benefits	9,695,228	10,720,115	10,731,692	10,776,398	44,706	0.4%
Materials, Supplies, and Services	5,181,180	5,127,370	6,912,613	5,332,318	(1,580,295)	-22.9%
Internal Reimbursements	(81,081)	(20,000)	(20,000)	(20,000)	0	-
Capital Outlay	40,000	-	942,751	-	(942,751)	-100.0%
TOTAL	**$ 34,040,697**	**$ 34,178,936**	**$ 36,955,580**	**$ 34,649,867**	**$ (2,305,713)**	**-6.2%**

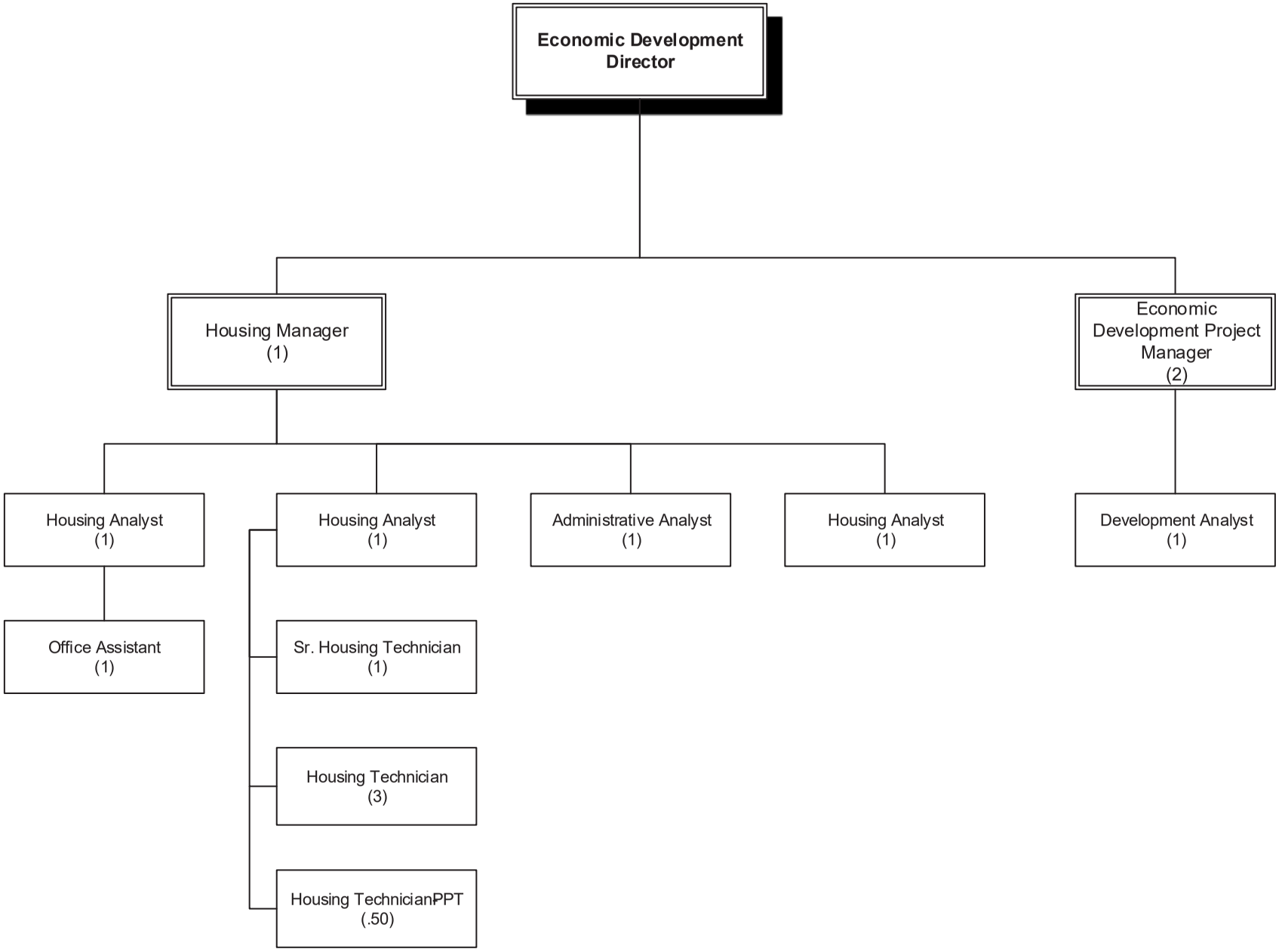
Expenditures/Expenses by Division/Program

Center	FY2018-19 Actuals	FY2019-20 Adopted	FY2019-20 Amended	FY2020-21 Budget	FY2020-21 Change	FY2020-21 Change %
Fire Administration	750,914	779,221	783,297	835,603	52,306	6.7%
Fire Grants	-	-	139,949	-	(139,949)	-100.0%
Fire Prevention	1,840,672	1,929,062	1,935,005	1,800,937	(134,068)	-6.9%
Contracted Fire Plan Review	21,767	150,000	150,000	150,000	0	-
Fire Operations	27,087,886	26,967,418	29,495,331	27,960,523	(1,534,808)	-5.2%
Fire Support Services	3,308,840	3,300,021	3,323,940	2,413,324	(910,616)	-27.4%
Fire Training	1,010,422	1,032,381	1,107,225	953,944	(153,281)	-13.8%
Emergency Preparedness	20,196	20,833	20,833	13,100	(7,733)	-37.1%
Fire Emergency Medical Services - Patient Care	-	-	-	97,741	97,741	-
Fire Hazardous Materials Response	-	-	-	30,957	30,957	-
Fire Emergency Rescue	-	-	-	8,100	8,100	-
Fire Fleet Equipment	-	-	-	64,923	64,923	-
Fire Investigations	-	-	-	17,250	17,250	-
Fire Station Facilities	-	-	-	303,467	303,467	-
TOTAL	**$ 34,040,697**	**$ 34,178,936**	**$ 36,955,580**	**$ 34,649,867**	**$ (2,305,713)**	**-6.2%**

Expenditures/Expenses by Fund

Fund	FY2018-19 Actuals	FY2019-20 Adopted	FY2019-20 Amended	FY2020-21 Budget	FY2020-21 Change	FY2020-21 Change %
1001 - General	34,040,697	34,178,936	36,141,504	34,649,867	(1,491,637)	-4.1%
3360 - Fire Facilities	-	-	4,076	-	(4,076)	-100.0%
4031 - Equipment Replacement	-	-	810,000	-	(810,000)	-100.0%
TOTAL	**$ 34,040,697**	**$ 34,178,936**	**$ 36,955,580**	**$ 34,649,867**	**$ (2,305,713)**	**-6.2%**

Note: The 6.2% decrease in the Fire Department is primarily due to one-time funding budgeted during FY2019-20 for replacement fire engines and self-contained breathing apparatus (SCBA).



Economic Development Department (14.5 FTE)

Economic Development Department

Overview of Services

The Economic Development Department is responsible for creating a dynamic environment that attracts and expands businesses and business investments that support the community's values. Economic Development focuses on leveraging partnerships, sharing resources, building on Roseville's competitive advantages, and strengthening Roseville's position as the region's community of choice for business, investment, and the community.

The Department provides staffing and support for the Economic Development Advisory Committee, the Roseville Housing Authority, the Roseville Grants Advisory Commission, Housing Programs, the Roseville Homeless Response Team, the Successor Agency, the Housing Successor, and Advantage Roseville.

Economic Development Advisory Committee

The Economic Development Advisory Committee advises the City Council on creating a community environment conducive to existing businesses, attracting desirable businesses to Roseville, and promoting tourism as a key element of the local economy.

Roseville Housing Authority

The Housing Authority is funded by the federal department of Housing and Urban Development (HUD) and administers the Housing Choice Voucher (HCV) Rental Assistance Program (formerly Section 8), which assists elderly, disabled, and very-low-income individuals and families by providing affordable housing opportunities in a safe environment.

Roseville Grants Advisory Commission

The Department is responsible for staffing the Roseville Grants Advisory Commission that recommends grant awards from the Citizens' Benefit Trust Fund, and the Roseville Employees Annual Charitable Hearts (REACH) Fund, a special fund in the City employee-giving campaign designated for community grants.

Roseville Housing Programs (First-Time Homebuyer, Rehabilitation, and Affordable Purchase and Rental Programs)

The Department's Housing Division coordinates and administers the First-Time Homebuyer, Housing Rehabilitation, and Affordable Purchase and Rental programs, which create affordable housing and are funded from several federal and state grants, as well as developer fees and other sources.

Roseville Homeless Response Team

The Department provides leadership and coordination with both the internal Homeless Coordination Team that enhances interdepartmental communication across the City on actions related to homelessness and for the multidisciplinary Homeless Response Team.

Successor Agency and Housing Successor

The Department provides staff support for the Successor Agency of the former Redevelopment Agency and manages the Agency's enforceable obligations. The Successor Agency is overseen by the Placer County Consolidated Oversight Board. The Housing Successor of the former Redevelopment Agency has assumed the assets of the former Low and Moderate Income fund, and staff manages the funds that are used primarily for affordable housing projects and homelessness intervention activities.

Advantage Roseville

The Economic Development Department has brought Advantage Roseville into its work programs from the Roseville Community Development Corporation. The goal of Advantage Roseville is to grow Roseville's economy by bringing in new businesses and retaining and expanding existing businesses. Advantage Roseville is in its seventh year of operation and has a $75,000 operating budget for FY2020-21 including carryover funding from the current year.

Accomplishments

Economic Development

- Assisted with Council approval for the determination of surplus property for twelve City-owned parcels. Department staff have coordinated the sale of one property, released a request for proposal on a second, and are working on two additional direct sales.
- Currently in escrow on 330 Vernon Street (old Roseville Post Office) for the redevelopment of property with a boutique hotel.
- Assisted with purchase of 116 South Grant Street in collaboration with Roseville Electric. Due to extensive efforts by the Economic Development team, the City successfully closed escrow on the vacant building located across from the Civic Center for purposes of providing better customer service access to Roseville Electric's public counter and to further economic development efforts downtown.

Housing Division

- Applied for additional funding for the Housing Choice Voucher (HCV) rental assistance program and now have a total of 25 Mainstream vouchers and 40 VASH (Veterans Affairs Supportive Housing) vouchers to serve families and veterans who are homeless or at risk of homelessness.
- Processed an Amendment to the Agreement with Roseville Home Start, owned by VOA (Volunteers of America (VOA), to allow 410 Riverside Avenue to be redeveloped as 27 units of permanent supportive housing focused on serving very low-income families.

Council Strategic Plan

Goal: Enhance Economic Vitality
Strategy: Leverage the use or sale of surplus City land

The Economic Development Department will continue to work on the sale of surplus properties. It is anticipated that the properties will be sold by April 2021, with revenue being deposited into the Strategic Improvement Fund.

Goal: Enhance Economic Vitality
Strategy: Support small businesses and entrepreneurship

The Economic Development Department will continue to explore opportunities to create and implement small business assistance programs aimed at fostering a business-friendly environment that continues to create jobs and increase capital investment within Roseville.

Goal: Maintain a safe and healthy community

The Housing Division/Roseville Housing Authority will continue to fully expend HUD funding for the Housing Choice Voucher Rental Assistance, VASH and Mainstream voucher programs. Additionally, the Housing Division will continue to apply for additional funding when available.

Key Performance Measures

Housing Choice Voucher (HCV) Lease Up

Goal	Maintain a safe and healthy community			
	FY2018-19 Actuals	FY2019-20 Initial Estimate	FY2019-20 Revised Estimate	FY2020-21 Estimate
Provide HCV rental assistance to at least 667 households monthly	93%	93%	93%	95%
Purpose	To maintain 95% monthly lease up of HCV households			
Status	On target			

Affordable Monitoring

Goal	Maintain a safe and healthy community			
	FY2018-19 Actuals	FY2019-20 Initial Estimate	FY2019-20 Revised Estimate	FY2020-21 Estimate
Monitor all 27 affordable rental agreements on an annual basis	-	90%	95%	100%
Purpose	To ensure all affordable rental obligations are met			
Status	2019 monitoring is complete. 2020 monitoring will be conducted once Housing Supervisor position is filled			

Key Workload Measures

	FY2018-19 Actuals	FY2019-20 Initial Estimate	FY2019-20 Revised Estimate	FY2020-21 Estimate
Housing Choice Vouchers (HCV), VASH & Mainstream Lease Up	674	667	702	702
Affordable Housing Agreement Monitoring	24	27	27	27
Family Self-Sufficiency Escrow Accounts	6	6	6	6

Budget Summary

Positions by Division/Program

Full Time Equivalent (FTE) Positions	FY2018-19 Actual	FY2019-20 Adopted	FY2019-20 Amended	FY2020-21 Budget	FY2020-21 Change	FY2020-21 Change %
Economic Development Total	14.000	14.000	14.000	14.500	0.500	3.4%

Department Operating Budgets

Expenditures/Expenses by Major Category

Major Category	FY2018-19 Actuals $	FY2019-20 Adopted $	FY2019-20 Amended $	FY2020-21 Budget $	FY2020-21 Change $	FY2020-21 Change %
Salaries and Wages	1,251,642	1,373,005	1,407,110	817,262	(589,848)	-41.9%
Benefits	561,313	631,740	631,740	486,206	(145,534)	-23.0%
Materials, Supplies, and Services	4,714,567	7,895,218	8,227,811	6,696,528	(1,531,283)	-18.6%
Internal Reimbursements	(1,424,191)	(1,409,140)	(1,409,140)	(449,644)	959,496	-68.1%
Transfers Out	-	-	1,558,000	-	(1,558,000)	-100.0%
TOTAL	**$ 5,103,330**	**$ 8,490,823**	**$ 10,415,521**	**$ 7,550,352**	**$ (2,865,169)**	**-27.5%**

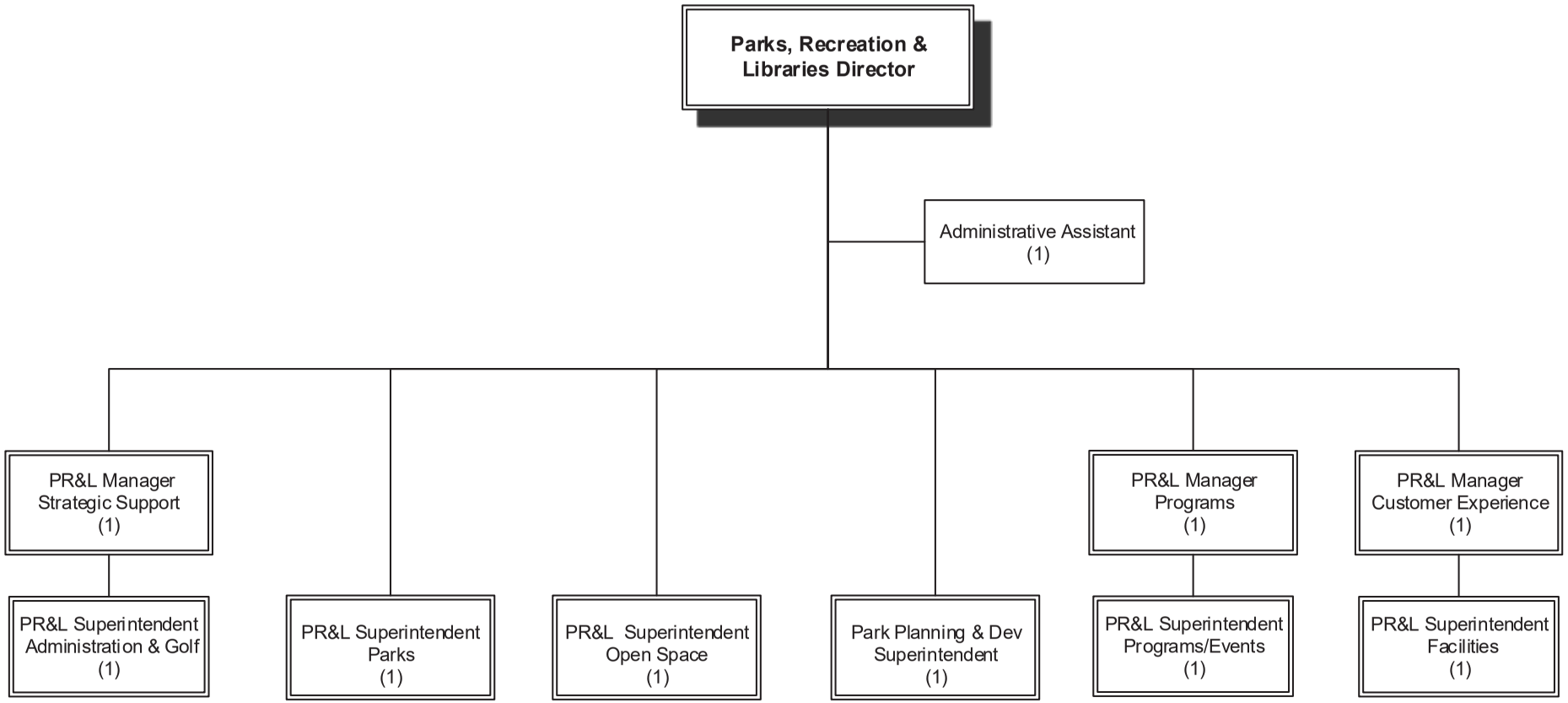
Expenditures/Expenses by Fund

Fund	FY2018-19 Actuals $	FY2019-20 Adopted $	FY2019-20 Amended $	FY2020-21 Budget $	FY2020-21 Change $	FY2020-21 Change %
1001 - General	539,852	806,414	876,841	1,085,229	208,388	23.8%
1030 - Strategic Improvement	-	-	-	50,000	50,000	-
2201 - Community Development Block Grant	1,265,743	661,236	957,507	713,172	(244,335)	-25.5%
2210 - HOME Investment Partnership Program	4,124	475,622	475,622	400,000	(75,622)	-15.9%
2220 - CalHOME	-	385,000	385,000	90,000	(295,000)	-76.6%
2230 - BEGIN	60,000	170,000	170,000	88,000	(82,000)	-48.2%
2821 - Housing Trust	1,389,287	151,405	151,405	1,526	(149,879)	-99.0%
2824 - Affordable Housing In Lieu & Program Equity	815,607	4,051,405	5,609,405	3,845,277	(1,764,128)	-31.4%
2841 - Housing Sucessor Low Mod	291,149	1,394,838	1,394,838	885,482	(509,356)	-36.5%
3101 - Building	322,138	-	-	-	-	-
3901 - Citizens Benefit Trust	415,430	394,903	394,903	391,666	(3,237)	-0.8%
TOTAL	**$ 5,103,330**	**$ 8,490,823**	**$ 10,415,521**	**$ 7,550,352**	**$ (2,865,169)**	**-27.5%**

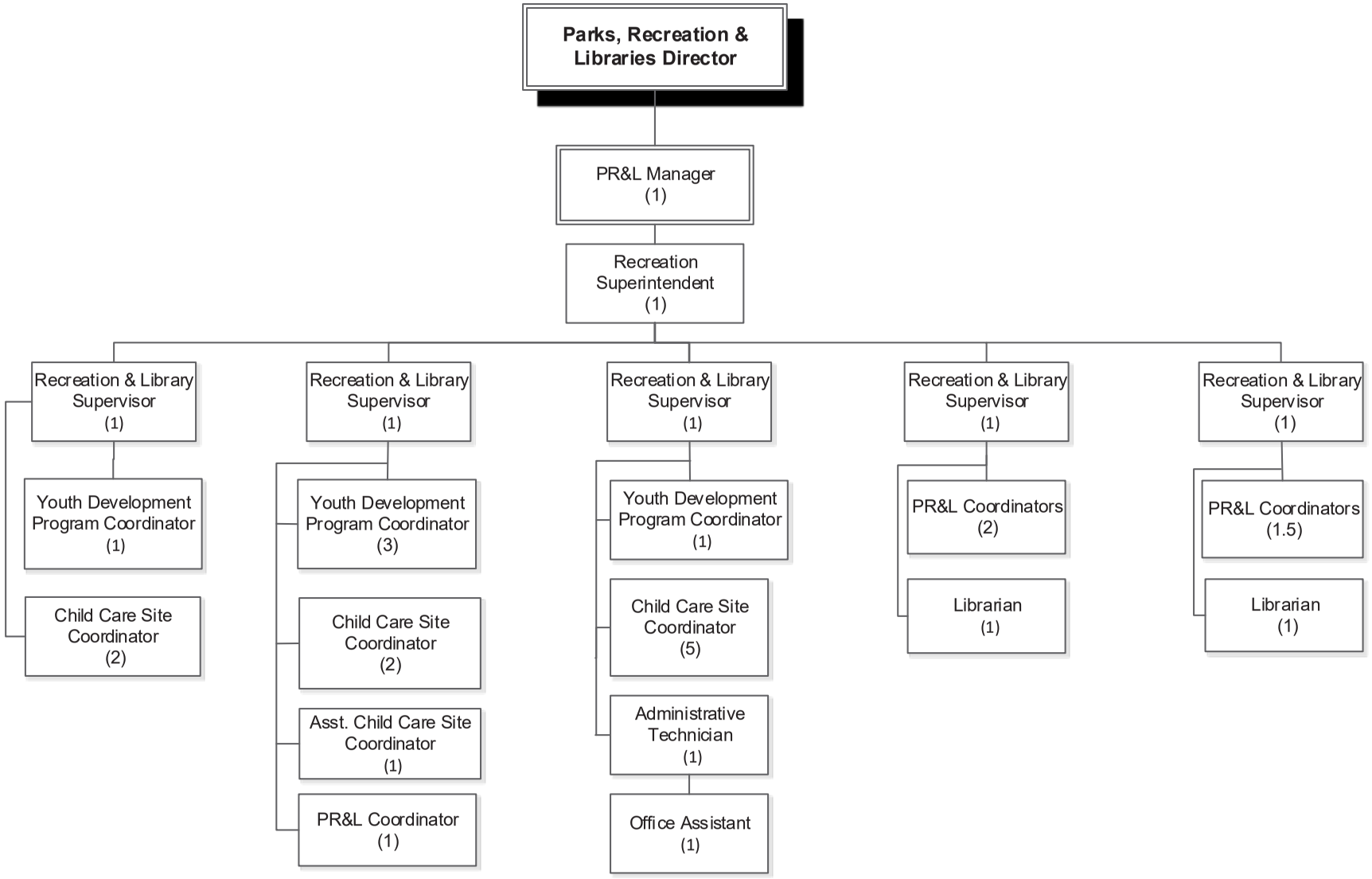
Expenditures/Expenses by Division/Program

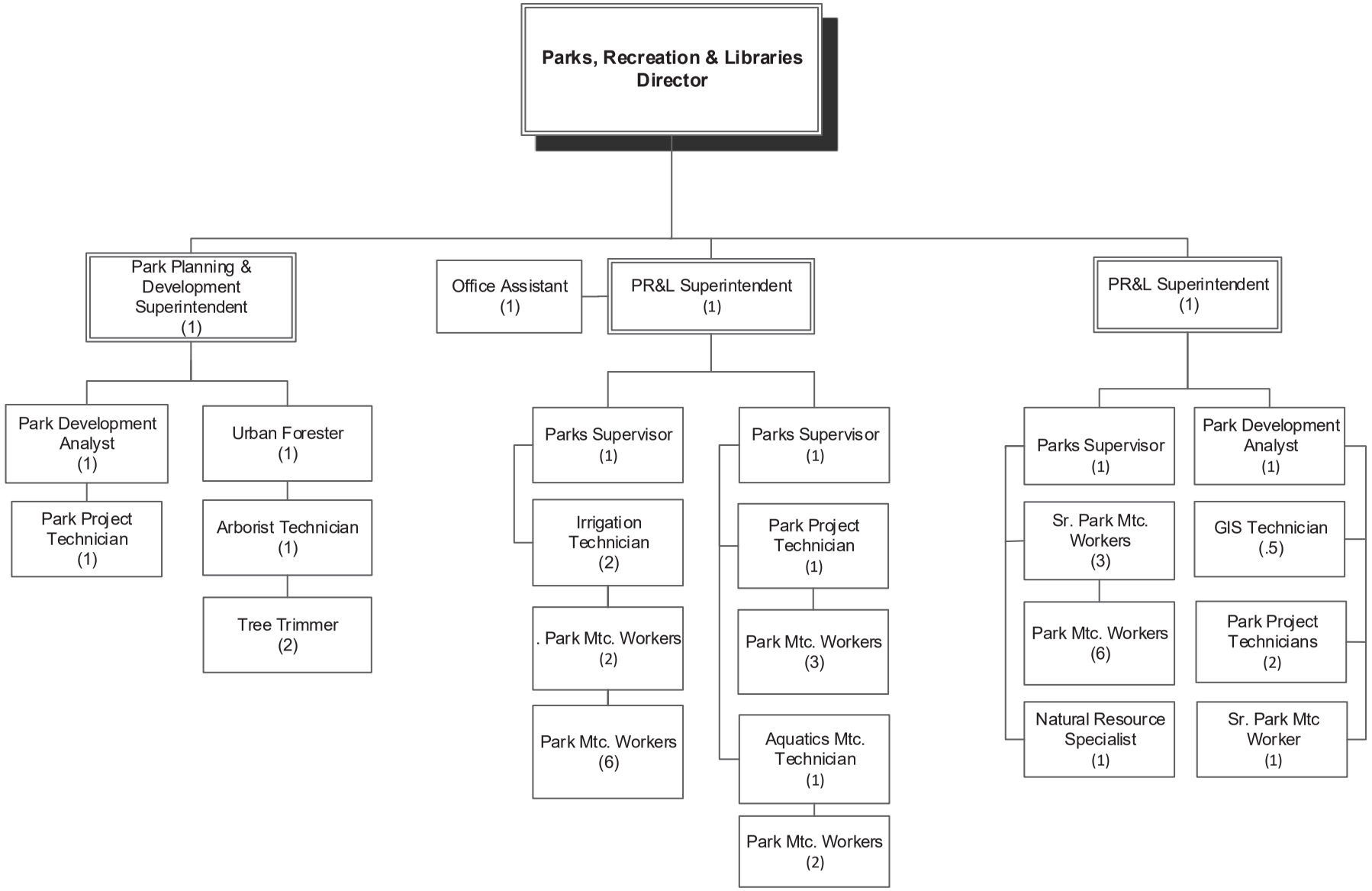
Center	FY2018-19 Actuals $	FY2019-20 Adopted $	FY2019-20 Amended $	FY2020-21 Budget $	FY2020-21 Change $	FY2020-21 Change %
Economic Development	506,443	437,516	464,713	669,686	204,973	44.1%
Advantage Roseville	-	75,000	95,000	47,355	(47,645)	-50.2%
Housing	4,180,987	7,583,404	9,460,905	6,441,644	(3,019,261)	-31.9%
Housing - Rehab	470	-	-	-	-	-
Community Benefit Trust - Community Grants	409,967	391,779	391,779	386,166	(5,613)	-1.4%
Community Benefit Trust - REACH	5,463	3,124	3,124	5,500	2,376	76.1%
TOTAL	**$ 5,103,330**	**$ 8,490,823**	**$ 10,415,521**	**$ 7,550,352**	**$ (2,865,169)**	**-27.5%**

Note: The 27% decrease in the Economic Development Department is primarily due to a $1.6 million one-time transfer out that was budgeted in FY2019-20 and a lower budget for deferred loans in FY2020-21. Large percentage swings in salaries, wages and benefits is due to direct charging labor costs to other funds rather than offsetting the cost with internal reimbursements.

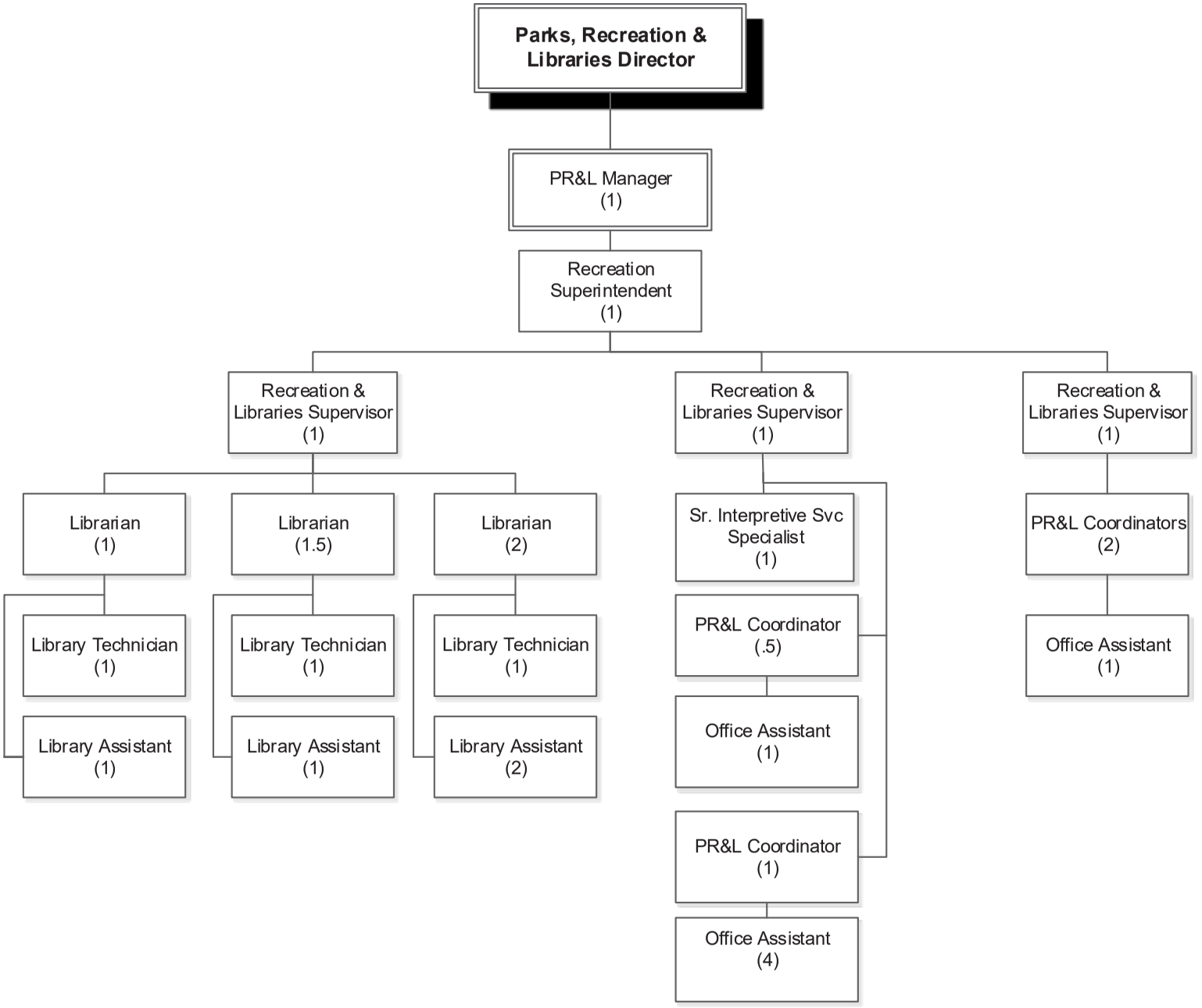


Parks, Recreation & Libraries Department (116.5 FTE)

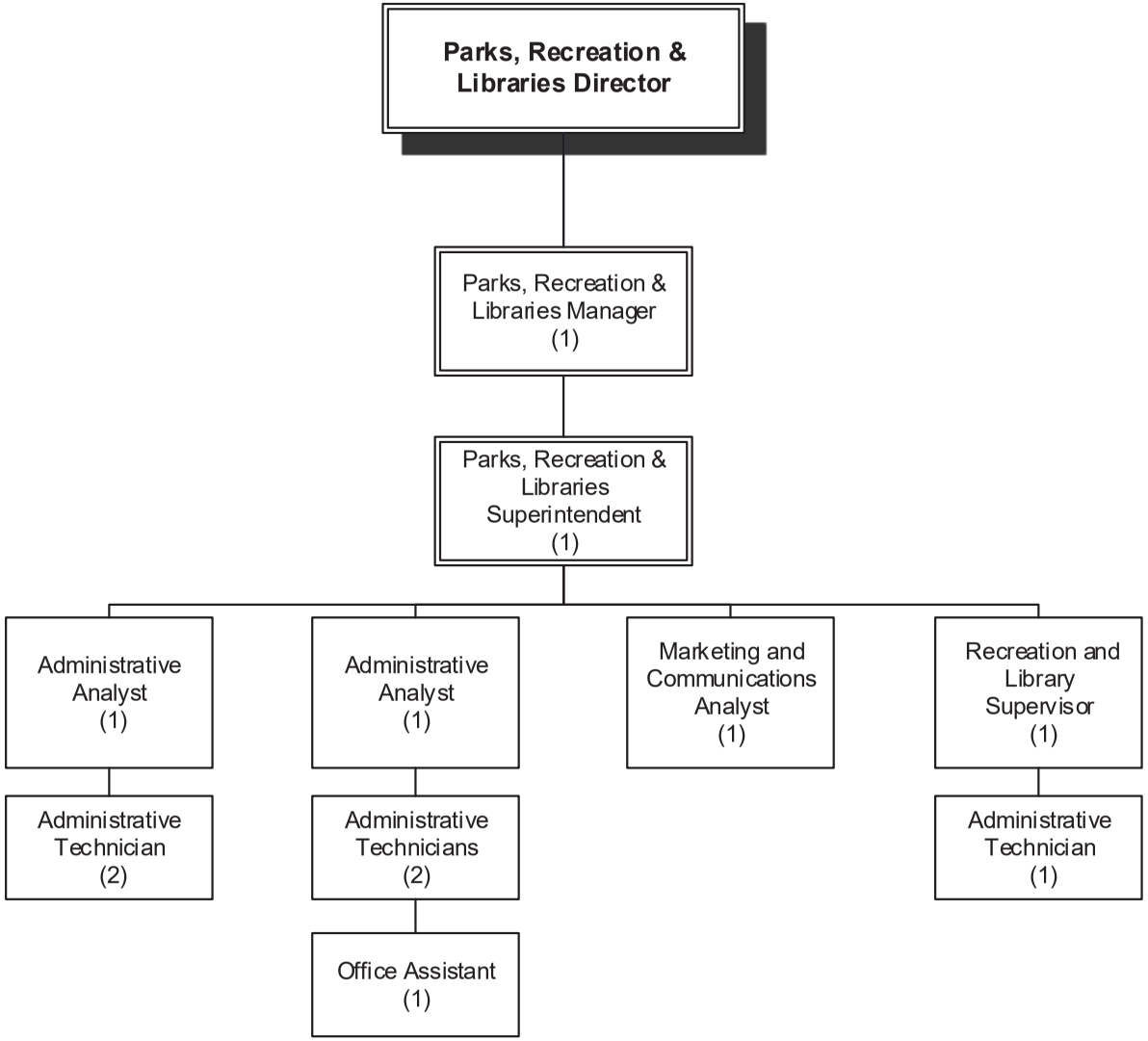

Parks, Recreation & Libraries Director
PR&L Manager (1)
Recreation Superintendent (1)
Recreation & Library Supervisor (1)
Youth Development Program Coordinator (1)
Child Care Site Coordinator (2)
Recreation & Library Supervisor (1)
Youth Development Program Coordinator (3)
Child Care Site Coordinator (2)
Asst. Child Care Site Coordinator (1)
PR&L Coordinator (1)
Recreation & Library Supervisor (1)
Youth Development Program Coordinator (1)
Child Care Site Coordinator (5)
Administrative Technician (1)
Office Assistant (1)
Recreation & Library Supervisor (1)
PR&L Coordinators (2)
Librarian (1)
Recreation & Library Supervisor (1)
PR&L Coordinators (1.5)
Librarian (1)



Parks, Recreation & Libraries – Parks Division



Parks, Recreation & Libraries – Customer Experience


Parks, Recreation & Libraries Director
Parks, Recreation & Libraries Manager (1)
Parks, Recreation & Libraries Superintendent (1)
Administrative Analyst (1)
Administrative Technician (2)
Administrative Analyst (1)
Administrative Technicians (2)
Office Assistant (1)
Marketing and Communications Analyst (1)
Recreation and Library Supervisor (1)
Administrative Technician (1)

Parks, Recreation & Libraries Department

Overview of Services

The mission of the Parks, Recreation & Libraries Department (PRL) is to enhance lives and the community by providing exceptional experiences. The Department accomplishes this by providing the following services and facilities:

Strategic Support

PRL's Strategic Support Division provides administrative services and support to the department. With a department staff of 116 full-time and 700+ part-time staff and an operating and non-operating budget of more than $40 million, these services are critical to the department's success. Strategic Support includes Administration, Human Resources, Budget, Accounting, Technology, and Marketing & Communications.

Parks

PRL's Parks Division oversees the management of the department's 77 parks totaling more than 750 acres, as well as approximately 4,000 acres of open space. This division also handles maintenance of 294 acres of city streetscapes and 42 acres of school property.

Recreation

PRL's recreation programs are managed by the Programming Division, ensuring the quality offering of more than 4,500 programs and events, serving more than 120,000 participants annually. The Programming Division also manages the Adventure Club, Preschool, After School Education and Safety (ASES) Program and, subsidized care programs. Recreation facilities are managed by the Customer Experience Division, which oversees front desk and facility operations at PRL's two community centers and three swimming pool facilities. These facilities host approximately 580,000 visitors annually. Additionally, the City has two championship golf courses hosting 86,000 rounds annually.

Libraries

PRL's three libraries loaned 1,100,000 items and serve more than 400,000 visitors each year. A variety of library and museum programs are developed and implemented by the Programming Division. The Customer Experience Division ensures efficient and effective operations and excellent customer service at the Downtown, Martha Riley, and Maidu Libraries, as well as Maidu Museum & Historic Site. Along with the Parks and Open Space sections of this division, the Park Planning & Development section works closely with PRL Staff, City Staff, and area developers in the development and rehabilitation of parks and facilities, to ensure Roseville's recreation, library, parks, and open space needs are met.

Accomplishments

- California Park & Recreation Society (CPRS) 2019 Award of Excellence
- Excellence in Design – Downtown Roseville Bridges
- Marketing & Communication Campaign – Celebrate Downtown marketing campaign
- Marketing & Communications Digital Media – Aquatics recruitment video
- Four new parks opened in FY2019-20: Astill Family, Bev Bos, Sierra Crossing and Nela Luken at the Village Center
- Weber Park improvements and Saturdays in the park program (Kaiser grant/Invest Health partnership)
- USA Softball – James Farrell Award of Excellence
- California State Library grant award for "Full STEAM Ahead" Library and Adventure Club program

Council Strategic Plan

Goal: Remain fiscally responsible in a changing world
Strategy: Seek new and diverse revenue streams; Seek additional partnerships and grant opportunities

Included in the PRL Department's goals for FY2020-21 is to determine the feasibility of a PRL Foundation. The creation of such a foundation would provide an avenue for community members to financially support the department's efforts in targeted areas of interest. The Department will continue to be innovative in the offering of new programs and will evaluate and update user fees. Additional grant funding will be sought.

Goal: Support community engagement and advocacy
Strategy: Explore best practices for City engagement in social media; Engage adjacent residents, businesses and public agencies on pending projects

The PRL Department is actively engaged in multiple social platforms, including Facebook, Instagram, and Nextdoor. The Department will engage residents through public meetings, social media, website, and surveys, seeking input on park design, playground replacement design, program offerings, service priorities, and program satisfaction.

Goal: Maintain a safe and healthy community

Everything PRL does contributes to the community's health and wellness. We promote physical activity through participation in recreation programs and visits to local trails, parks, and playgrounds. We promote social and emotional wellness through interaction with others at PRL's organized activities. We promote mental and intellectual wellness through services provided at libraries. Additionally, PRL works to maintain a safe community by keeping our public parks and open spaces safe and clean.

Goal: Enhance economic vitality
Strategy: Develop a sports tourism plan

The Department's new strategic plan will include a focus on sports tourism to help identify our current strengths and weaknesses, future opportunities, and PRL's role to most effectively contribute to Roseville's sports tourism success. Improvements to existing PRL sports facilities will assist to this end as well, by attracting additional events to Roseville.

Goal: Deliver exceptional City Services
Strategy: Implement customer relationship management (CRM) software to improve customer service; Optimize the use of technology and data to improve operations; Align staff resources for efficiency and effectiveness

Due to the many public inquiries and interactions of our residents with the Parks, Recreation & Libraries Department, we look forward to the implementation of the CRM software to further enhance our customer service. We continue to utilize technology and data to improve our operations, and new recreation management software will advance these efforts. The PRL Department continues to reorganize with a focus on creating operational efficiencies, knowledge transfer, and being more adaptable as an organization. There is an emphasis on global department vs. division oversight, succession planning, and interchangeability with staff at all levels in the organization. Priorities include fiscal responsibility, aligning with community needs, and supporting Council priorities.

Goal: Invest in well-planned infrastructure and growth
Strategy: Reinvest in aging infrastructure; Revitalize designated neighborhoods

The PRL Department continues to reinvest in its aging infrastructure. Included in this year's budget are play structure replacements, a new shade structure at the Mahany All-weather field, turf conversion at the Maidu Soccer Complex, and upgrades at Johnson Pool. The activity center at Royer park (formerly the Children's Art Center) is also budgeted for added improvements to re-open the facility for public use and programs. Equipment replacements include PC upgrades to the self-check-in units at the library, an ADA lift at the Mike Shellito Indoor Pool, a new oven at both Maidu Regional Park and the Roseville Sports Center and replacement of two elliptical machines at the Roseville Sports Center. Investment in our parks adds new vitality to neighborhoods.

Key Performance Measures

Participations/Visitations

Goal	Deliver exceptional City services			
	FY2018-19 Actuals	FY2019-20 Initial Estimate	FY2019-20 Revised Estimate	FY2020-21 Estimate
Program and Event Participations	633,500	640,000	620,000* due to closures	645,000
Recreation Facility Visitations	565,000	580,000	520,000	590,000
Library Facility Visitations	414,308	460,000	430,000	465,000
Purpose	The Parks, Recreation & Libraries mission is to enhance lives and the community by providing exceptional experiences. The Department's facilities and programs enable staff to accomplish its mission and to add value to the Roseville Community.			
Status	Visitation numbers at City facilities, as well as participation in programs, continue to increase annually. Feedback from user groups and program participation support that our facilities, events, and programs are appreciated and enjoyed by the community at large.			

Revenue Recovery

Goal	Remain fiscally responsible in a changing world			
	FY2018-19 Actuals	FY2019-20 Initial Estimate	FY2019-20 Revised Estimate	FY2020-21 Estimate
Revenue to Operating Expenditures (without CFD/LLD)	31.2%	26.3%	26.3%	25.8%
Revenue to Operating Expenditures (CFD/LLD revs=exp)	51.0%	45.8%	45.8%	46.7%
Purpose	The financial stability of the Department is the key to success. The Department must continue to seek new revenue opportunities to lessen its reliance on General Fund dollars. Monitoring revenue to operating expenditures ratio is a good measure of financial success.			
Status	Roseville Parks, Recreation & Libraries Department currently has a higher revenue to operating expenditures ratio than the national average, for agencies serving a population between 100,000-250,000, as determined by the National Recreation & Park Association. The passage of Measure B, resulting in additional tax support for the department, did modestly lower the revenue to operating expenditure ratio.			

Library Comparisons

Goal	Deliver exceptional City services			
	FY2018-19 Actuals	FY2019-20 Initial Estimate	FY2019-20 Revised Estimate	FY2020-21 Estimate
Items loan per capita	8	8.6	8.6	8.9
Budget book per capita	1.71	2.35	2.35	2.39
Visitors per hours open	69	70	70	72
Purpose	The provision of library services is vital to the health of the community. The Parks, Recreation & Libraries Department strives to provide these services in an efficient, effective, and prudent fashion.			
Status	With additional funding as a result of the passing of Measure B, increased operating hours led to library attendance of more than 400,000 and increased materials borrowing of more than 1,100,000. Roseville PRL outperforms state standards in all categories listed above.			

Park Maintenance

Goal	Deliver exceptional City parks			
	FY2018-19 Actuals	FY2019-20 Initial Estimate	FY2019-20 Revised Estimate	FY2020-21 Estimate
Maintenance Standards: Increased Pruning	Only Safety & Line of Sight	3-4 times per year	3-4 times per year	3-4 times per year
Maintenance Standards: Increased Fertilization Application # of Acres	0	80	120	140
Purpose	The Parks, Recreation & Libraries mission is to enhance lives and the community by providing exceptional experiences. Parks enable us to accomplish our mission and to add value to the Roseville Community.			
Status	Additional funding from the passing of Measure B has increased service level standards and has greatly enhanced the ascetics of Parks and improved the overall quality of City Park system.			

Key Workload Measures

	FY2018-19 Actuals	FY2019-20 Initial Estimate	FY2019-20 Revised Estimate	FY2020-21 Estimate
Number of Parks Maintained Number of Facilities Maintained *(includes Adventure Clubs)*	75 32	75 32	77 32	82 33
Number of Park Acres Number of Open Space Acres Number of Streetscapes Acres	750 4,000 294	761 4,000 294	761 4,000 294	815 4,000 294
Library Materials Loaned	1,149,134	1,150,000	1,139,217*	1,189,000
Number of New Parks (design/construction) Capital Improvement Project Rehabilitations On-Demand Work	7 3 30	9 8 21	9 8 21	5 10 28
Number of phone calls received from customers	106,800	105,300	105,300	107,200

*Reduction due to library closures.

Budget Highlights

The Department used the priorities identified in the Engage Roseville process to help focus resources in the areas that were most important to the community. With the completion of new city-wide parks (Crabb and Pistachio) in FY2020-21, additional resources were added, including, a Parks Maintenance Worker, operational expenses, and equipment.

Employing 116 full-time and more than 700 part-time employees, the Parks, Recreation & Libraries Department is continually challenged with recruiting and retaining quality staff to conduct our many programs/events and to ensure our parks/facilities are adequately maintained. Efforts have been made through the development of an award-winning recruitment video, PRL presence at job fairs, and other outreach. These efforts will continue in FY2020-21 as a sufficient level of quality staff is critical to our department's success, and recruitment is ongoing year-round.

The Parks, Recreation & Libraries Department is seeking accreditation through NRPA's Commission for Accreditation of Park and Recreation Agencies (CAPRA). This accreditation provides quality assurance and quality improvement of accredited park and recreation agencies throughout the United States by providing agencies with a management system of best practices. CAPRA is the only national accreditation of park and recreation agencies and is a valuable measure of an agency's overall quality of operation, management, and service to the community. Achieving CAPRA accreditation is the best way to demonstrate that our agency and our staff provide our community with the highest level of service.

The Department continues efforts to replace the recreation management software system that supports program registration, facility rentals, membership sales and management, point of sale, ticketing for events, and mobile event management. As we experience many challenges with the existing system, the replacement is expected to increase efficiencies and improve customer service. It is estimated that the replacement system will go live in August of 2021.

The Recreation Division is focusing efforts on core services and City Council goals. The division continues to identify opportunities for financial assistance/scholarship programs based on eligibility requirements and available funding. The City is supporting Music in the Park within the Cultural Arts program budget.

The Libraries Division prioritizes access to information, education, literacy, technology assistance, cultural awareness, and serving as a community gathering space. The three focus areas for the coming year are outreach to at-risk youth and underserved residents, organizational efficiencies, and providing access to facilities and materials.

The Parks Division will begin the development of turn-key (or developer-built) pocket parks at parcel F-97 (Jim Gray Park) and F-101 in West Roseville. These are anticipated to be completed in the summer of 2021. Construction will also continue on WB-51 (John L. Sullivan Park) off of Solaire and Summerfaire Drive in the Westbrook area of Roseville. Construction continues in two city-wide parks, Pistachio Regional Park, Phase 1, and Harry Crabb Park. Groundbreaking of Central Park, a third city-wide park, began in Spring 2020. Designs for park parcels W-50C, W-50D, WB- 51, and JM-51 will begin this year. Rehabilitation or replacement of existing park assets will also be ongoing.

Golf Fund

The most significant source of revenue is generated through user fees for course play. Golf continues to be a financial challenge in the current economy and market. Both golf courses are experiencing rising costs, while rounds and green fees remain relatively flat. This is a trend that is being seen both regionally and nationally. Weather plays a large role in overall course usage. The major fund expenses are course maintenance, bond payments, and utilities. Although City staff is involved in the management of course contracts, no staff are employed directly at the facilities. The annual bond payment is approximately $490,000 and is scheduled to be paid off in 2024. This fund is projected to need a General Fund subsidy until the bond is fully retired. Due to COVID-19, there are still many unknowns related to the financial impacts on golf operations. We are currently in negotiations with our existing golf operations and golf course maintenance vendors for the renewal of their contracts set to expire at the end of 2020.

Youth Development Fund

The most significant source of revenue is fees for providing before and after school child care and preschool programs. The Youth Development Fund currently has its largest fund balance since 2001, at more than $900,000, which has better positioned us to absorb the impact of the recent pandemic on this fund's revenues and expenses. The fund includes Adventure Club, preschool, After School Education & Safety, and subsidized care programs, which continue to provide nearly 2,400 families with quality, dependable childcare, and preschool services. Fund expenses include direct service delivery charges for staff salaries, facility maintenance, materials, and supplies. Additional fund expenses include post-retirement insurance, City indirect contributions, internal service fund support, and facility loan payments. Adventure Club attendance continues to grow, and staff are working in cooperation with the Roseville City School District to increase our capacity at three schools beginning in August 2020. The fund performed well during the last fiscal year and is expected to continue to remain balanced in the coming years. The Roseville City School District plans to open Riego Creek Elementary School in August 2020, which will expand programs to 19 locations. An additional Child Care Site Coordinator was approved to staff the new location.

Budget Summary

Positions by Division/Program

Full Time Equivalent (FTE) Positions	FY2018-19 Actual	FY2019-20 Adopted	FY2019-20 Amended	FY2020-21 Budget	FY2020-21 Change	FY2020-21 Change %
Parks, Recreation & Libraries Total	114.50	114.50	114.50	116.50	2.00	1.7%

Expenditures/Expenses by Major Category

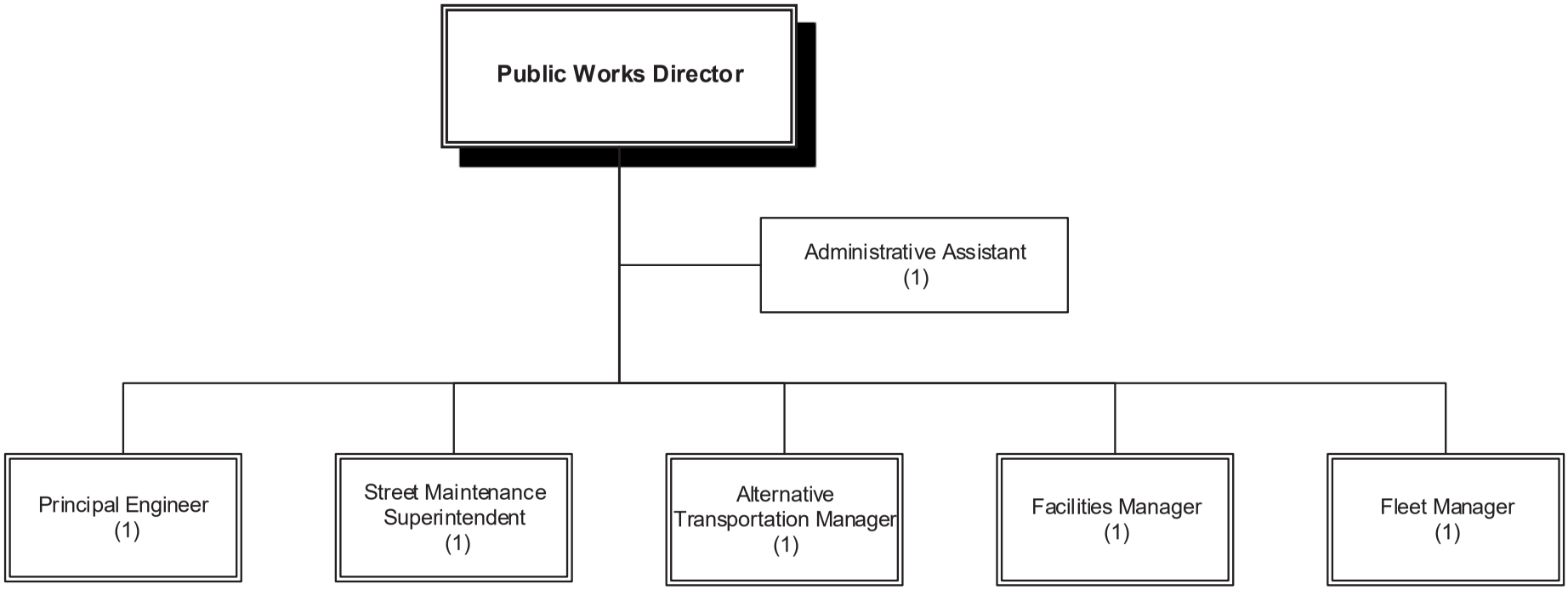
Major Category	FY2018-19 Actuals	FY2019-20 Adopted	FY2019-20 Amended	FY2020-21 Budget	FY2020-21 Change	FY2020-21 Change %
Salaries and Wages	13,766,034	14,899,725	14,996,343	15,297,630	301,287	2.0%
Benefits	5,094,482	5,894,568	5,894,568	6,080,033	185,465	3.1%
Materials, Supplies, and Services	13,052,491	14,759,957	15,060,934	16,407,372	1,346,438	8.9%
Internal Reimbursements	(715,877)	(1,092,342)	(1,090,179)	(746,914)	343,265	-31.5%
Capital Outlay	602,954	853,200	856,354	171,000	(685,354)	-80.0%
Transfers Out	1,503,626	145,360	145,360	-	(145,360)	-100.0%
TOTAL	**$ 33,303,710**	**$ 35,460,468**	**$ 35,863,380**	**$ 37,209,122**	**$ 1,345,742**	**3.8%**

Expenditures/Expenses by Fund

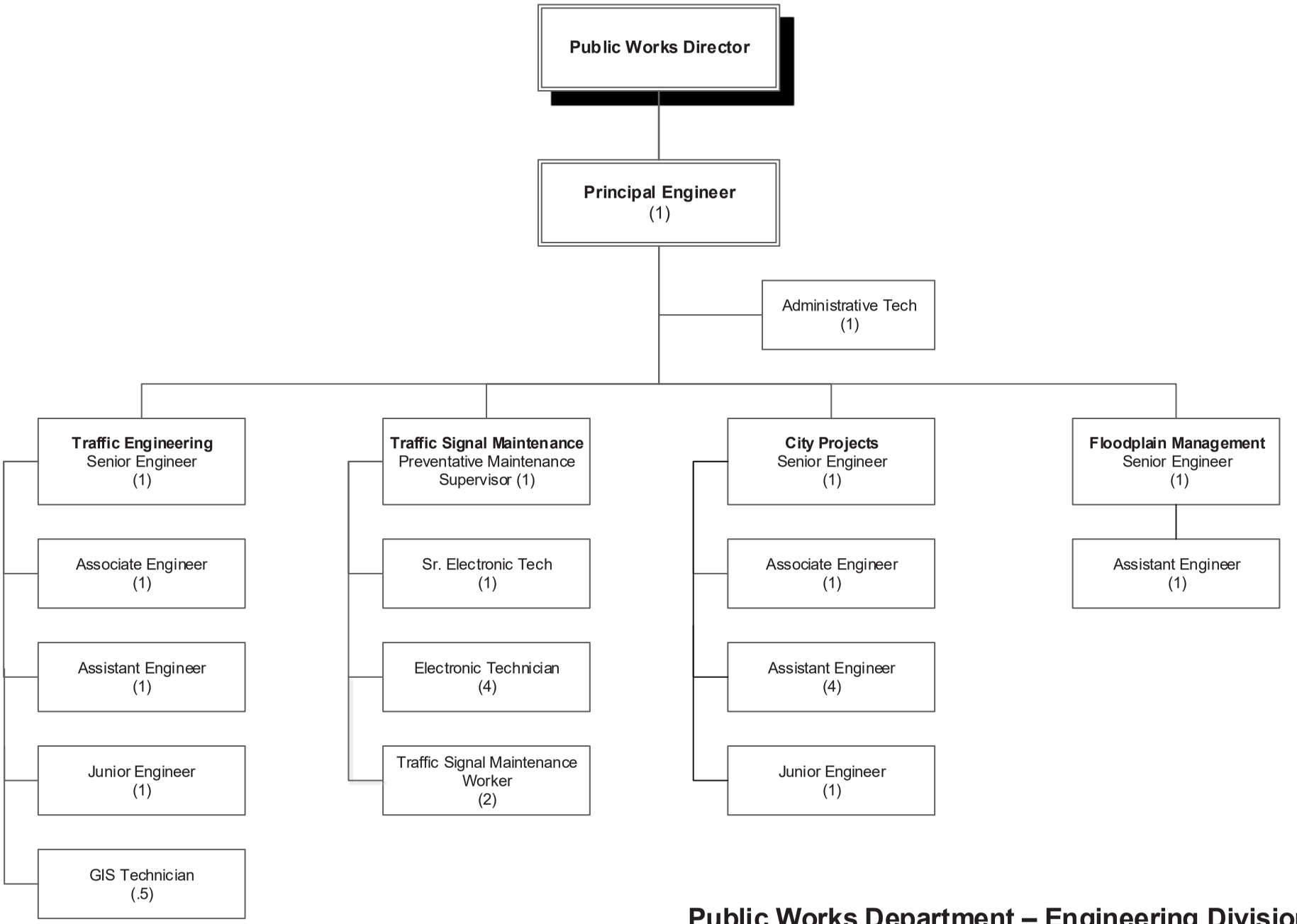
Fund	FY2018-19 Actuals	FY2019-20 Adopted	FY2019-20 Amended	FY2020-21 Budget	FY2020-21 Change	FY2020-21 Change %
1001 - General	22,158,735	24,677,839	24,965,839	26,412,294	1,446,455	5.8%
1201 - Roseville Youth Sports Coalition	-	-	-	66,000	66,000	-
2521 - Open Space	512,826	662,471	662,471	662,645	174	0.0%
2541 - Native Oak Tree Propagation	97,898	233,931	233,931	217,608	(16,323)	-7.0%
2545 - Non-Native Tree Propagation	42,384	215,581	215,581	196,458	(19,123)	-8.9%
2599 - Golf Course	2,267,555	2,417,738	2,505,033	2,315,070	(189,963)	-7.6%
3130 - Parks Recreation and Library Capital Projects	554,584	681,000	703,815	-	(703,815)	-100.0%
3131 - Parks and Recreation Fee Funded Projects	-	-	-	10,000	10,000	-
3302 - City Wide Park In Lieu	31	46	46	0	(46)	-100.0%
3303 - City Wide Park	138,956	11,993	11,993	21,300	9,307	77.6%
3304 - City Wide Park - West Roseville SP	272,102	-	-	-	-	-
3306 - Neighborhood Park - Southeast Roseville SP	1	2	2	-	(2)	-100.0%
3307 - Neighborhood Park - Northeast Roseville SP	20	30	30	-	(30)	-100.0%
3308 - Neighborhood Park - North Central Roseville SP	1,857	2,747	2,747	441	(2,306)	-83.9%
3309 - Neighborhood Park - Northwest Roseville SP	7	11	11	-	(11)	-100.0%
3310 - Neighborhood Park - North Roseville SP	578	700	700	170	(530)	-75.7%
3311 - Neighborhood Park - West Roseville SP	977,467	24,387	24,387	2,995	(21,392)	-87.7%
3312 - Neighborhood Park - Infill	912	2,653	2,653	366	(2,287)	-86.2%
3313 - Neighborhood Park - Woodcreek East	72	108	108	-	(108)	-100.0%
3314 - Neighborhood Park - Stoneridge	1,130	1,628	1,628	750	(878)	-53.9%
3315 - Neighborhood Park - Highland Reserve	9	16	16	-	(16)	-100.0%
3410 - Al Johnson Wildlife Area	48,385	70,000	70,000	70,000	-	-
6591 - Youth Development	6,228,200	6,457,587	6,462,389	7,233,025	770,636	11.9%
TOTAL	**$ 33,303,710**	**$ 35,460,468**	**$ 35,863,380**	**$ 37,209,122**	**$ 1,345,742**	**3.8%**

Expenditures/Expenses by Division/Program

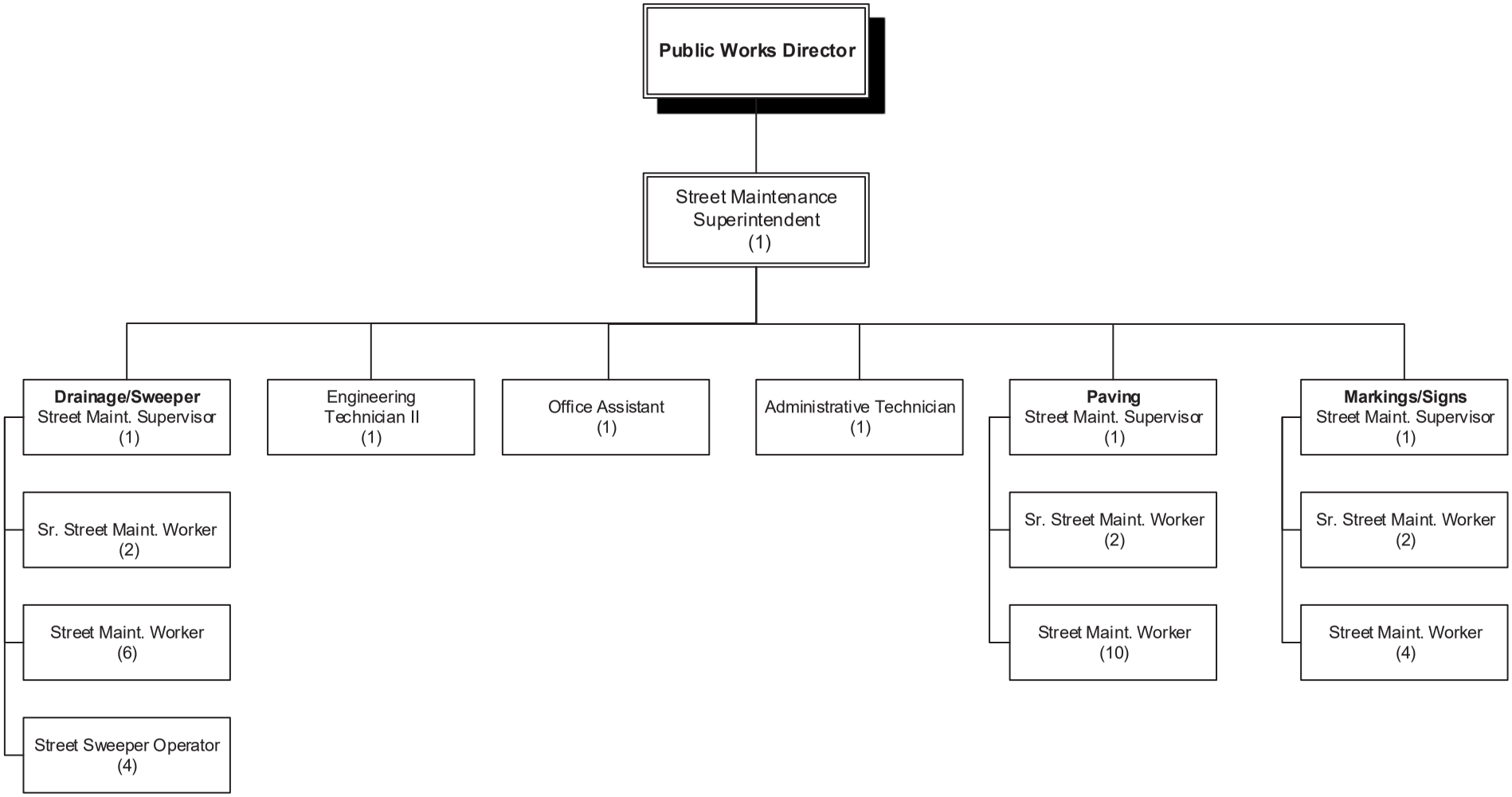
Center	FY2018-19 Actuals	FY2019-20 Adopted	FY2019-20 Amended	FY2020-21 Budget	FY2020-21 Change	FY2020-21 Change %
Parks, Recreation & Libraries Admin	4,118,240	3,949,869	4,027,219	3,593,002	(434,217)	-10.8%
Parks	10,410,889	10,761,000	10,914,144	11,731,334	817,190	7.5%
Recreation	5,259,661	6,528,649	6,550,785	6,766,721	215,936	3.3%
Library	5,019,164	5,345,625	5,403,810	5,569,970	166,160	3.1%
Youth Development	6,228,200	6,457,587	6,462,389	7,233,025	770,636	11.9%
Golf	2,267,555	2,417,738	2,505,033	2,315,070	(189,963)	-7.6%
TOTAL	**$ 33,303,710**	**$ 35,460,468**	**$ 35,863,380**	**$ 37,209,122**	**$ 1,345,742**	**3.8%**



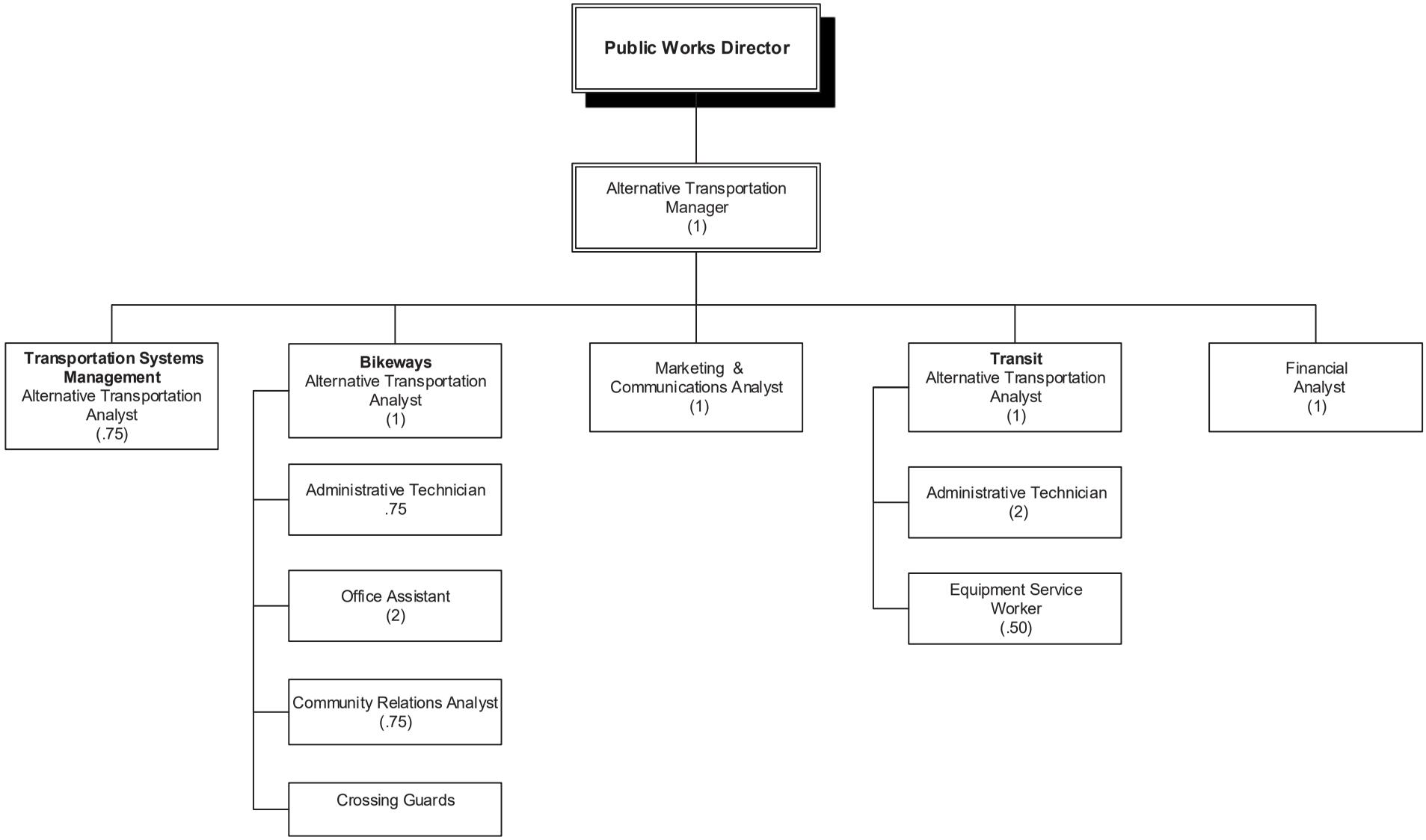
Public Works Department (111.25 FTE)



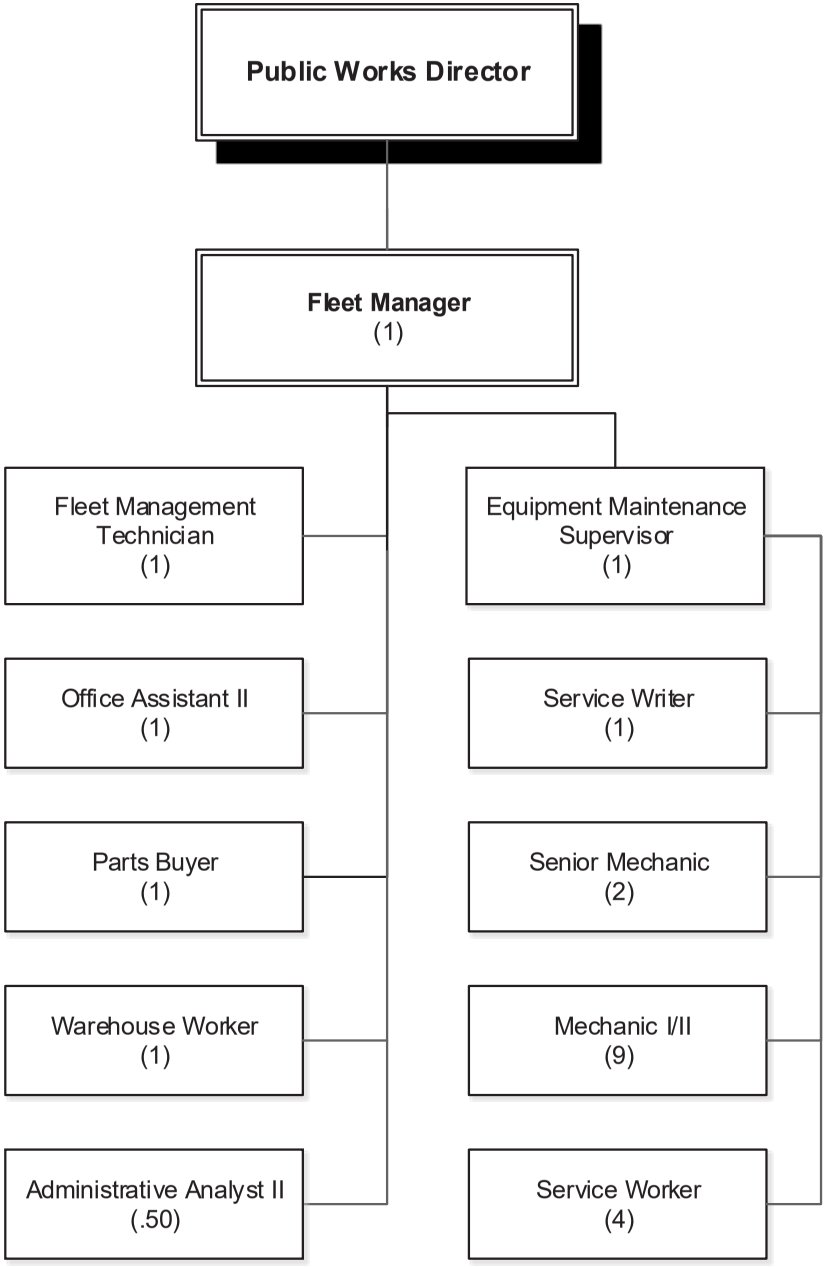
Public Works Department – Engineering Division



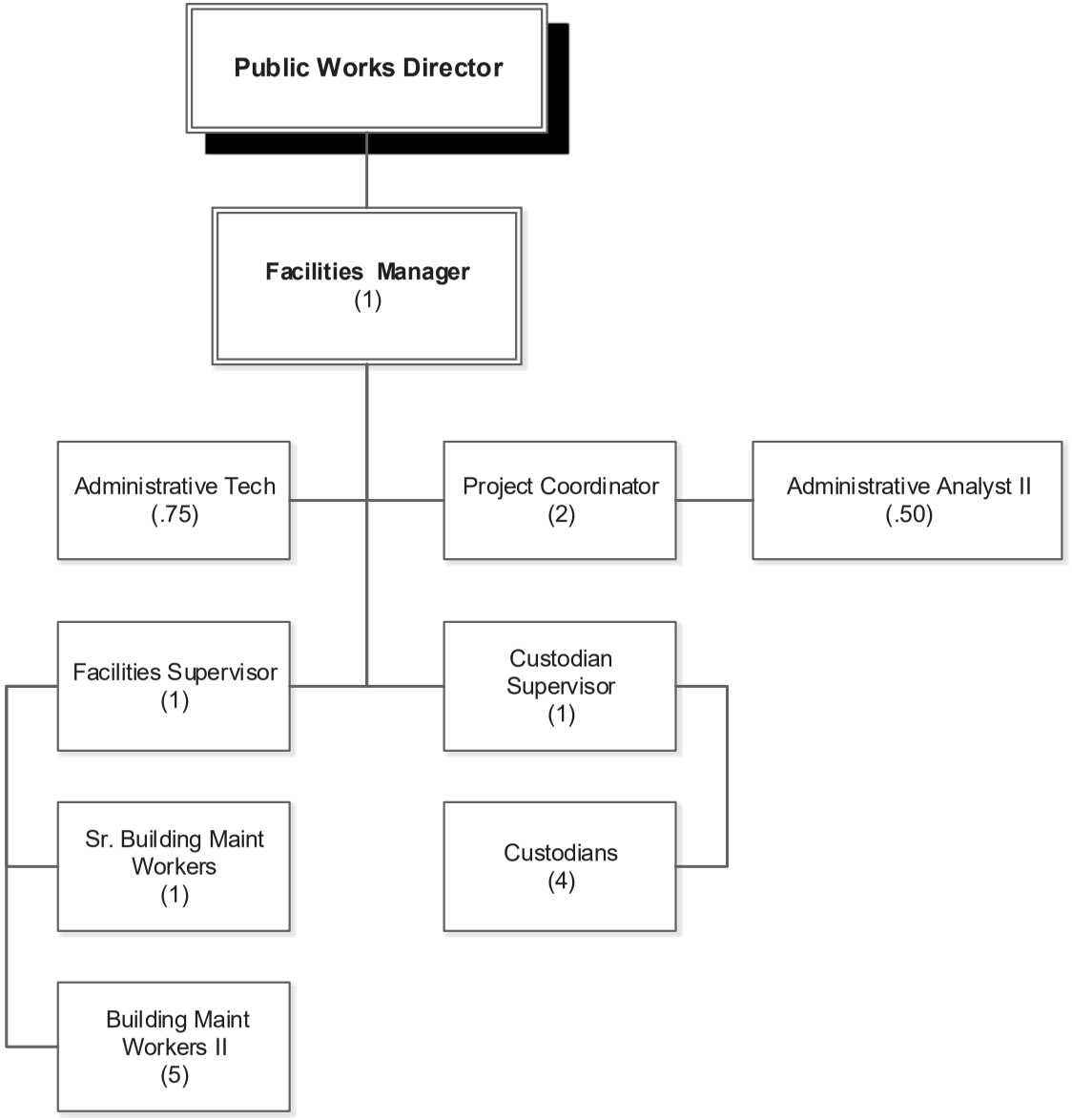
Public Works Department – Street Maintenance



Public Works Department – Alternative Transportation Division



Public Works Department – Fleet Services Division



Public Works Department – Facility Services Division

Public Works Department

Overview of Services

The Public Works Department (PWD) manages all aspects of transportation infrastructure within the public right of way including the maintenance and operations of programs and services for the safe and efficient transportation of Roseville residents, businesses, and visitors. The PWD also manages the construction and maintenance of public buildings, is responsible for flood control within the City, and manages and maintains the City's fleet of vehicles. Specifically, Public Works plans, develops, and maintains public roads, bridges, buildings, traffic signals, City fleet, flood control facilities, Roseville Transit, and Class I (off-road) multi-use trails.

Administration

This division provides direction, goals, and leadership for the department. Administration maintains integrity of policies, procedures, staffing, and budget. This team coordinates supportive services for the department and represents the department at Council, manager, regional, and public meetings and events. Administration also provides support staff to the Transportation Commission, a recommending body for the City Council.

Alternative Transportation

This division manages Roseville Transit services, various active transportation (bikeway and pedestrian) programs and projects, and transportation demand management through the Transportation Systems Management Ordinance. Programs include: Roseville Bikefest, Safe Routes to School, School Crossing Guards, Mobility Training, and volunteer Transit Ambassador and Bike/Walk Ambassador programs. In addition to managing Roseville Transit, Alternative Transportation oversees, on behalf of the Placer County Transportation Planning Agency, the operation of the South Placer Transit Information regional service - a phone, web, and e-mail portal for the public to easily obtain information and trip-planning assistance for all public transit services in the south Placer region.

Facilities

The Facilities Division maintains, repairs, and rehabilitates 1.2 million square feet of City Facilities. The division annually completes over 8,000 work orders, oversees the Americans with Disabilities Act improvements for facilities, County Air Resources Board requirements for emergency generators and boilers, manages State Elevator permitting, and oversees facility Tenant Improvements. The Facilities Division is a vital part of employees' overall work experience and their safety and security.

Fleet

This division provides fleet management services, manages the purchase of new and replacement equipment, and performs preventative maintenance and repairs for all City vehicles. Fleet maintains an Automotive Service Excellence (ASE) Blue Seal of Excellence status. Fleet also maintains compliance with all California Air Resources Board rules and regulations for public fleets, as well as compliance with the State mandated California Highway Patrol Basic Inspection of Terminals program. Fleet also services a compressed natural gas (CNG) vehicle inventory and infrastructure.

Street Maintenance

The Street Maintenance Division maintains 1,100 lane miles of public roadway infrastructure including, drainage, paving, street sweeping, signs, and street markings. This division also performs storm drain maintenance which includes drain inlets, underground pipes, and open channel tributaries that lead to the City's creeks. This work protects the public by identifying and removing blockages that could cause flooding. Optimized pavement maintenance includes streets, alleys, multi-use trails, and parking lots. Regular street sweeping keeps pollutants out of the storm drain system and City creeks, and keeps our community clean. Signs in the right of way, City parks, and City facilities are updated and replaced when deteriorated to ensure they meet State and Federal standards. Markings are maintained to provide clear, highly visible, and consistent information to safely guide pedestrians, bicycles, and motorists along City streets and multi-use paths.

Engineering

This division designs and manages the construction and maintenance of public roads, bridges, and Class I (off road) multi-use paved trails; the construction of public buildings; and the construction and maintenance of flood control projects, including an advance flood alert warning system. The City of Roseville is the only community in the United States to have the FEMA Class I rating for flood protection and insurance. Engineering is responsible for maintaining this rating for the safety and benefit of the community. Engineering also manages the Intelligent Transportation System which includes approximately 200 traffic signals, 11 changeable messages signs, 15 Pedestrian Blinker signs, 2 Automated Horn train crossings, 23 Speed Radar signs, 6 PD license plate reader cameras, 30 Floodplain monitoring stations, and a complex fiber network.

Accomplishments

Alternative Transportation

- Developed a Zero-Emission Bus (ZEB) Business Plan to guide Roseville Transit's transition from diesel fuel to a zero-emission fleet.
- Oversaw planning, design, and securement of discretionary grant funding for construction of the multiple award-winning Downtown Bridges & Trail Project.

Bicycle Friendly Community Bronze Award 2019

- Award of $688,556 in discretionary FTA and $400,000 in Sacramento Metropolitan Air Quality & Management District grant funding to be used towards the purchase of 5 Zero Emission commuter buses.

Facilities

- Purchased and set up the walkthrough metal detector for the Council Chambers.
- Completed the Passport tenant improvement project at 316 Vernon.

Fleet

- Received the Automotive Service Excellence's "Blue Seal of Excellence" award for the 15th consecutive year in 2019.
- Received recognition by Government Fleet Magazine as a Leading Fleet for 2019.

Street Maintenance

- Provided cost-saving utility trench patching and paving service to the Environmental Utilities Department, helping to keep water and sewer rates low by providing these services at a lower cost than the previous private contractors.
- Transitioned the Sign Shop from using 3M sheeting materials to using a material and labor saving HP Ink Plotter to make signs.

Engineering

- Completed several storm drainage, accessibility ramps, and roadway resurfacing construction projects.
- Received multiple awards recognizing the innovative Roller Compacted Concrete Project, including 2019 Project of the Year (American Public Works Association), Best Transportation Engineering Excellence Award (American Council of Engineering Companies), Local Street Project of the Year (California Transportation Foundation), and an RCC Special Application Gold Ward (American Concrete Pavement Association).
- Successful re-verification and recognition as a Federal Emergency Management Agency Community Rating System Class 1 rated community – the only one in the nation.

Council Strategic Plan

Goal: Remain fiscally responsible in a changing world
Strategy: Seek new and diverse revenue streams

Alternative Transportation coordinates multi-use trail construction with Specific Plan developers and successfully competes for regional, state, and federal grant funding to implement the City's Bicycle Master Plan.

Strategy: Identify operational efficiencies

Fleet Services continuously looks for operational efficiencies that result in cost savings for fleet vehicles citywide. These cost savings help offset increases in future budget years.

Street Maintenance has a proactive street resurfacing program to preserve the streets with less expensive treatments before they need to be reconstructed with a far more expensive process; use best maintenance programs to keep the storm drain system in good working order, and provide cost-saving patching and paving services to the City's water and wastewater utilities.

Goal: Support community engagement and advocacy
Strategy: Provide context about policy decisions to enhance understanding

Street Maintenance and Engineering communicate the process of resurfacing and how streets are selected for maintenance.

Strategy: Engage adjacent residents, businesses, and public agencies on pending projects

Street Maintenance and Engineering communicate resurfacing and capital improvement project plans and schedules throughout the lifecycle of a project.

Goal: Deliver exceptional City services
Strategy: Optimize the use of technology and data to improve operations

Engineering is implementing Wi-Fi and connected vehicle technologies within the city to increase pedestrian safety, improve circulation and operations, and provide real-time data via online and on-road (digital signage) messaging.

Goal: Invest in well-planned infrastructure and growth
Strategy: Reinvest in aging infrastructure

Facilities Services takes a proactive approach to preventative maintenance to protect the City's investment in its buildings and structures. The robust program reduces downtime and unplanned high-cost repairs. The 10-year asset rehabilitation plan is a practical approach to keeping the City's facilities in exceptional condition.

Fleet Services manages the replacement cycle on city vehicles and uses a variety of factors to determine the optimum time to invest in replacement equipment.

Street Maintenance is an industry leader with its state-of-the-art, proactive resurfacing program. They maintain the pavement on over 500 centerline miles of roadway and 36 miles of off-road multi-use trails.

Engineering works with Street Maintenance to design and manage the construction of roadway and multi-use trail resurfacing projects. Resurfacing of roadways and multi-use trails is a preventative maintenance technique to protect the City's investment, keeping roadways and trails in good condition.

Strategy: Improve traffic circulation, capacity, operations, and enforcement

Engineering manages the City's Intelligent Transportation System (ITS) monitoring conditions in real-time to respond to traffic circulation concerns as they develop. They proactively review and update traffic control devices to improve vehicle, bicycle, and pedestrian circulation.

Engineering also manages the design and construction of roadway Capital Improvement Program (CIP) projects that improve the capacity, operations, and safety for all modes of travel. Current examples include Roseville Parkway Extension, Roseville Parkway widening near the mall, Pleasant Grove widening between Foothills and Woodcreek Oaks, All America City Roundabout, and the Vernon Street Roundabout.

Budget Highlights

Adding New Mechanic to Fleet Services

As the City continues to expand, the City's public-facing departments must grow to provide the level of service the community has come to expect in Roseville. The expanded community needs additional police officers, firefighters, and an increase in refuse collection as examples. With these new additions comes the associated vehicles that require maintenance. Fleet Services' existing staffing level cannot support the currently planned growth in fleet size without additional resources. This new position will ensure the City's service levels do not suffer due to an inability to keep our fleet operational.

Key Performance Measures

Roseville Transit

Goal	Invest in well-planned infrastructure and growth			
Strategy	**Improve traffic circulation, capacity, operations, and enforcement**			
	FY2018-19 Actuals	FY2019-20 Initial Estimate	FY2019-20 Revised Estimate	FY2020-21 Estimate
Passenger Trips	341,362	350,000	285,000	290,000
Passenger Trips per Vehicle Revenue Hour (VRH)	6.7	6.5	5.0	5.0
Farebox Recovery Ratio	22.4%	22%	19%	15.5%
Purpose	Roseville Transit provides an essential transportation service to work, shopping, and appointments for seniors, persons with disabilities, and lower-income residents. Roseville Transit also reduces air emissions and traffic by providing an alternate choice for commuters traveling to Downtown Sacramento.			
Status	Roseville Transit dial-a-ride and commuter transit services have seen relatively steady ridership, but local transit service in Roseville, like in many other communities nationwide, has seen ridership declines the past few years due to a variety of factors such as higher car ownership levels due to low interest rates, low fuel costs, competition from transportation network companies, and other factors. The COVID-19 crisis has further eroded ridership, especially for commuter service, and this is shown in the revised FY2019-20 estimates. We expect ridership to improve in FY2020-21 as the crisis dissipates, but ridership increases are expected to take several years to return to prior levels.			

Preventative Maintenance Work

Goal	Invest in well-planned infrastructure and growth			
Strategy	**Reinvest in aging infrastructure**			
	FY2018-19 Actuals	FY2019-20 Initial Estimate	FY2019-20 Revised Estimate	FY2020-21 Estimate
Percent of preventive maintenance work orders completed in 30 days of assignment	89%	99%	98%	98%
Percent of health and safety work orders completed in 30 days of assignment	92%	100%	100%	100%
Purpose	Preventive maintenance is a proactive approach to protecting the City's investment in its facilities. Preventive maintenance will reduce downtime, unplanned high cost repairs, and extend the life of City facilities. Health and safety work orders ensure that fire extinguishers, GFCI's (ground-fault circuit interrupter), and emergency lighting are working properly and ready for service when called on.			
Status	Preventive maintenance and health and safety work orders continue to be the baseline of operations. The Department's success is measured by its robust work order plan.			

Availability of City Vehicles

Goal	Invest in well-planned infrastructure and growth			
Strategy	**Reinvest in aging infrastructure**			
	FY2018-19 Actuals	FY2019-20 Initial Estimate	FY2019-20 Revised Estimate	FY2020-21 Estimate
Percent of preventative maintenance work orders completed on schedule	85%	98%	98%	98%
Percent of vehicles in service daily	92%	93%	93%	93%
Purpose	Preventive maintenance is a proactive approach to protecting the City's investment in its assets. Preventive maintenance reduces downtime, unplanned high-cost repairs, and extends the life of vehicles and equipment.			
Status	Preventive and scheduled maintenance continues to be the baseline of operations. The Department's success is measured by the number of vehicles in service daily.			

Pavement Street Maintenance

Goal	Invest in well-planned infrastructure and growth			
Strategy	**Reinvest in aging infrastructure**			
	FY2018-19 Actuals	FY2019-20 Initial Estimate	FY2019-20 Revised Estimate	FY2020-21 Estimate
Pavement Quality Index (PQI) rating for City streets (Arterial/ Residential)	72/70	70/67	69/66	68/65
Purpose	Preventative maintenance on roads is the proactive approach to preserving and protecting one of the City's largest assets. Waiting until the road deteriorates is very costly and disruptive to the public.			
Status	The target PQI for arterial roadways is 72 and 65 for residential streets. Although we do not have sufficient funds each year to apply preventative treatments to all of the roads that need it, we are keeping the roads in an overall GOOD condition with the funding available. Placing the right treatment on the right road at the right time becomes even more important when funding is tight.			

Traffic Engineering

Goal	Invest in well-planned infrastructure and growth			
Strategy	**Reinvest in aging infrastructure; and Improve traffic circulation, capacity, operations, and enforcement**			
	FY2018-19 Actuals	FY2019-20 Initial Estimate	FY2019-20 Revised Estimate	FY2020-21 Estimate
Percent of traffic studies completed within 3/6 months	83%/100%	90%/100%	90%/100%	95%/100%
Percent of signalized intersections at LOS C or better	96%	70%	97%	70%
Purpose	Timely completion of traffic studies ensures the Department is responding to current conditions and making improvements where necessary. Maintenance of service levels for traffic signals provides improved traffic circulation and a higher quality of life for the community.			
Status	Continued engineering, traffic circulation monitoring, and adjustments, and regular preventative and scheduled maintenance of transportation infrastructure continue to be the baseline of traffic engineering operations. The Department's success is measured by the high level of service at City intersections and responsiveness to traffic study requests.			

Key Workload Measures

	FY2018-19 Actuals	FY2019-20 Initial Estimate	FY2019-20 Revised Estimate	FY2020-21 Estimate
Provide education and information at community meetings and regional transportation partnership meetings	77	73	50	60
Number of facility preventive maintenance work orders	3,030	3,600	3,600	3,600
Number of fleet work orders	8,419	8,000	8,000	8,000
Linear feet of crack fill on streets	325,000	150,000	250,000	325,000
Number of "Free Mode" intersections re-timed	24	28	28	28

Budget Summary

Positions by Division/Program

Full Time Equivalent (FTE) Positions	FY2018-19 Actual	FY2019-20 Adopted	FY2019-20 Amended	FY2020-21 Budget	FY2020-21 Change	FY2020-21 Change %
Public Works Total	111.25	111.25	110.25	111.25	1.00	0.9%

Expenditures/Expenses by Major Category

Major Category	FY2018-19 Actuals	FY2019-20 Adopted	FY2019-20 Amended	FY2020-21 Budget	FY2020-21 Change	FY2020-21 Change %
Salaries and Wages	8,858,352	10,738,371	10,980,166	10,174,604	(805,562)	-7.3%
Benefits	4,428,630	5,208,555	5,208,555	5,617,687	409,132	7.9%
Materials, Supplies, and Services	18,250,037	20,993,275	21,436,603	21,811,486	374,883	1.7%
Internal Reimbursements	(2,711,832)	(4,469,192)	(3,669,694)	(1,591,504)	2,078,190	-56.6%
Capital Outlay	6,707,368	13,693,538	14,701,184	8,499,839	(6,201,345)	-42.2%
TOTAL	**$ 35,532,556**	**$ 46,164,547**	**$ 48,656,814**	**$ 44,512,111**	**$ (4,144,703)**	**-8.5%**

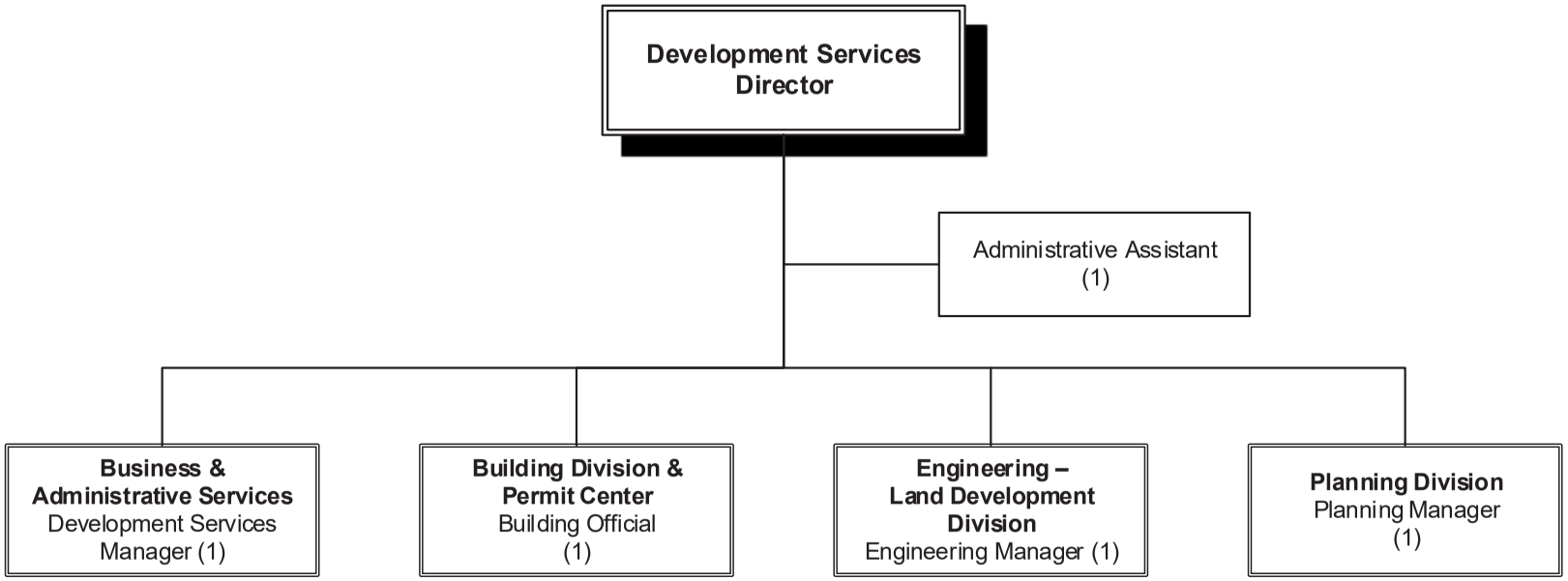
Expenditures/Expenses by Fund

Fund	FY2018-19 Actuals	FY2019-20 Adopted	FY2019-20 Amended	FY2020-21 Budget	FY2020-21 Change	FY2020-21 Change %
1001 - General	7,618,974	7,425,894	7,793,032	8,016,401	223,369	2.9%
2301 - State Gas Tax	-	42,000	42,000	40,000	(2,000)	-4.8%
2305 - Highway Users Tax	623,597	918,468	883,468	1,351,008	467,540	52.9%
2307 - Road Maintenance and Rehab	-	22,000	22,000	-	(22,000)	-100.0%
2321 - Traffic Safety	-	200,000	200,000	200,000	-	-
3101 - Building	-	-	70,171	-	(70,171)	-100.0%
3110 - General Capital Projects	75,468	50,000	196,518	191,000	(5,518)	-2.8%
3151 - Traffic Mitigation	160,929	427,500	427,500	542,500	115,000	26.9%
3201 - Roadway	4,368	46,256	46,256	-	(46,256)	-100.0%
3380 - Bike Trail	118,307	153,770	153,770	160,148	6,378	4.1%
3390 - Traffic Coordination	-	40,000	40,000	40,000	-	-
3395 - City County Mitigation	-	-	50,000	-	(50,000)	-100.0%
4001 - Fleet Services	7,114,339	8,422,429	8,502,552	9,063,749	561,197	6.6%
4005 - Fleet Replacement	4,168,513	10,972,827	12,748,310	7,223,875	(5,524,435)	-43.3%
4031 - Equipment Replacement	482,387	300,000	300,000	300,000	-	-
4061 - Facility Services	3,607,336	4,028,399	4,032,434	4,997,784	965,350	23.9%
4065 - Facility Rehabilitation	1,120,816	1,101,721	872,646	342,416	(530,230)	-60.8%
6001 - Electric	2,132,502	2,443,088	2,443,088	2,566,115	123,027	5.0%
6130 - Water Rehabilitation	-	-	10,656	-	(10,656)	-100.0%
6230 - Wastewater Rehabilitation	-	-	6,012	-	(6,012)	-100.0%
6301 - Waste Services Operations	1,134,426	1,579,048	1,579,048	1,332,293	(246,755)	-15.6%
6330 - Waste Services Rehabilitation	-	-	6,206	-	(6,206)	-100.0%
6511 - Transit	5,520,903	5,917,935	5,902,935	6,273,169	370,234	6.3%
6520 - Transportation	1,054,044	1,478,034	1,733,034	1,352,672	(380,362)	-21.9%
6540 - Consolidated Transit Services Agency	595,649	595,178	595,178	518,981	(76,197)	-12.8%
TOTAL	**$ 35,532,556**	**$ 46,164,547**	**$ 48,656,814**	**$ 44,512,111**	**$ (4,144,703)**	**-8.5%**

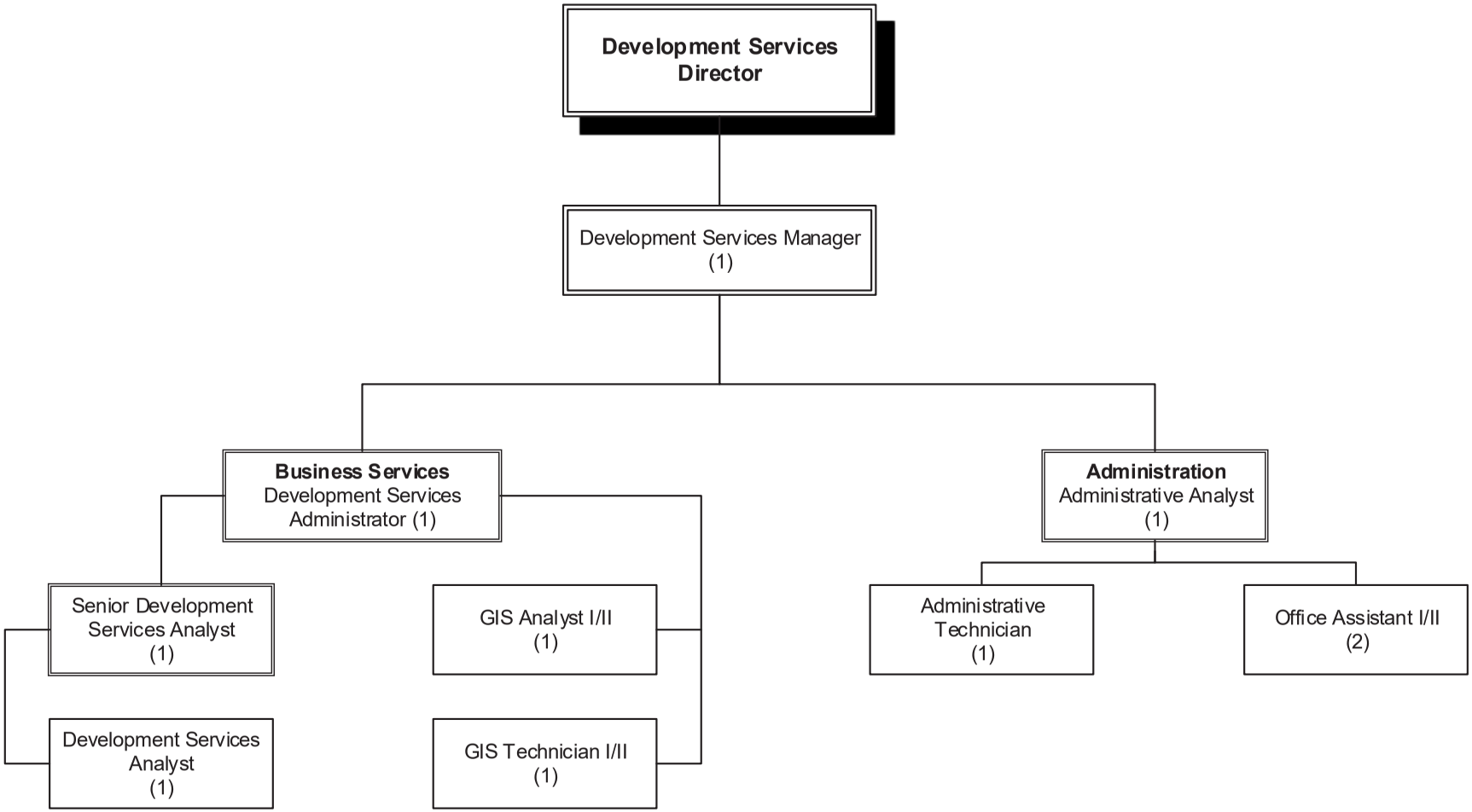
Expenditures/Expenses by Division/Program

Center	FY2018-19 Actuals	FY2019-20 Adopted	FY2019-20 Amended	FY2020-21 Budget	FY2020-21 Change	FY2020-21 Change %
Public Works Admin	12,204	(122,791)	(72,791)	(140,498)	(67,707)	93.0%
Public Works Engineering	4,672,748	5,166,319	5,343,008	5,565,692	222,684	4.2%
Street Maintenance	6,127,281	7,292,777	7,442,883	7,824,837	381,954	5.1%
Alternative Transportation	7,288,902	8,144,917	8,384,917	8,304,970	(79,947)	-1.0%
Facility Maintenance	6,148,568	6,288,069	6,307,935	6,598,624	290,689	4.6%
Fleet	11,282,852	19,395,256	21,250,862	16,358,486	(4,892,376)	-23.0%
TOTAL	**$ 35,532,556**	**$ 46,164,547**	**$ 48,656,814**	**$ 44,512,111**	**$ (4,144,703)**	**-8.5%**

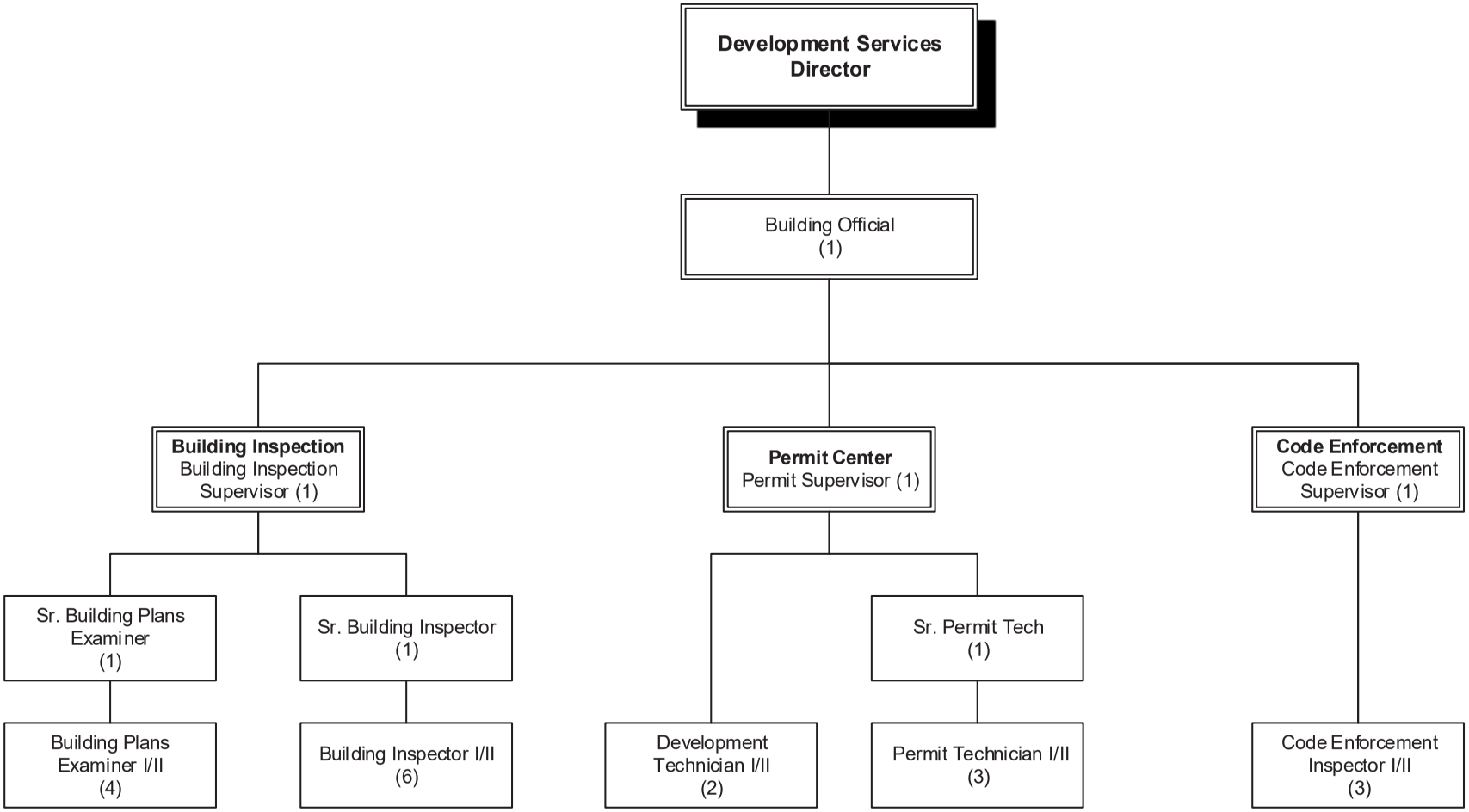
Note: The 8.5% reduction in Public Works is primarily due to reduced levels of fleet replacement required in FY2020-21.



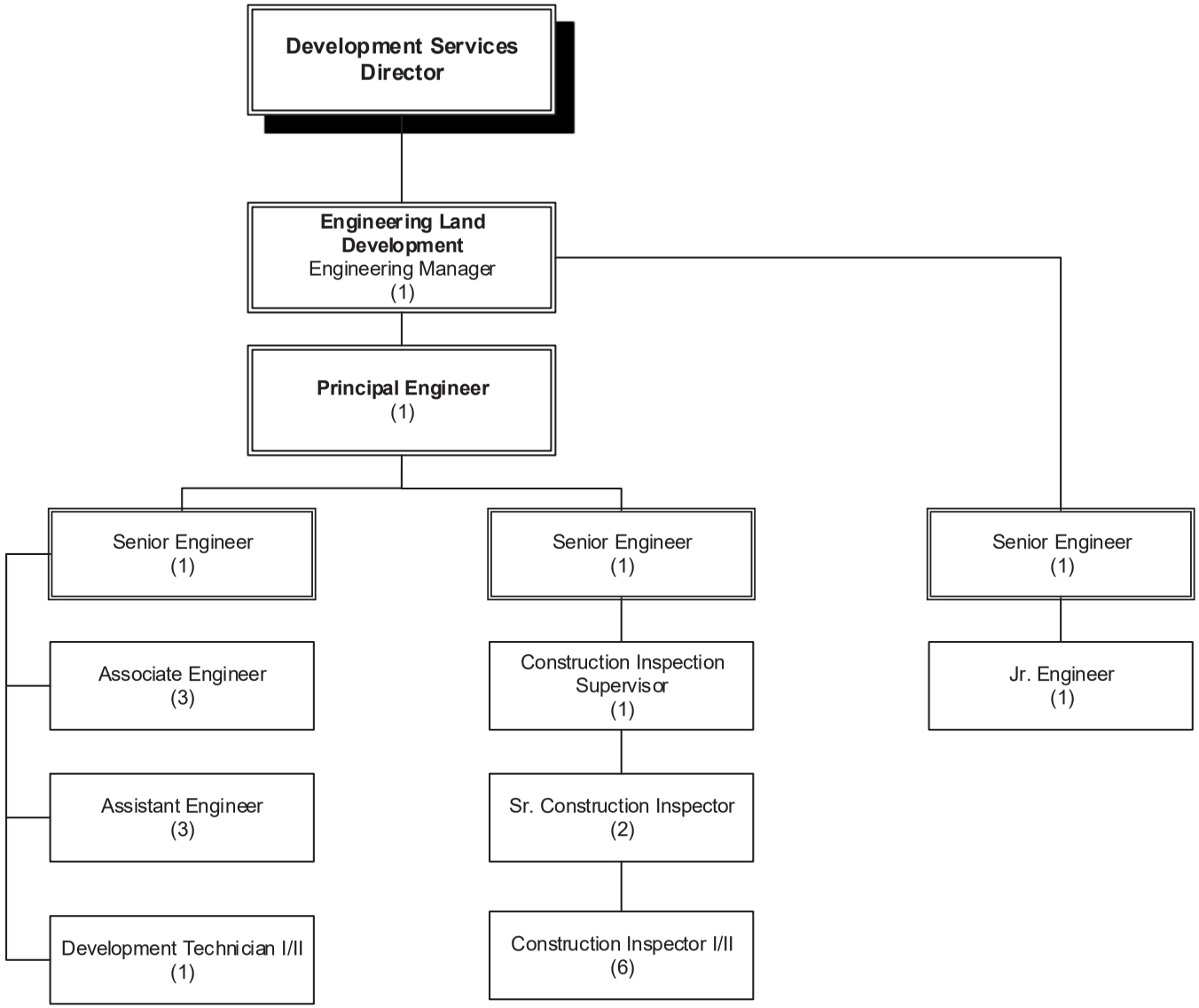
Development Services Department (69 FTE)



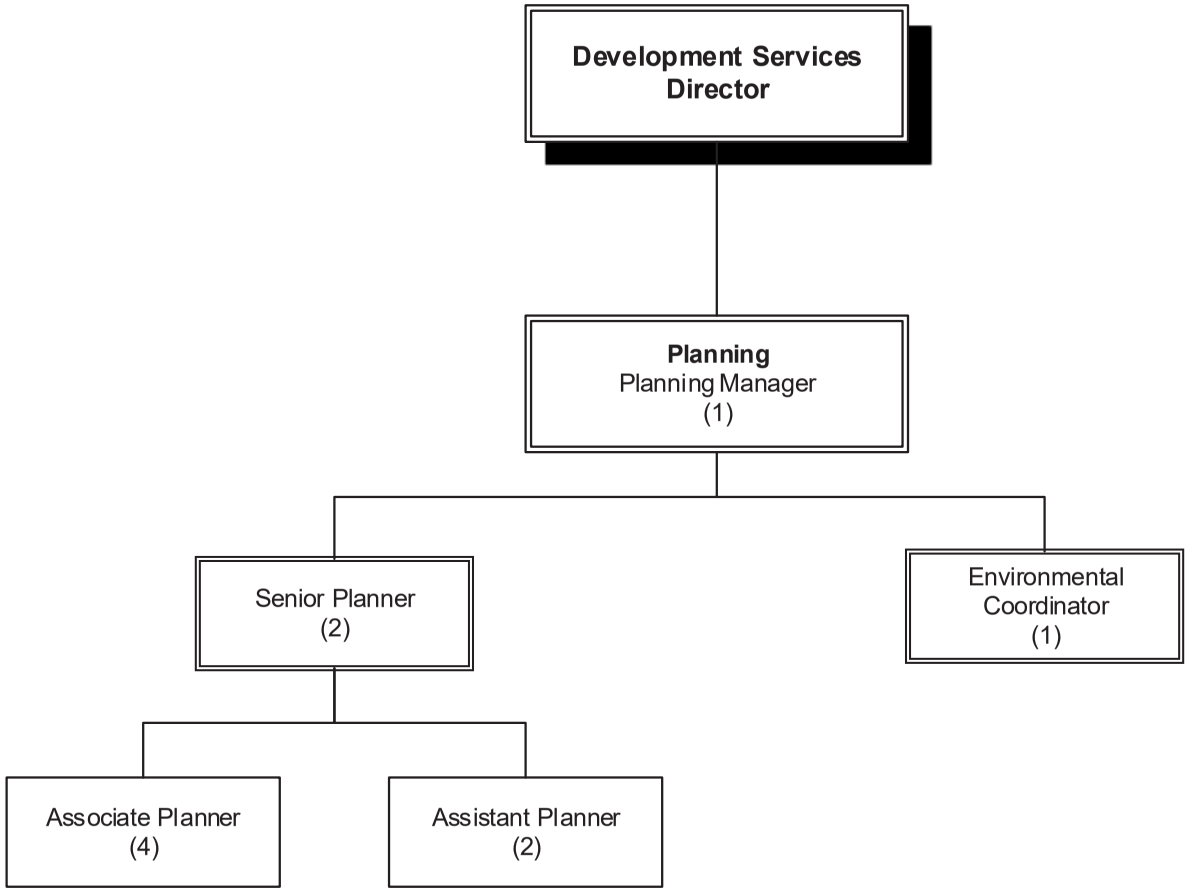
Development Services Department – Business & Administrative Services



Development Services Department – Building Division



Development Services Department – Engineering Division



Development Services Department – Planning Division

Development Services Department

Overview of Services

The Development Services Department (DSD) evaluates and maintains development impact fee programs, provides long-range planning, reviews entitlements, and building permit applications, provides plan and map review, issues permits for buildings and infrastructure improvements, provides inspection services, and recommends acceptance of final maps and civil improvements to the City Council for all private land development projects. The Department also ensures public safety through enforcement of local and state building and nuisance laws via code enforcement actions. Divisions of the Department and services offered include:

Building, Permit Center and Code Enforcement

This division provides residents and members of the public with efficient and professional permit and development review services in a single location. It assists residents, businesses and the development community with meeting minimum building code standards to safeguard life, health, property, and public welfare. This is accomplished by ensuring that design, construction, materials, use and occupancy, and location conform to the required building code provision and the City's health and safety standards.

Engineering - Land Development

This division ensures that the development of public and private infrastructure meets required City engineering standards, codes and policies through plan review and construction inspection, including compliance with the construction and post-construction site runoff elements of the City's Municipal Separate Storm Water System (MS4) permit. This division also provides City oversight of engineering-related items associated with long-range planning and development projects, traffic analysis, fee program development and administration, and supports engineering-related process improvements and fee analyses.

Business and Administrative Services

This division provides organizational, technological, and business process support, as well as budget and administrative and office support to all divisions of the Development Services Department. It manages and supports the citywide permitting system (Accela Automation) and related development records and data, citywide base map and parcel data maintenance, and addressing and street naming. This division is also responsible for creating and maintaining GIS data and mapping products and distributing information regarding citywide development activities.

Planning

The Planning Division provides professional guidance and technical assistance related to Planning law, the City's General Plan, Specific Plans, and Zoning Ordinance to the City Council, Planning Commission, Design Committee, City Manager, and the public. The Planning Division implements and monitors City growth and development policies, and accepts, processes, analyzes, and recommends action to the City's hearing bodies on development applications. It also acts on items such as Administrative Permits, Sign Permits, home-based businesses, and code enforcement complaints involving the Zoning Ordinance.

Accomplishments

- Filled 30 vacancies while also maintaining customer service levels and expectations
- Successfully implemented the 2019 California Code of Regulations
- Successfully renewed the Building Division's IAS Accreditation
- Successfully implemented Electronic Document Review software replacement
- General Plan Update to be completed by July 1, 2020
- Automated code enforcement complaints

Council Strategic Plan

Goal: Remain fiscally responsible in a changing world
Strategy: Identify operational efficiencies

Development Services has been successfully accepting, routing, and reviewing construction plans in an electronic format for over two years. The current application supporting this electronic process will no longer be supported by the vendor. The Department is working on replacing that system with a more modern and efficient platform. The new system will provide efficiencies through improved customer experience, increased performance and reliability, and less time required for system maintenance. The new application is scheduled for launch before July 1, 2020.

Strategy: Seek additional partnerships and grant opportunities

The Planning Division has secured a $310,000 grant from the California Department of Housing and Community Development (HCD) to assist with corridor planning efforts. Additional grant application opportunities available during FY2020-21 include: non-competitive funding from HCD for $500,000; non-competitive Local Early Action Planning grants in the amount of $76,000; and an additional amount (to be determined) of Regional Early Action Planning grants disbursed through the Sacramento Area Council of Governments (SACOG), which may be on a competitive or non-competitive basis (yet to be determined). These housing planning grants will be used for a combination of projects, including corridor planning, the update to the City's Housing Element, and Housing Element program implementation.

Goal: Enhance economic vitality
Strategy: develop and implement a plan to improve city gateways, including signage

The Planning Division has identified several aging commercial corridors that are connected to each other, the City's downtown, two other existing adopted corridor plans (the Downtown and Riverside Gateway plans), and vital transportation hubs. Though connected, each area has unique challenges and opportunities. The corridors are Atlantic Street, Douglas and Harding Boulevards, and Douglas and Sunrise Boulevards. During FY2020-21 and FY2021-22, the Planning Division will prepare separate but related specific plans for each of these areas. The purpose is to streamline and incentivize redevelopment and increase opportunities for high-density residential development in pursuit of the City's Regional Housing Needs Allocation (RHNA) target. This effort is projected to provide capacity for an additional 400 residential units and incentivize commercial reinvestment and redevelopment.

Staff is also partnering with Caltrans and Placer County Transportation Planning Agency (PCTPA) to provide enhanced landscaping and hardscape at several key interchanges and off-ramps on Highway 65 and Interstate 80.

Strategy: Monitor and engage on regional developments affecting Roseville

The City's Environmental Coordinator facilitates the City's review and response to development projects in adjacent jurisdictions to ensure impacts to the City are adequately disclosed and mitigated. Staff attends and participates in a variety of SACOG committees and its Board of Directors meetings to monitor issues of regional interest and provide support to councilmembers serving as representatives on respective boards. Staff also serves as liaison to the Placer County Air Pollution Control District and the Waste Management Authority.

Goal: Deliver exceptional City services
Strategy: Optimize the use of technology and data to improve operations

The Engineering Division is implementing the use of electronic hand-held devices and applications to help manage inspections in the field, providing clearer and timelier communication between Development Services inspection staff, customers, and other stakeholders. This deployment is part of the Department's ongoing process improvement efforts aimed at greater efficiencies to save cost and better serve our customers.

Strategy: Examine opportunities for regional collaboration and shared services

Engineering is working in conjunction with PCTPA, Placer County, Sutter County, and the City's Public Works Department on the feasibility of a project that would widen Baseline Road to four lanes from Foothills Boulevard to Highway 99. The involved agencies are jointly funding preliminary engineering costs and are coordinating with the various landowners/developers adjacent to this corridor. Preliminary engineering is expected to be completed in July 2020, at which time the participating agencies will make a determination regarding the project's viability. If deemed viable, the agencies will jointly enter into the design and environmental review stages of the project. The earliest the project could be under construction is Spring/ Summer of 2022.

Goal: Invest in well-planned infrastructure and growth

Strategy: Plan for targeted in infill developments

The corridor planning project will include the identification of underdeveloped properties which are suitable for redevelopment and reinvestment.

Strategy: Revitalize designated neighborhoods

The corridor planning project will focus on three key corridors: Douglas Boulevard/Harding Boulevard, Atlantic Street, and Douglas Boulevard/Sunrise Boulevard. The project will include a focus on the commercial properties along the roadway frontages, but will also evaluate a component of the surrounding residential areas to ensure compatibility among land uses and the creation of a cohesive and connected environment.

Strategy: Expand opportunities for affordable housing

The City's Housing Element update will include the identification of strategies to facilitate and accommodate additional affordable housing, including in the City's infill areas.

Strategy: Leverage opportunities for City beautification

The corridor planning project will include an evaluation of streetscapes and opportunities for reinvestment and revitalization, to improve the visual character and quality of the corridors.

Strategy: Secure additional funding for corridor improvements

The Planning Division has secured a $310,000 grant from HCD to assist with Corridor Planning efforts.

Key Performance Measures

Building Plan Review & Inspection

Goal	Deliver exceptional city services Enhance economic vitality			
Strategy	**Optimize the use of technology and data to improve operations. Align staff resources for efficiency and effectiveness. Provide an environment conducive to job growth in key industry sectors (manufacturing & healthcare)**			
	FY2018-19 Actuals	FY2019-20 Initial Estimate	FY2019-20 Revised Estimate	FY2020-21 Estimate
Percent of plans checked within 21 days:	95%	95%	98%	95%
Percent of plans returned within 14 days:	97%	100%	99%	100%
Percent of inspections made within 24 hours:	97%	95%	96%	95%
Purpose	Prompt turnaround times on plan review and response to inspection requests furthers economic development objectives by facilitating investment in the community. Plan review and inspections ensure safe and sound structures for human occupancy.			
Status	The year-over-year percentage of plans reviewed within 21 days, and returned within 14 days has remained relatively consistent, near 95% and 100%, respectively. The percentage of inspections performed within 24 hours has also remained consistent with a five year average of 97%. No change to the goals is proposed in FY2020-21; however, the Department will study necessary adjustments needed to maintain these goals in light of the growing workload resulting from static staffing levels, continued city growth, and the resulting demand for services.			

Code Enforcement Activity

Goal	**Maintain a safe and healthy community** **Enhance economic vitality** **Invest in well-planned infrastructure and growth**			
Strategy	**Align staff resources for efficiency and effectiveness** **Leverage opportunities for City beautification**			
	FY2018-19 Actuals	FY2019-20 Initial Estimate	FY2019-20 Revised Estimate	FY2020-21 Estimate
Inspections conducted: Complaints responded to: Cases closed:	2,499 1,201 1,301	3,300 1,500 900	2,568 1,088 1,262	2,500 1,250 900
Respond to complaint within two working days: Inspection within one week of complaint:	96% 80%	70% 90%	99% 79%	70% 90%
Purpose	Efficient code enforcement activities helps maintain quality of life by preserving and enhancing the appearance of the community and abating dangerous conditions or other nuisances in violation of the Municipal Code.			
Status	Last year's budget allocated an additional FTE to Code Enforcement, allowing for broader reallocation of resources within the Building Division. These changes resulted in operational efficiencies for both building inspection and code enforcement inspection. New cases can be acted on sooner, and a significant majority of backlogged cases have been worked to resolution.			

Engineering Plan Review, Inspection, and Transportation Planning

Goal	**Deliver exceptional city services** **Enhance economic vitality** **Invest in well-planned infrastructure and growth**			
Strategy	**Optimize the use of technology and data to improve operations.** **Improve traffic circulation, capacity, operations, and enforcement.** **Examine opportunities for regional collaboration and shared services.** **Leverage external partnerships.**			
	FY2018-19 Actuals	FY2019-20 Initial Estimate	FY2019-20 Revised Estimate	FY2020-21 Estimate
Number of plans/maps returned	265	250	270	250
Percent of plans/maps returned in four weeks	90%	75%	92%	75%
Purpose	Thorough plan review and inspection of public improvements helps prevent significant future maintenance costs to taxpayers and utility ratepayers by ensuring infrastructure is installed to City specifications. These services are also important to ensure the safety of the motoring public through proper roadway funding, design, and construction. The division coordinates over $1 billion in local and regional fee programs that help facilitate local development and ensure long term infrastructure, health and safety issues are addressed.			
Status	The year-over-year percentage of plans/maps reviewed within four weeks, and the total number of plans/maps reviewed has remained relatively consistent. Approximately 90% of plans/maps are returned within four weeks, and more than 250 plans are being reviewed per year. No change to the goals is proposed in FY2020-21; however, the Department will study necessary adjustments needed to maintain these goals in light of the growing workload resulting from static staffing levels, continued city growth, and the resulting demand for services.			

Current- and Long-Range Planning Activities

Goal	**Enhance economic vitality** **Support community engagement and advocacy** **Invest in well-planned infrastructure and growth**			
Strategy	**Develop and implement a plan to improve City gateways, including signage.** **Plan for targeted and infill developments.** **Revitalize designated neighborhoods.** **Provide an environment conducive to job growth in key industry sectors (manufacturing & healthcare).** **Monitor and engage on regional developments affecting Roseville.** **Secure additional funding for corridor improvements.**			
	FY2018-19 Actuals	FY2019-20 Initial Estimate	FY2019-20 Revised Estimate	FY2020-21 Estimate
Number of Development Applications Received and Processed	140	100	120	100
Number of Over the Counter Applications Processed	370	400	376	400
Number of State/Regional/County Coordination Meetings Attended	52	48	60	48
Purpose	Well-planned development is necessary to ensure attractive, orderly growth and long-term financial viability. The number of planning applications is a leading indicator of the City's growth. Participation in regional planning and policy efforts serve to ensure the Roseville community's interests are represented.			
Status	Development applications processed by the Department continue to exceed estimates, signaling sustained growth within the City. Department staff attends an increasing number of state/regional and county coordination meetings to advocate for the City on behalf of the Roseville community. Staff will launch corridor planning and gateway signage projects in the FY2020-21 budget year.			

Citywide Permitting, GIS Basemap, Addressing, and Street Naming Support

Goal	**Maintain a safe and healthy community** **Deliver exceptional city services** **Remain fiscally responsible in a changing world**			
Strategy	**Optimize the use of technology and data to improve operations.** **Identify operational efficiencies.** **Optimize police and fire levels of services.**			
	FY2018-19 Actuals	FY2019-20 Initial Estimate	FY2019-20 Revised Estimate	FY2020-21 Estimate
Percent of address change requests processed within 7 days	90%	90%	90%	90%
Percent of requests for service completed by established due date	95%	95%	95%	95%
Number of phone calls fielded	16,358	16,000	16,382	16,000
Purpose	The Development Services Department maintains the citywide basemap and manages addressing and street naming on behalf of the City. 100% accuracy is critical to providing effective, life-saving emergency response, utility billing, and myriad other City services. The Department also supports and maintains the City's enterprise permitting and electronic plan review systems, and performs required annual reviews of all active development agreements.			
Status	The complexity and volume of service requests received and processed by the Business and Administrative Services Division remain high, exceeding the Department's capacity to meet the growing demand for services. The Department relies on part-time, temporary employees and contract services to maintain performance standards and meet customers' needs.			

Key Workload Measures

	FY2018-19 Actuals	FY2019-20 Initial Estimate	FY2019-20 Revised Estimate	FY2020-21 Estimate
Total permits and entitlements approved	6,800	5,500	5,668	5,500
Single Family Dwelling (SFD) permits issued	883	900	1040	950
Commercial building valuation	100,900,210	100,000,000	105,000,000	105,000,000
Number of building inspections	30,843	25,000	30,879	25,000
Overall stakeholder satisfaction with Department services delivered	n/a	n/a	88%	90%

Budget Highlights

Adding Limited-Term Building Inspectors

The Development Services Department proposes to add two new, limited-term Building Inspector I positions in its FY2020-21 budget to maintain current levels of service, aid in recruitment efforts, and reduce disproportionately high costs associated with the use of contract inspection staff.

Budget Summary

Positions by Division/Program

Full Time Equivalent (FTE) Positions	FY2018-19 Actual	FY2019-20 Adopted	FY2019-20 Amended	FY2020-21 Budget	FY2020-21 Change	FY2020-21 Change %
Development Services Total	68.000	70.000	69.000	69.000	-	0.0%

Expenditures/Expenses by Major Category

Major Category	FY2018-19 Actuals	FY2019-20 Adopted	FY2019-20 Amended	FY2020-21 Budget	FY2020-21 Change	FY2020-21 Change %
Salaries and Wages	5,572,602	6,268,563	6,404,093	6,648,021	243,928	3.8%
Benefits	2,887,809	3,519,702	3,519,702	3,785,495	265,793	7.6%
Materials, Supplies, and Services	2,193,276	2,780,052	3,216,651	2,925,782	(290,869)	-9.0%
Internal Reimbursements	(1,796,399)	(2,644,500)	(2,669,751)	(2,712,851)	(43,100)	1.6%
Capital Outlay	2,465,161	13,025,000	13,025,000	2,500,000	(10,525,000)	-80.8%
TOTAL	**$ 11,322,449**	**$ 22,948,817**	**$ 23,495,695**	**$ 13,146,447**	**$ (10,349,248)**	**-44.0%**

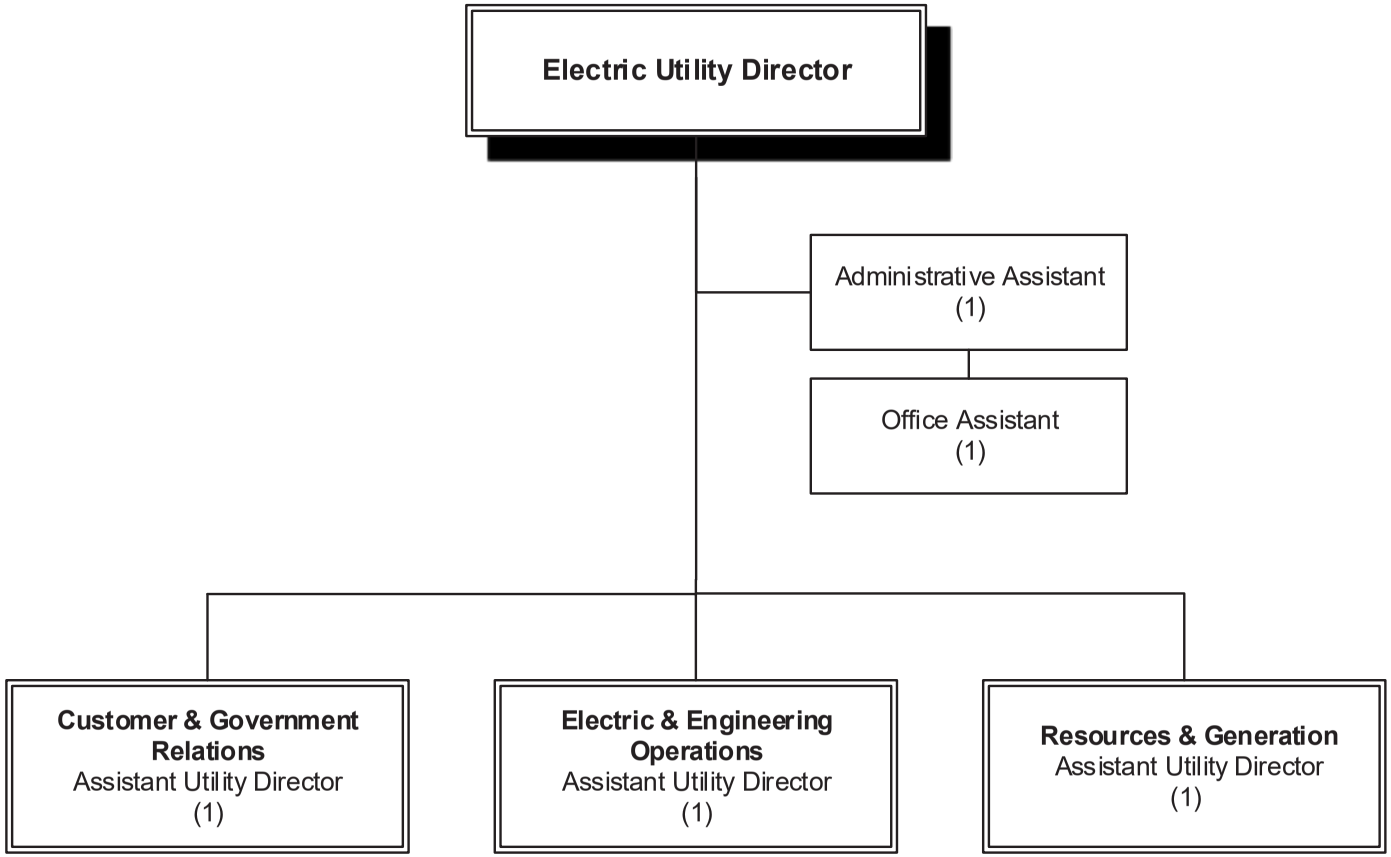
Expenditures/Expenses by Fund

Fund	FY2018-19 Actuals	FY2019-20 Adopted	FY2019-20 Amended	FY2020-21 Budget	FY2020-21 Change	FY2020-21 Change %
1001 - General	8,625,192	9,371,317	9,642,075	10,125,447	483,372	5.0%
2401 - Technology Replacement	231,970	552,500	745,250	421,000	(324,250)	-43.5%
3151 - Traffic Mitigation	126	8,300,000	8,300,000	1,500,000	(6,800,000)	-81.9%
3180 - Blue Oaks Blvd Fee	2,114,540	2,525,000	2,525,000	-	(2,525,000)	-100.0%
3181 - Westpark Drive Fee	57,600	-	-	-	-	-
3345 - SVSP Fee Program - Admin	-	-	83,370	100,000	16,630	19.9%
3385 - Pleasant Grove Drainage Basin	293,021	1,200,000	1,200,000	-	(1,200,000)	-100.0%
3395 - City County Mitigation	-	1,000,000	1,000,000	1,000,000	0	-
TOTAL	**$ 11,322,449**	**$ 22,948,817**	**$ 23,495,695**	**$ 13,146,447**	**$ (10,349,248)**	**-44.0%**

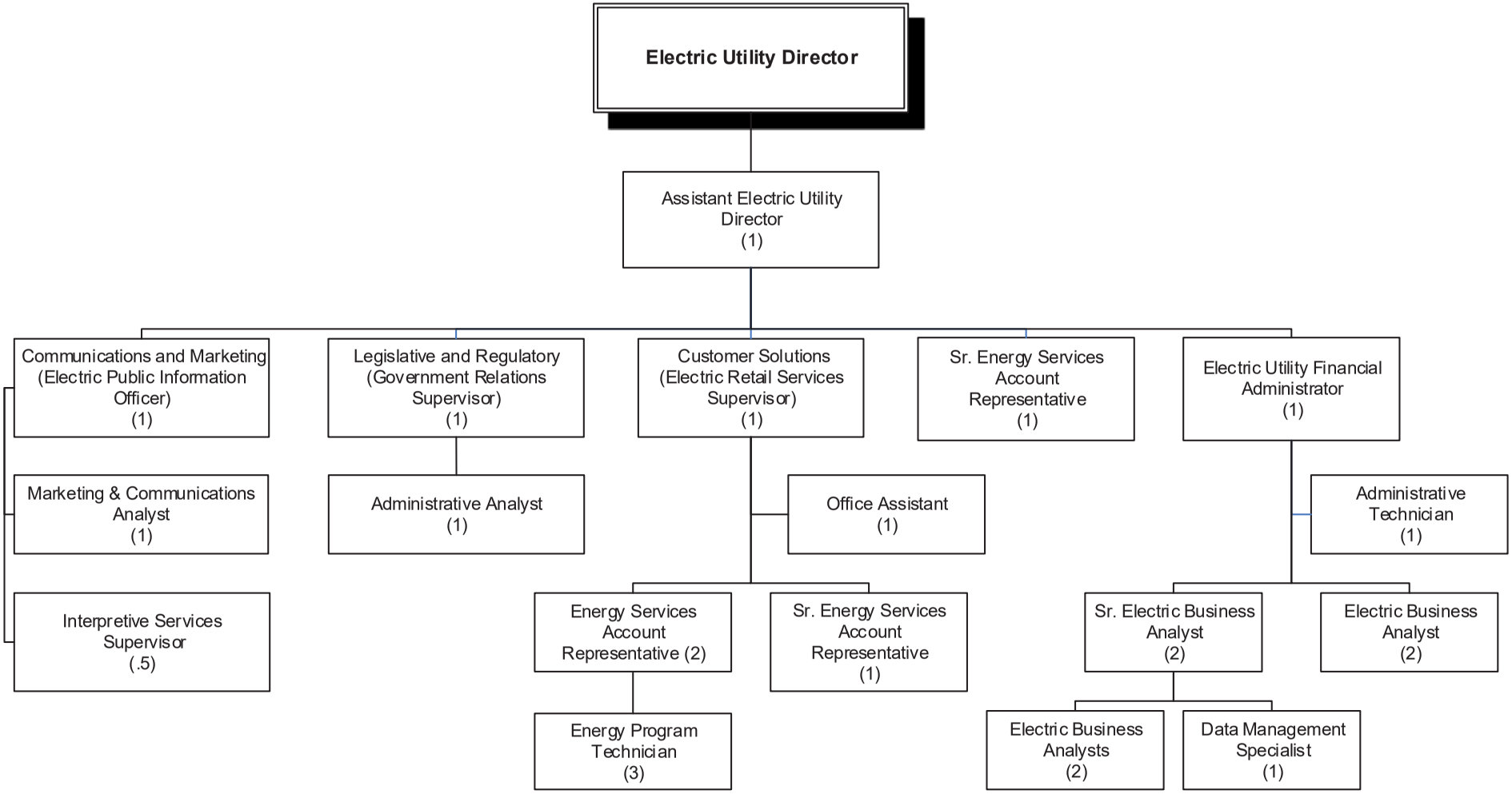
Expenditures/Expenses by Division/Program

Center	FY2018-19 Actuals	FY2019-20 Adopted	FY2019-20 Amended	FY2020-21 Budget	FY2020-21 Change	FY2020-21 Change %
Development Services Admin	732,710	1,047,145	1,239,895	1,028,762	(211,133)	-17.0%
Business Services	1,149,643	1,432,669	1,433,089	1,583,518	150,429	10.5%
Building Inspection	3,277,667	3,296,457	3,337,021	3,616,320	279,299	8.4%
Contracted Building Plan Review	-	500,000	630,723	500,000	(130,723)	-20.7%
Code Enforcement	577,419	776,607	813,702	645,818	(167,884)	-20.6%
Planning	1,221,627	1,297,539	1,300,169	1,331,464	31,295	2.4%
Development Services Engineering	1,898,222	1,573,400	1,716,096	1,940,564	224,468	13.1%
Traffic Mitigation Setaside Westbrook	-	500,000	500,000	0	(500,000)	-100.0%
Traffic Mitigation Setaside Sierra Vista	-	600,000	600,000	-	(600,000)	-100.0%
Traffic Mitigation Setaside Creek View	-	200,000	200,000	-	(200,000)	-100.0%
Developer Reimbursement	2,465,161	11,725,000	11,725,000	2,500,000	(9,225,000)	-78.7%
TOTAL	**$ 11,322,449**	**$ 22,948,817**	**$ 23,495,695**	**$ 13,146,447**	**$ (10,349,248)**	**-44.0%**

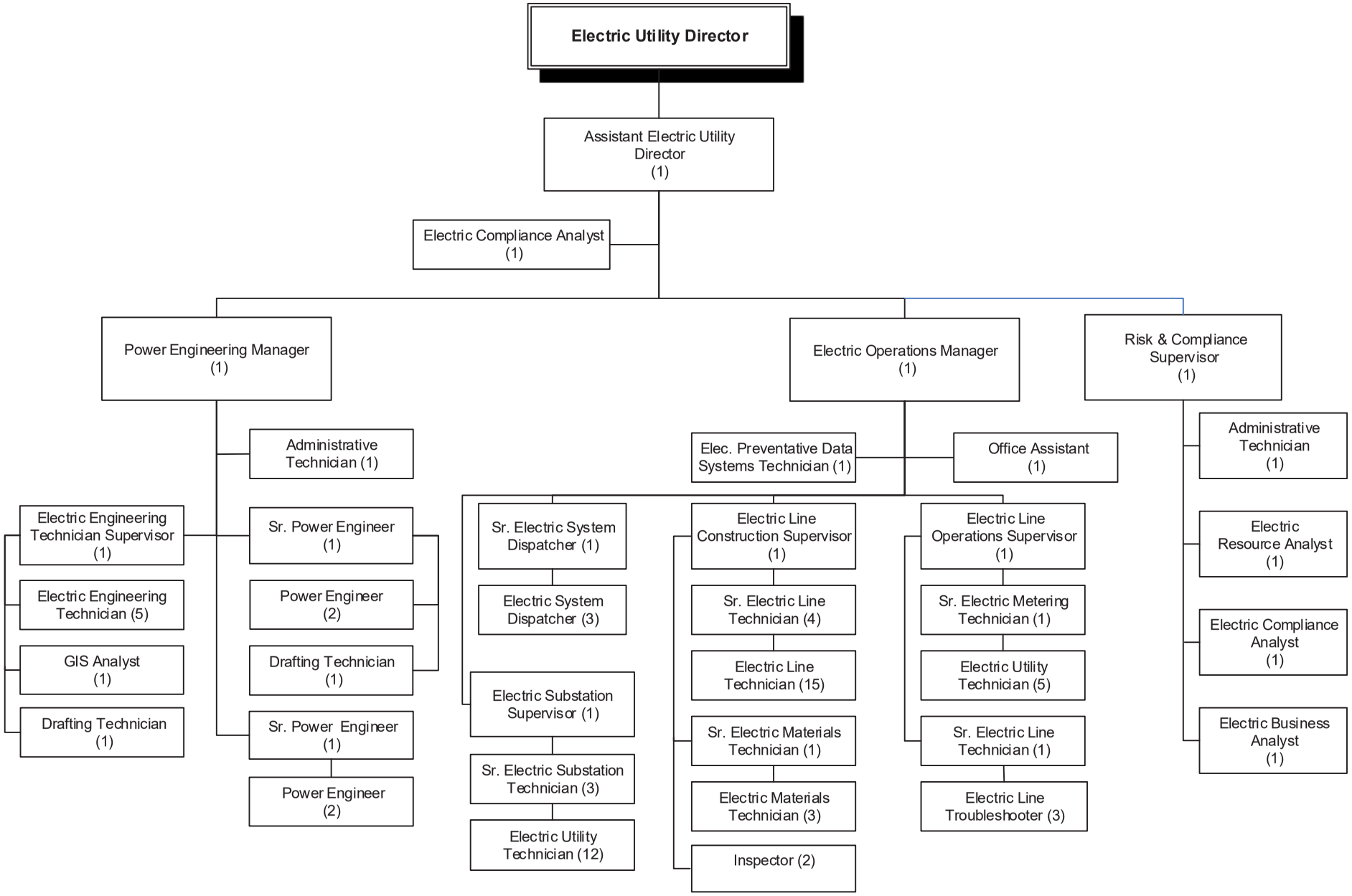
Note: The 44% decrease in Development Services is primarily due to one-time development reimbursements that were budgeted in FY2019-20.



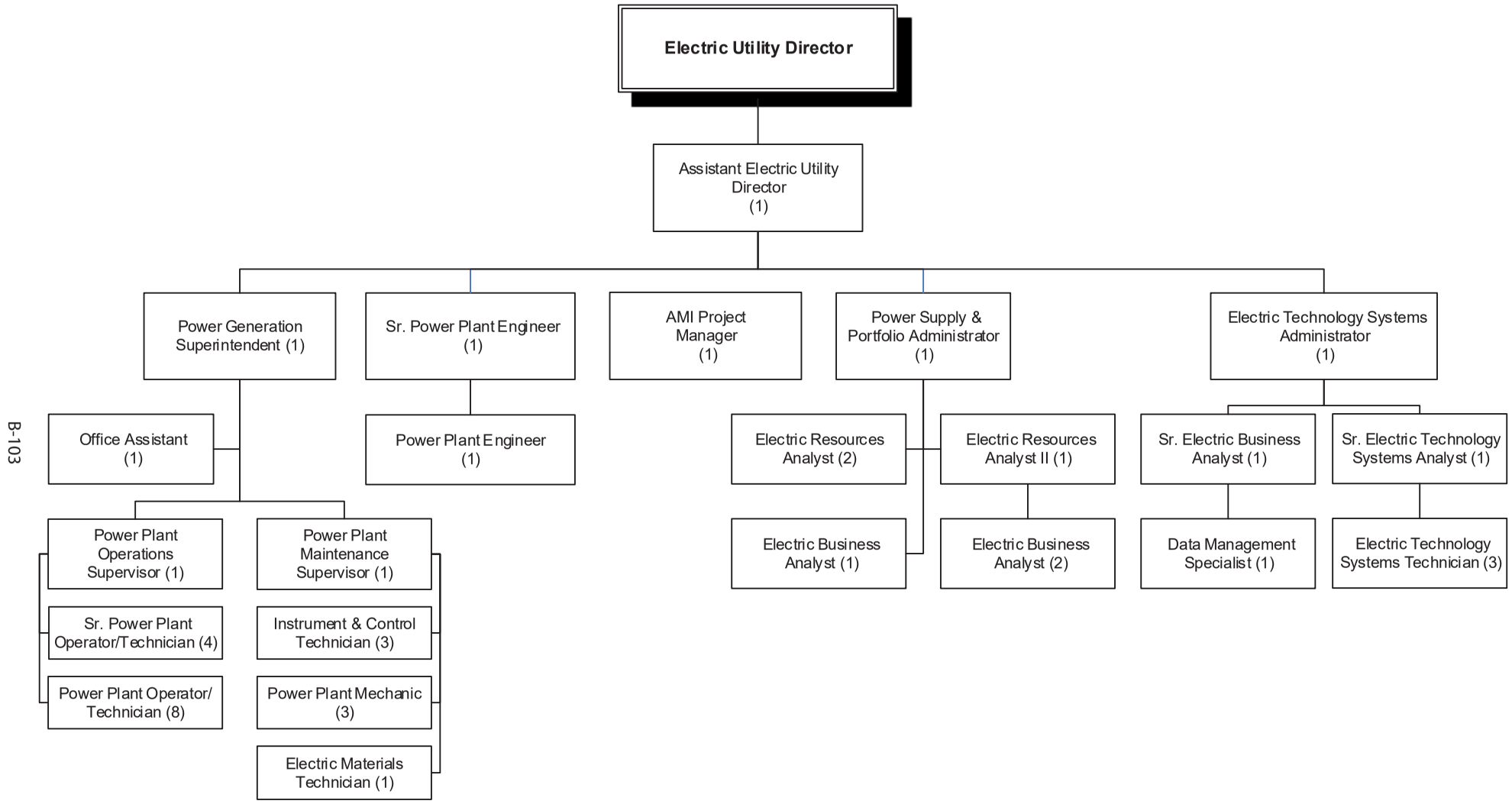
Roseville Electric Utility (154 FTE)



Roseville Electric – Customer & Government Relations



Roseville Electric – Electric Engineering & Operations



Roseville Electric - Resources & Generation

Roseville Electric Utility

Overview of Services

Roseville Electric Utility is a community-owned utility that provides safe, reliable and affordable electricity to Roseville residents and businesses. Our employees are regularly recognized by state and national organizations for our high service levels, customer satisfaction, and innovative programs. The utility provides electric service to the approximate 43-square mile service territory with dedicated employees who provide a variety of services. There are three major operating business units including:

Resources & Generation:

- Provide power portfolio management services.
- Operate and maintain the utility's two natural gas power plants.
- Maintain and enhance the proprietary control systems for the power plants and the electric distribution system.
- Provide direction in the configuration, design and deployment of advanced meter systems.

Electric Engineering & Operations:

- Construct, operate, and maintain the electric distribution system and streetlights.
- Plan, design, and assist with the construction and rehabilitation of the electric distribution system and streetlights.
- Ensure the utility complies with risk management policies and federal, state, regional, and local regulatory requirements.

Customer & Government Relations:

- Responsible for the utility's customer service function, including providing energy efficiency and education programs for residential and business customers.
- Monitor and engage in legislative and regulatory matters impacting the electric utility, providing advocacy and collaboration with coalition partners.
- Oversee the marketing and communication activities for the electric utility, including outage communication and community engagement.
- Develop and maintain business relationships with the utility's key accounts and support economic development and business retention.
- Responsible for budgeting, financial planning, load forecasting, rate design, and customer data management.

Accomplishments

- LED Streetlights - The utility installed new LED streetlights on arterial and collector streets this year, improving lighting safety while reducing energy use.
- Energy Imbalance Market – Launched efforts for Roseville Electric Utility's participation in the California Independent System Operator's Energy Imbalance Market (EIM). Being an EIM participant allows the utility to reduce power costs and to access additional renewable resources.

- Financial Credit Rating Upgrade - Fitch Ratings recognized Roseville Electric Utility's operational excellence and strong financial position with a credit rating upgrade from AA- to AA. Both Standard & Poor's and Fitch Ratings rate Roseville Electric Utility at AA, which is squarely in the high grade debt/quality of bond range.
- Acquisition of a New Office Building – Roseville Electric Utility acquired additional office space at 116 S. Grant Street with the goal of centralizing the physical location of utility customer service functions.
- Debt Service Reduction - Retired $36 million of variable rate debt in conjunction with $54 million Direct Placement renewal, resulting in a net $1 million in annual average interest savings or $14 million through 2035.
- Wildfire Mitigation Plan - Developed and finalized the utility's Wildfire Mitigation Plan in accordance with regulatory requirements. The plan outlines specific activities that will be undertaken by the utility to identify and mitigation risks to reduce the likelihood of utility equipment igniting a wildfire.
- Electric Vehicle Program Campaign – Launched the "Charge Ahead RosEVille" communication campaign to generate customer awareness to the growing number of Electric Vehicle programs and services. The campaign will also help the utility prepare for the increasing number of electric vehicles in the community.

Council Strategic Plan

Council Goal: Remain fiscally responsible in a changing world

The 2020 Electric Rate Case - Will consider rate adjustments for all electric customers and be conducted through a series of public meetings to ensure customer engagement and feedback. This will include the preparation and delivery of a formal electric rate case recommending any rate adjustment(s), ensuring sufficient revenues to meet all financial obligations and compliance with the City Council adopted financial policies.

Energy Imbalance Market and Generation Upgrades - Energy markets are changing across the western United States and Roseville Electric Utility is planning to adapt. Increased intermittent resources (solar, wind) on the grid are making maintaining reliability more difficult. The California ISO's Energy Imbalance Market (EIM) is designed to quickly match supply and demand across the west. Roseville will be joining this market in Spring 2021. This will allow us to access more cost-effective energy resources. At the same time, the utility will be upgrading its generation facilities (Roseville Energy Park, and Roseville Power Plant II) to make them more reliable and responsive. This will provide the utility with more opportunities to participate in the new EIM market.

Advanced Metering Infrastructure - Along with Environmental Utilities, Roseville Electric Utility is currently in the midst of a multi-year project to upgrade all the meters in the City. This upgrade will allow the utility to access more granular information about customers' usage and enable the Department to offer new products and services such as time-of-day rates, better energy efficiency programs, and recommendations. The target is to have installed meters in a test area of the City and complete parallel system testing by the end of FY2020-21.

Council Goal: Maintain a safe and healthy community

Electric Vehicle Program and Campaign – Expand the utility's electric vehicle program and campaign to prepare for growing numbers of electric vehicles in the community. The program also includes incentives and education for the community regarding buying and owning an electric vehicle. Additional electric vehicles help reduce local emissions and improve air quality.

Council Goal: Deliver Exceptional City Services

Safety Program – Roseville Electric Utility is committed to a Department Safety Plan that serves as the foundation for a safe and healthy work environment. To advance our commitment to safety, our Department Safety Program will continue to be subjected to a "continuous improvement process" that focuses on obtaining the full commitment of management, staff, and resources.

Key Performance Measures

System Reliability

Goal	Deliver exceptional city services			
	FY2018-19 Actuals	FY2019-20 Initial Estimate	FY2019-20 Revised Estimate	FY2020-21 Estimate
Average Outage Length (minutes per customer, per year)	10.16	< 30	< 15	< 20
Average Number of Outages	16,358	16,000	16,382	16,000
Average Number of Outages (per customer, per year)	0.12	< 0.35	< 0.20	< 0.20
Average Response Time (minutes)	21	< 30	< 25	< 30
Purpose	Providing safe and reliable power to customers and responding quickly in the event of an unplanned outage are operational priorities. The three metrics measure how many minutes the average customer is without power in a year, how many times the average customer is without power in a year (numbers less than one mean less than one outage per customer per year), and how quickly crews respond to an outage.			
Status	System reliability metrics are on target.			

Safety

Goal	Maintain a safe and healthy community			
	FY2018-19 Actuals	FY2019-20 Initial Estimate	FY2019-20 Revised Estimate	FY2020-21 Estimate
OSHA Lost Time Cases	1	0	0	0
OSHA Modified Duty Cases	1	0	1	0
OSHA Other Recordable Cases	0	0	0	0
Vehicle Accidents	0	0	1	0
Purpose	Providing safe and reliable power to customers and responding quickly in the event of an unplanned outage are operational priorities. The four safety performance metrics include OSHA (Occupational Safety and Health Administration) recordable incidents for lost time, modified duty, other recordable cases, and preventable vehicle accidents.			
Status	Safety metrics are on target.			

Power Generation

Goal	Deliver exceptional city services			
	FY2018-19 Actuals	FY2019-20 Initial Estimate	FY2019-20 Revised Estimate	FY2020-21 Estimate
Availability*	83%	> 90%	> 90%	> 78%
Forced Outage Rate	16%	< 4%	< 4%	< 4%
Start Reliability	87%	> 95%	> 95%	> 95%
Purpose	The generation performance metrics evaluate the Roseville Energy Park against industry averages. The metrics measure its availability, how often it goes out of service, and how reliably it starts up when called. (*Planned Major Outage in 2020).			
Status	Generation metrics are on target.			

Consumer Solutions

Goal	Maintain a safe and healthy community			
	FY2018-19 Actuals	FY2019-20 Initial Estimate	FY2019-20 Revised Estimate	FY2020-21 Estimate
Low income, load control, energy efficiency, electric vehicle and solar rebates and program expense	$4,168,644	$4,493,957	$4,493,957	$4,275,000
Estimated energy savings (kWh)	13,445,000	8,995,000	8,995,000	9,578,000
Purpose	Public benefit programs help customers reduce their electric energy consumption, lower peak demand, invest in local renewable energy, and support low-income electric rate assistance. By California law, 2.85% of electric sales revenue is set aside for Public Benefits programs. The metrics track fiscal year spending and how much energy customers will save due to these programs when installations are completed.			
Status	Customer Solutions program metrics are on target.			

Financial Health

Goal	Remain fiscally responsible in a changing world			
	FY2018-19 Actuals	FY2019-20 Initial Estimate	FY2019-20 Revised Estimate	FY2020-21 Estimate
Debt Service Coverage Ratio	4.10	2.00	2.00	2.00
Days Cash on Hand	609	> 250	> 250	> 250
Bond Rating	AA	AA-	AA-	AA-
Purpose	Council adopted financial targets for debt service coverage ratio, days cash on hand, and bond rating to maintain the lowest cost liquidity and flexibility to enable the organization to achieve its operating goals.			
Status	Financial metrics are on target.			

Key Workload Measures

	FY2018-19 Actuals	FY2019-20 Initial Estimate	FY2019-20 Revised Estimate	FY2020-21 Estimate
Debt per Retail Customer	$3,461	$3,288	$3,288	$2,526
Fuel and Purchase Power (F&PP) O&M per kWh	$0.048	$0.059	$0.059	$0.058
Total O&M less F&PP per Retail Customer	$911	$822	$822	$1,023
Distribution O&M per Retail Customer	$237	$264	$264	$295
Distribution O&M per Circuit Mile	$15,734	$17,489	$17,489	$19,461

Budget Highlights

Balanced Budget:

- Prioritizes funding of essential services
- Retail energy sales declining
- Hydroelectric adjustment
- Compliance with financial policies and metrics

Prudent investment in infrastructure and technology:

- Meter Upgrade Project
- Energy Imbalance Market (EIM)

Focus on new revenue opportunities:

- Electric vehicles and charging
- Electrification

Assumes no base rate increases:

- Rate case planned for Spring 2021
- No base rates increase for seven years (2014)

Budget Summary

Positions by Division/Program

Full Time Equivalent (FTE) Positions	FY2018-19 Actual	FY2019-20 Adopted	FY2019-20 Amended	FY2020-21 Budget	FY2020-21 Change	FY2020-21 Change %
Electric Total	155.00	155.00	154.00	154.00	-	0.0%

Expenditures/Expenses by Major Category

Major Category	FY2018-19 Actuals	FY2019-20 Adopted	FY2019-20 Amended	FY2020-21 Budget	FY2020-21 Change	FY2020-21 Change %
Salaries and Wages	19,861,329	22,889,523	22,889,523	24,013,840	1,124,317	4.9%
Benefits	8,543,780	10,464,715	10,464,715	11,074,340	609,625	5.8%
Materials, Supplies, and Services	72,960,546	85,168,789	86,239,618	84,979,646	(1,259,972)	-1.5%
Internal Reimbursements	(4,196,410)	(6,481,519)	(6,477,979)	(6,937,635)	(459,656)	7.1%
Capital Outlay	799,103	1,124,695	12,518,975	586,000	(11,932,975)	-95.3%
Transfers Out	996,217	-	-	-	-	-
TOTAL	**$ 98,964,564**	**$ 113,166,203**	**$ 125,634,852**	**$ 113,716,192**	**$ (11,918,660)**	**-9.5%**

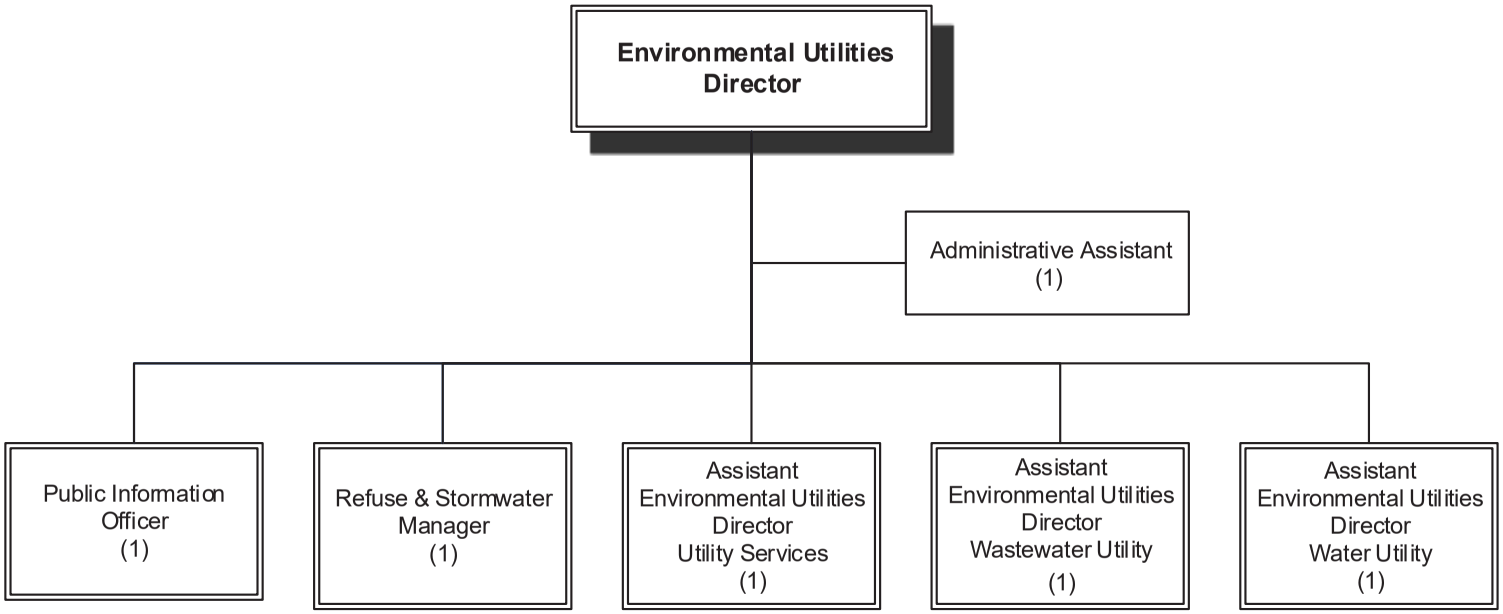
Expenditures/Expenses by Division/Program

Division	FY2018-19 Actuals $	FY2019-20 Adopted $	FY2019-20 Amended $	FY2020-21 Budget $	FY2020-21 Change $	FY2020-21 Change %
Electric Administration	6,928,730	9,472,515	20,982,014	3,773,346	(17,208,668)	-82.0%
Resources & Generation	70,230,558	79,531,349	79,825,218	80,222,400	397,182	0.5%
Electric Engineering & Operations	16,613,441	16,881,786	16,881,786	19,500,513	2,618,727	15.5%
Customer & Government Relations	5,191,837	7,280,553	7,945,834	10,219,932	2,274,098	28.6%
TOTAL	**$ 98,964,566**	**$ 113,166,203**	**$ 125,634,852**	**$ 113,716,191**	**$ (11,918,661)**	**-9.5%**

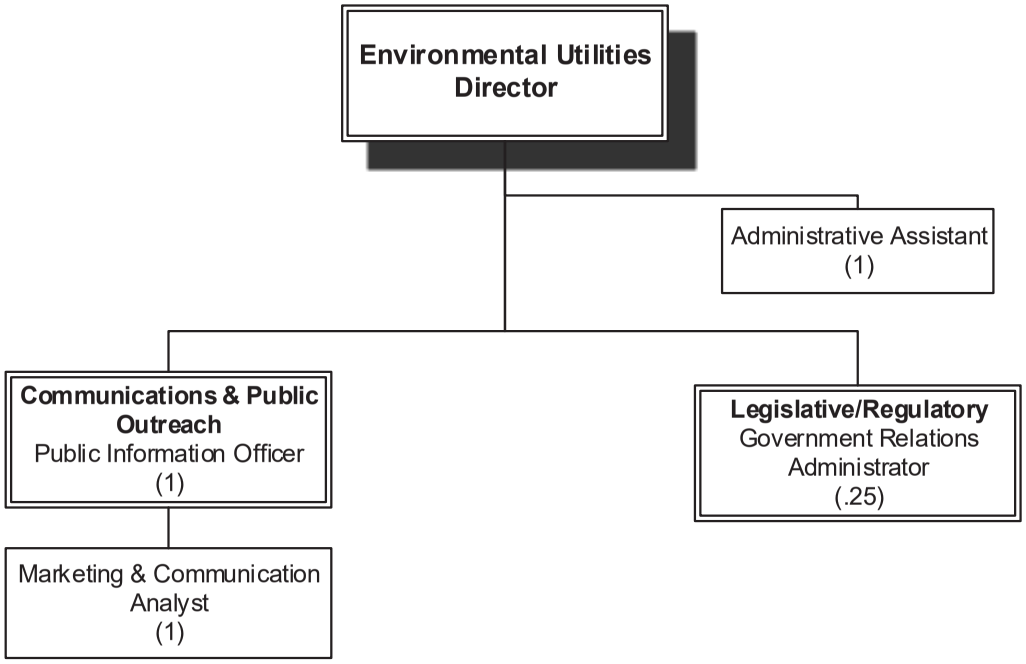
Expenditures/Expenses by Fund

Fund	FY2018-19 Actuals	FY2019-20 Adopted	FY2019-20 Amended	FY2020-21 Budget	FY2020-21 Change	FY2020-21 Change %
6001 - Electric	98,964,564	113,166,203	125,634,852	113,716,192	(11,918,660)	-9.5%
TOTAL	**$ 98,964,564**	**$ 113,166,203**	**$ 125,634,852**	**$ 113,716,192**	**$ (11,918,660)**	**-9.5%**

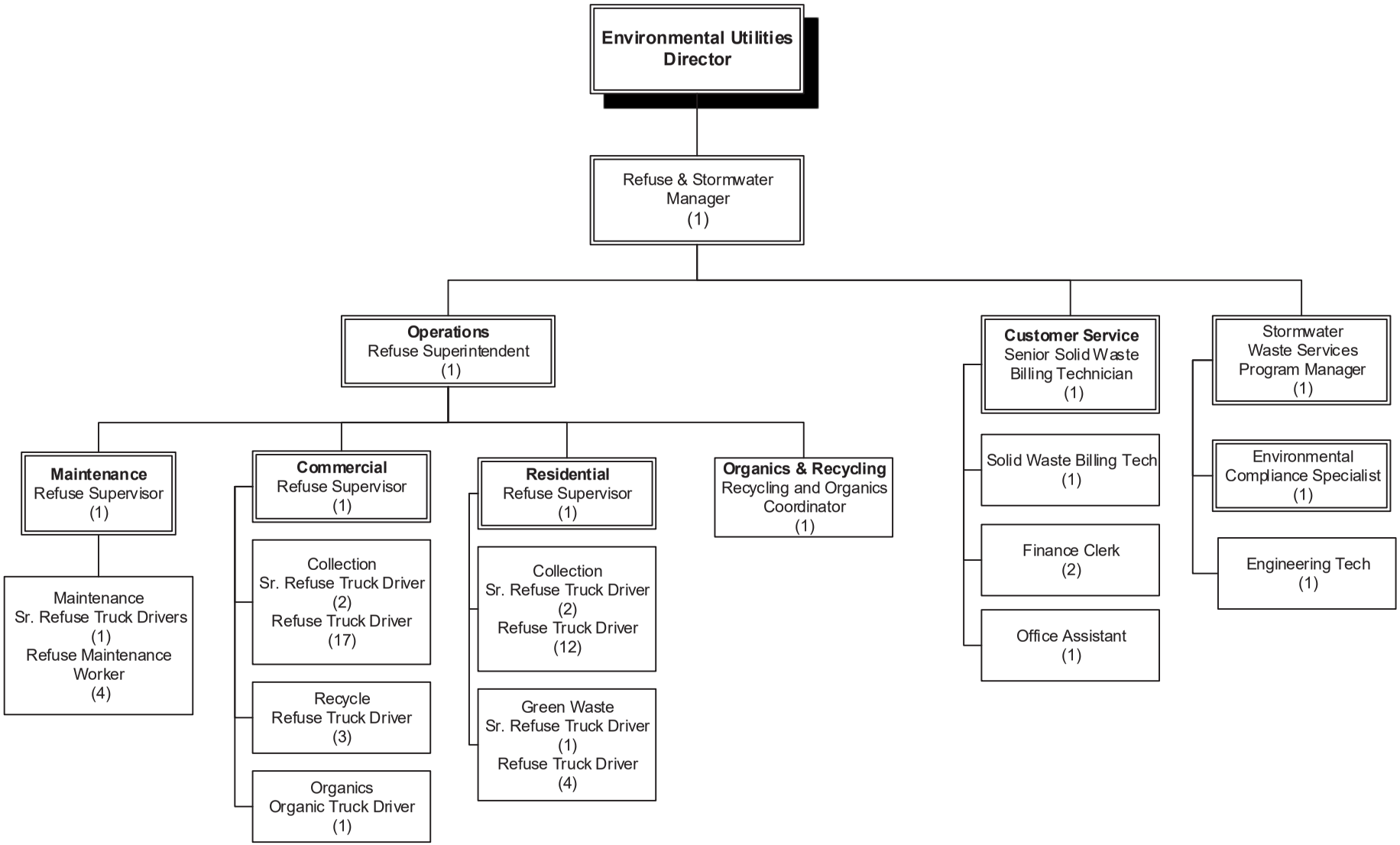
Note: The 9% decrease in Roseville Electric's budget is primarily due to the one time purchase of a building at 116. South Grant Street in the current fiscal year.



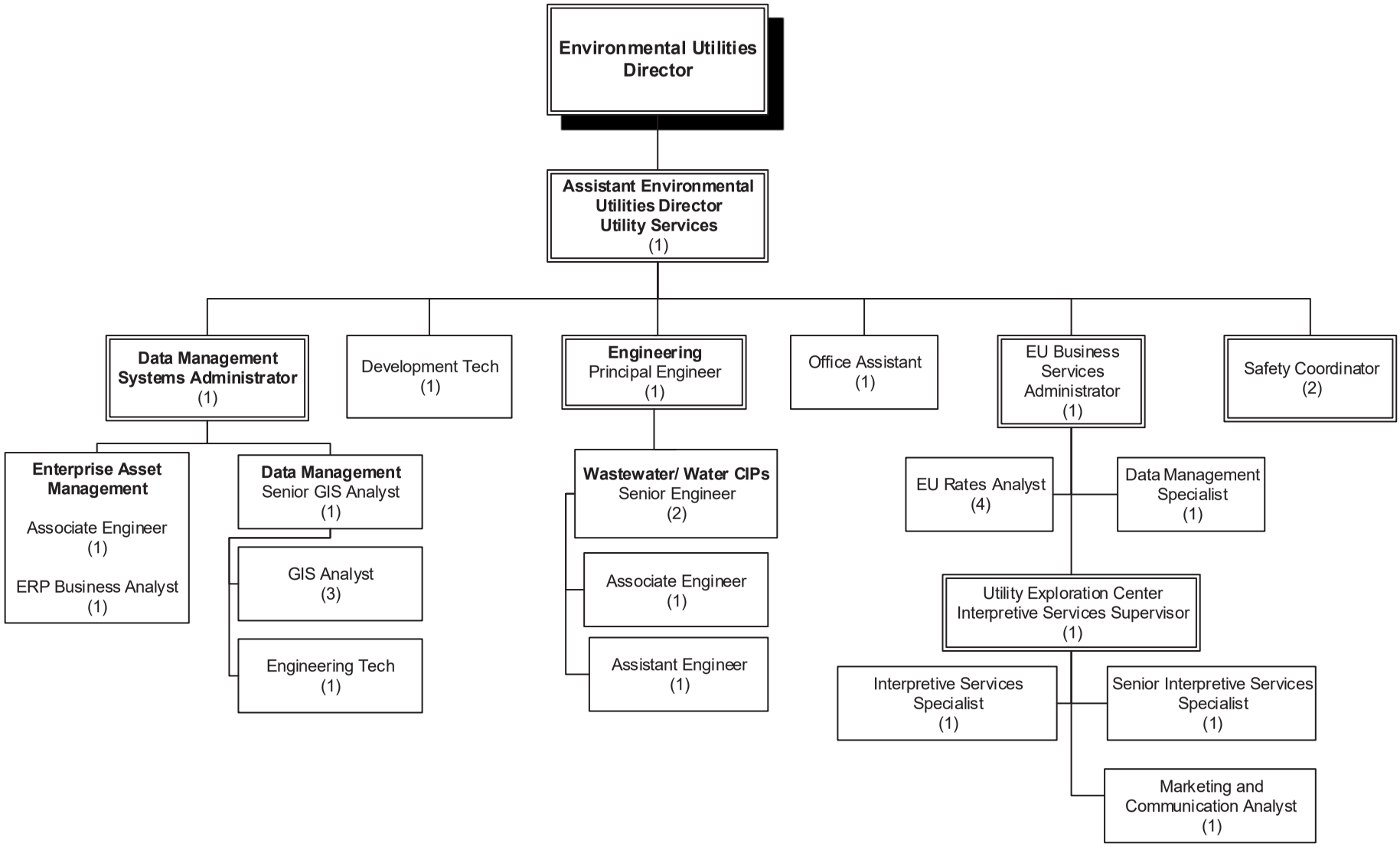
Environmental Utilities Department (250 FTE)



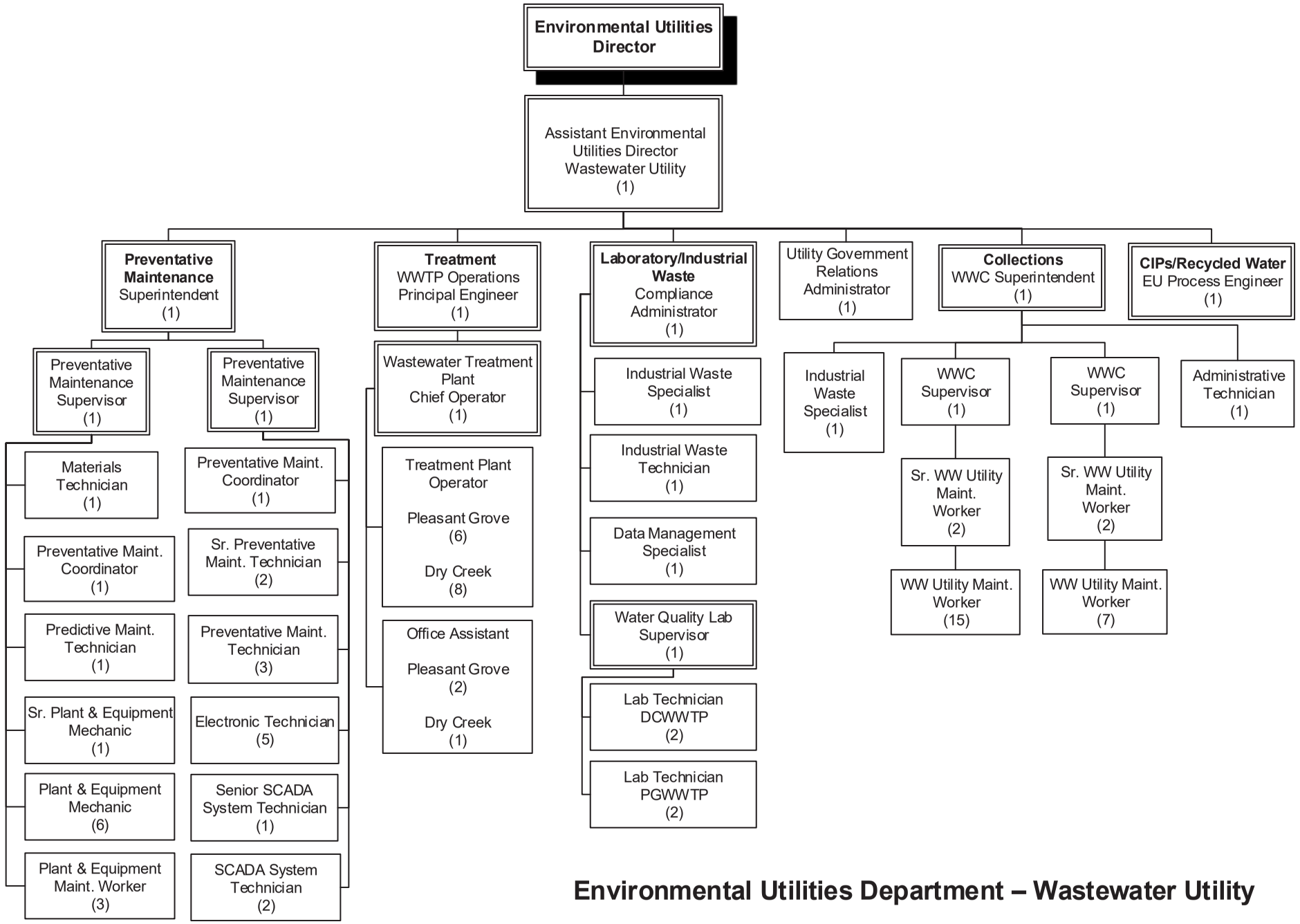
Environmental Utilities Department - Administration



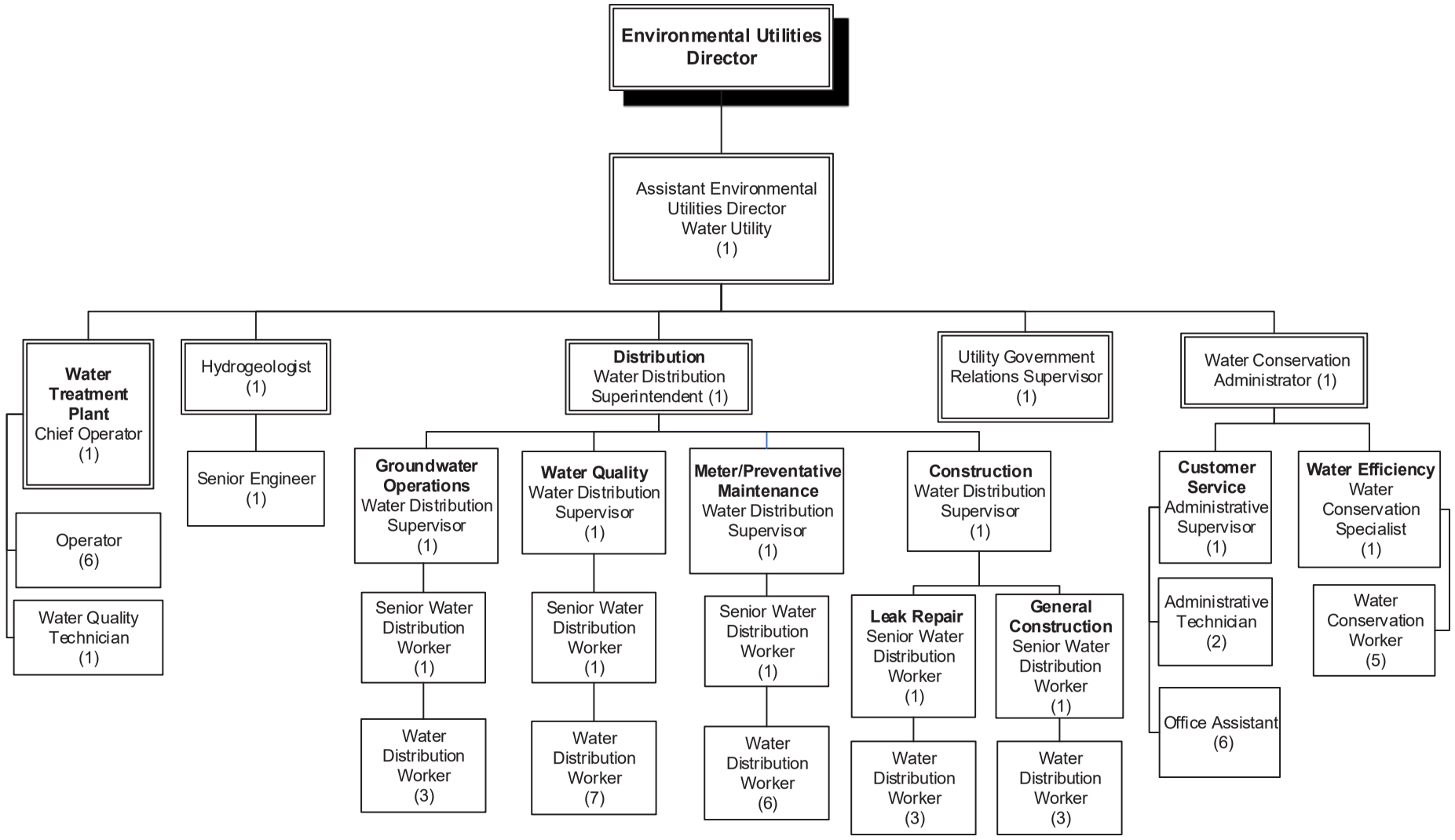
Environmental Utilities Department – Waste Services



Environmental Utilities Department – Utility Services



Environmental Utilities Department – Wastewater Utility



Environmental Utilities Department – Water Utility

Environmental Utilities Department

Overview of Services

Roseville's Environmental Utilities (EU) Department is a progressive group of utilities that serves the public in environmentally-friendly and fiscally-responsible ways. EU provides four major utility services (water, wastewater, recycled water, and waste services) to more than 46,000 accounts, manages the stormwater quality program, and co-manages the Utility Exploration Center with Roseville Electric Utility.

Administration and Utility Services

EU administration provides leadership and support services for the utilities and coordination within the department. It includes engineering, data management (GIS and enterprise asset management), business services (utility rate development, budget, and reporting), and public information and outreach.

Water

The water utility provides safe, reliable, and high-quality potable water service. To ensure reliable distribution of drinking water, the water utility operates a 100-million gallon-per-day water treatment plant, maintains over 600 miles of pipes, more than 4,500 hydrants, several tanks that provide several millions of gallons of storage capacity, and a growing groundwater program. Additionally, the water utility oversees the department's government relations program, implements water efficiency programs, and is focused on further increasing the City's long-term water supply reliability.

Wastewater/Recycled Water

The wastewater utility collects and treats wastewater for Roseville and its regional partners (South Placer Municipal Utility District and Placer County) and is a regional provider of recycled water for areas in the City and Placer County. This utility maintains wastewater and recycled water infrastructure within the Roseville city limits and the operation and maintenance of two regional wastewater treatment plants.

Waste Services

Formerly known as the solid waste utility (a name change to better reflect the broad range of services it provides), waste services collects, recycles, and disposes of more than 140,000 tons of refuse annually including solid waste, green waste, organics, and household hazardous waste for residential and commercial customers. The waste services utility also oversees the maintenance of the closed Roseville Sanitary Landfill and manages the City's stormwater quality program—a state-mandated program supported by the General Fund.

Utility Exploration Center

The Utility Exploration Center (UEC) is an interactive museum managed jointly by EU and Roseville Electric Utility that educates the public on City efforts to use water and energy efficiently, reduce waste, and protect watersheds. UEC staff also conduct special events and outreach programs to connect Roseville residents and business owners with their City utilities.

Accomplishments

- Executed an indefinite-term water service contract with the U.S. Bureau of Reclamation (USBR) for its 32,000 acre-feet of water supply from Folsom Reservoir, part of the federal Central Valley Project
- Recharged nearly 2,000 acre-feet of surface water via the City's Aquifer Storage and Recovery wells into Roseville's groundwater basin which allows the water to stay local and banked for future use
- Began construction of the Pleasant Grove Wastewater Treatment Plant expansion to support local and regional growth, including continued development in west Roseville

- Secured an invitation from the U.S. Environmental Protection Agency (EPA) to apply for a Water Infrastructure Finance and Innovation Act (WIFIA) loan to fund the Roseville Water Future Initiative and recycled water improvements
- Implemented an expanded Household Hazardous Waste (HHW) collection pilot for Roseville residents, increasing the types of waste we pick up at customers' door step
- Collected 2,300 tons of commercial food waste
- Increased attendance significantly for UEC programs: UEC Exhibit Hall (nearly 23 percent), family events (nearly 13 percent), adult workshops (more than 33 percent)
- Maintained 98 percent customer satisfaction rating with the most recent wave of public opinion research

Council Strategic Plan

Goal: Maintain a safe and healthy community

Maintain high-quality operations and infrastructure maintenance. EU operates over $2 billion worth of infrastructure including, water and wastewater pipelines, pumping stations, storage tanks, and wastewater and water treatment facilities. These assets exist primarily for public health and safety. To secure this critical infrastructure, EU consistently and proactively performs preventive maintenance while ensuring funding is available for unplanned repairs. Continuing this practice ensures EU can deliver water and treat wastewater to serve and protect the community and the environment. With this same philosophy, EU maintains community sanitation through high-quality refuse collection and disposal.

Improve water supply reliability. The water utility is undergoing significant efforts to improve the reliability of Roseville's water supply. Examples include the rehabilitation of the water distribution infrastructure in the downtown area and surrounding core neighborhoods; the development of a 20-year rehabilitation and replacement program for the water conveyance, storage, and treatment plant facilities; and the completion of a resiliency assessment of the City's water treatment and distribution systems to identify vulnerabilities and develop a strategy to address them. As EU embarks on future water resiliency programs, staff launched Roseville's Water Future Initiative, which includes identification of surface, groundwater, and recycled water expansion efforts both near- and long-term.

Goal: Deliver exceptional City services

EU strives to operate facilities and programs that are the most reliable in the state. Our water, wastewater, and waste services operate 365 days a year in all conditions to serve the residents and businesses of Roseville. Additionally, EU is always looking to provide new "value-added" services for its customers, such as conducting water-wise house calls (including looking at ways to conduct virtual and telephone consultation) and engaging our commercial customers one-on-one with recommendations on conserving water and saving money. These "value-added" services also extended in waste services with the recent expansion of the Household Hazardous Waste (HHW) pick-up program to include additional items that would save the customer a trip to the landfill.

To gauge customer satisfaction levels, awareness of programs and services, and customer service, EU conducts public opinion polling of its customer base every other year since 2008. In the latest wave, in 2019, customer satisfaction levels remain at 98 percent using a "legacy rating." We adapted that rating in 2017 to a larger scale to understand the nuances of that satisfaction. With the new measurement, satisfaction levels had increased 10 percent over results from 2017. EU will continue to conduct research as it helps to improve operations as well as communication and outreach efforts so we can deliver exceptional services.

In partnership with Roseville Electric Utility, EU is implementing the Advanced Metering Infrastructure (AMI) project to upgrade all the meters in the City. When operational, the utilities will automate the meter-reading process and will allow staff to access more granular information on customers' usage. This will enable EU to discover and resolve issues more quickly and determine new products and services, such as better efficiency programs. AMI can also empower customers to make better choices, including how to control costs and conserve water. The current plan is to install up to 500 AMI water meters for beta testing and to complete parallel system testing by the end of FY2020-21.

Goal: Invest in well-planned infrastructure and growth

To keep pace with a growing Placer County, EU is leading the effort to expand the Pleasant Grove Wastewater Treatment Plant. This regional facility purifies wastewater for the City of Roseville, South Placer Municipal Utilities District, and portions of the unincorporated county. The project components include: 1) Increasing treatment capacity at the plant to purify more water to help meet the future demands and 2) Developing an energy recovery project that will allow us to build a waste-to-energy plant that will produce electricity for onsite use and Compressed Natural Gas to fuel our garbage truck fleet.

The water utility is expanding its aquifer storage and recovery (ASR) groundwater program with the design and construction of up to six ASR wells to diversify our water supply and keep pace with upcoming demand. Additionally, the City is collaborating with the Placer County Water Agency (PCWA) to build additional potable water conveyance infrastructure. The water utility will also conduct a potable water systems evaluation to guide infrastructure planning and improvements for existing and future storage and facilities to support potable water demand through buildout.

Goal: Remain fiscally responsible in a changing world

EU consistently works to optimize the services it provides—this ensures that Roseville customers enjoy some of the lowest utility rates in the region. Every two years, EU performs a rate case analysis on its water, wastewater, and solid waste utility rates to ensure its operations, reserves, and rehabilitation costs are adequately funded. Since EU must adhere to Proposition 218, its rates reflect the cost of service. EU maintains an operating reserve and a rate stabilization reserve for each utility to help manage fluctuations in revenue or economic shocks. Rehabilitation funding is based on modeling of the timing of maintenance and repairs with contributions from the operating fund smoothed to allow for steadier rate increases. This proactive approach to asset rehabilitation, coupled with continuous review of service costs, ensures EU's consistent and reliable utility services.

Goal: Support community engagement and advocacy

Strategy: Provide context about policy decisions to enhance understanding

EU's public information and outreach program actively educates and engage customers on programs, projects, and services as well as ways to reduce impacts on the utility systems and the environment using a multi-faceted communication approach. Efforts include conducting public opinion research for the water and wastewater utilities to help with future reliability projects, targeted outreach on the groundwater program to inoculate concern over water quality and supply, and developing a plan for residential organic waste recycling. Additionally, EU works with the UEC to create educational opportunities that pair environmental messages with hands-on learning to build awareness, understanding, and appreciation of Roseville utilities and the broader environment.

Strategy: Help county, state, and federal policy makers understand key City issues.

Legislative and regulatory actions at the state and national levels affect how local governments deliver services and the cost of those services. To ensure EU can continue to provide high-quality, cost-effective services, EU has added key governmental relations staff to identify and track legislative and regulatory issues that impact EU operations and to recommend positions on state and federal legislative, regulatory, and budget proposals for adoption by the City. Working with regional and statewide associations, EU's government relations staff develop proactive strategies to advance city and regional interests. Additionally, they proactively seek and advocate for state and federal funding opportunities to offset utility infrastructure and service costs to maintain competitive utility rates.

Key Performance Measures

Fiscal Strength

Goal	Remain fiscally responsible in a changing world			
	FY2018-19 Actuals	FY2019-20 Initial Estimate	FY2019-20 Revised Estimate	FY2020-21 Estimate
Water bond rating	AA-	AA-	AA-	AA-
Water utility debt ratio	10.75%	30.0%	30.0%	30.0%
Wastewater utility debt ratio	19.14	33.0%	33.0%	33.0%
Purpose	Maintaining water bond rating and debt ratios is critical for future bond offerings. As the City continues to grow, issuing bonds is a viable strategy to build infrastructure and pay off debt with continued connection fees. Maintaining EU's overall fiscal health ensures cost-effective operations, fully funded rehabilitation programs, healthy reserves, and regionally competitive utility rates.			
Status	EU has been steadily maintaining its fiscal health and adjusting rates annually to keep pace with inflation per City Council direction. EU continues contributing to reserves to meet fiscal policy levels within ten years. Depending on the effects of the COVID-19 pandemic, EU may have to utilize reserves and re-evaluate its fiscal policies and rate structure.			

Waste Diversion

Goal	Maintain a safe and healthy community			
	FY2018-19 Actuals	FY2019-20 Initial Estimate	FY2019-20 Revised Estimate	FY2020-21 Estimate
Disposal per capita per day (pounds)	4.8	4.9	4.7	4.9
Purpose	The City's recycling, green waste, and organics programs divert significant amounts of waste from the landfills. The state-mandated per capita metric (8.9 pounds per person per day) is to ensure jurisdictions comply with diversion requirements.			
Status	The City is meeting the state mandate by staying significantly below the disposal per capita target—this shows the City is meeting the mandate.			

Effectiveness of UEC school programs

Goal	Support community engagement and advocacy			
	FY2018-19 Actuals	FY2019-20 Initial Estimate	FY2019-20 Revised Estimate	FY2020-21 Estimate
Percentage of teachers rating programs as "good" to "excellent"	100%	98%	95%	98%
Purpose	Providing effective school programs will help to build strong resource conservation awareness for the citizens of tomorrow.			
Status	UEC programs continue to receive high reviews from teachers; however, curriculum standards are changing. The UEC is working with the Placer County Office of Education to update and align school program offerings with curriculum content standards.			

Key Workload Measures

	FY2018-19 Actuals	FY2019-20 Initial Estimate	FY2019-20 Revised Estimate	FY2020-21 Estimate
Water production (acre feet)	28,444	30,750	30,750	31,000
Wastewater treated (gallons)	6.9 billion	6.5 billion	6.9 billion	6.9 billion
Recycled water delivered (gallons)	939 million	875 million	885 million	895 million
Solid waste collected (tons)	139,100	140,000	140,000	144,000
Number of UEC visitors	39,000	34,000	30,000*	32,000**

* Reduction due to closure for COVID-19.

**There's a potential for continued reduced attendance due to ongoing effects of COVID-19.

Budget Highlights

Initiating a significant water infrastructure replacement project

In partnership with Public Works, EU will replace water main segments and other water infrastructure in the Hillcrest neighborhood starting in the spring of 2021. This aging infrastructure has outlasted its predicted life and needs to be replaced. After the in-ground work is completed, Public Works will refurbish the neighborhood streets. These projects follow stormwater and other improvements made in this area in the last two years.

Developing up to six new aquifer storage and recovery groundwater wells

To further diversify Roseville's water supply and increase reliability, EU will begin the effort to design and construct up to six aquifer storage and recovery (ASR) groundwater wells. The wells will be located on sites that provide optimal water distribution coverage and take advantage of the City's elevation gradient. This allows the system to be largely gravity-fed, greatly reducing the energy costs of water delivery.

Hiring staff to address growth and regulations

The wastewater utility will be requesting operations and maintenance positions due to new development-related infrastructure and treatment plant expansion as well as new regulatory requirements. City growth continues to add miles of wastewater collection system lines that require routine cleaning and inspection. The current expansion at the Pleasant Grove Wastewater Treatment Plant will necessitate more operations and maintenance staff. New regulations dictating more stringent water-quality measures drove recent improvements to the Dry Creek Wastewater Treatment Plant, which require additional staff to operate and maintain. In the coming years, the water quality laboratory will fall under new state requirements that will likely require staff increases as well.

Adding six new waste collection vehicles to manage organics

Waste Services is adding six new waste collection vehicles to prepare for the implementation of SB 1383 in 2022. This law requires the City to reduce organics disposal by 50 percent in 2022 and 75 percent in 2025.

Hiring a design consultant to update UEC exhibits

The UEC exhibits haven't had a major overhaul since the Center opened in January 2008. They have exceeded their operational lifespan, and several components are no longer functional. This diminishes visitor experience and learning opportunities. Also, the utilities have many new educational mandates and initiatives to share with the community. The design consultant will coordinate with the utilities to develop content, plan and design exhibit elements, and develop renovation plans for components—such as the iconic trash pile—that will be retained in the new exhibit installation.

Budget Summary

Positions by Division/Program

Full Time Equivalent (FTE) Positions	FY2018-19 Actual	FY2019-20 Adopted	FY2019-20 Amended	FY2020-21 Budget	FY2020-21 Change	FY2020-21 Change %
Environmental Utilities Total	241.750	242.750	244.750	250.000	5.250	2.1%

Expenditures/Expenses by Major Category

Major Category	FY2018-19 Actuals	FY2019-20 Adopted	FY2019-20 Amended	FY2020-21 Budget	FY2020-21 Change	FY2020-21 Change %
Salaries and Wages	21,545,784	27,738,239	27,858,724	23,584,836	(4,273,888)	-15.3%
Benefits	9,711,690	12,063,381	12,063,381	12,945,123	881,742	7.3%
Materials, Supplies, and Services	33,400,268	41,098,774	44,297,575	45,281,283	983,708	2.2%
Internal Reimbursements	(4,682,427)	(5,595,760)	(5,695,760)	(803,064)	4,892,696	-85.9%
Capital Outlay	945,553	4,558,081	4,564,259	3,438,746	(1,125,513)	-24.7%
Transfers Out	202,408	-	-	-	-	-
TOTAL	**$ 61,123,276**	**$ 79,862,715**	**$ 83,088,179**	**$ 84,446,923**	**$ 1,358,744**	**1.6%**

Expenditures/Expenses by Fund

Fund	FY2018-19 Actuals	FY2019-20 Adopted	FY2019-20 Amended	FY2020-21 Budget	FY2020-21 Change	FY2020-21 Change %
1130 - Stormwater	5,814	170,776	183,464	195,028	11,564	6.3%
6101 - Water Operations	16,291,806	22,297,580	23,909,161	22,735,241	(1,173,920)	-4.9%
6130 - Water Rehabilitation	238,190	2,285,000	2,476,591	1,076,727	(1,399,864)	-56.5%
6140 - Water Meter Retrofit	-	240,000	240,000	240,000	0	-
6201 - Wastewater Operations	24,201,538	29,641,076	30,410,638	32,002,926	1,592,288	5.2%
6230 - Wastewater Rehabilitation	418,831	935,000	1,248,027	935,914	(312,113)	-25.0%
6301 - Waste Services Operations	19,655,156	23,239,283	23,560,120	24,733,199	1,173,079	5.0%
6320 - Waste Services Capital Purchases	105,500	224,000	224,000	259,750	35,750	16.0%
6330 - Waste Services Rehabilitation	206,442	830,000	836,178	2,268,138	1,431,960	171.3%
TOTAL	**$ 61,123,276**	**$ 79,862,715**	**$ 83,088,179**	**$ 84,446,923**	**$ 1,358,744**	**1.6%**

Expenditures/Expenses by Division/Program

Center	FY2018-19 Actuals	FY2019-20 Adopted	FY2019-20 Amended	FY2020-21 Budget	FY2020-21 Change	FY2020-21 Change %
Water	16,529,996	24,822,580	26,625,752	24,132,508	(2,493,244)	-9.4%
Waste Services	19,972,911	24,464,059	24,803,762	27,456,115	2,652,353	10.7%
Wastewater	24,620,369	30,576,076	31,658,665	32,858,301	1,199,636	3.8%
TOTAL	**$ 61,123,276**	**$ 79,862,715**	**$ 83,088,179**	**$ 84,446,923**	**$ 1,358,744**	**1.6%**

Note: Larger percentage swings in salaries, wages, benefits and internal reimbursement categories are due to direct charging labor costs to other funds rather than offsetting the cost with internal reimbursements.

Community Facilities Districts, Lighting and Landscaping Districts, and Service Districts

Overview

Lighting and Landscaping Districts

The City of Roseville annually levies and collects special assessments to maintain authorized improvements within its eight (8) Landscaping and Lighting Districts. The Districts are levied annual assessments pursuant to the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code ("1972 Act").

Service Districts

These districts provide funding for the maintenance of the different special tax districts and zones. The perpetual maintenance may include public landscaping, landscape setbacks, street medians and corridors, bike trails, park and open space, wetlands, signage, and lighting improvements. The budget for these districts may include costs related to additional police protection, fire suppression, recreation programs, and library services created in areas of new developments.

Community Facilities Districts (CFD)

Infrastructure CFDs provide financing for the acquisition and construction of infrastructure improvements in the districts. Additional information on the use of funds and bonds is available on the City of Roseville website.

Budget Summary

Expenditures/Expenses by Major Category

Major Category	FY2018-19 Actuals	FY2019-20 Adopted	FY2019-20 Amended	FY2020-21 Budget	FY2020-21 Change	FY2020-21 Change %
Salaries and Wages	344,602	387,526	387,526	-	(387,526)	-100.0%
Materials, Supplies, and Services	7,439,610	7,483,489	7,748,653	8,212,033	463,380	6.0%
Internal Reimbursements	-	-	-	454,221	454,221	-
Capital Outlay	4,528,394	961,500	2,214,392	-	(2,214,392)	-100.0%
Debt Service	25,856,605	27,833,764	29,067,577	30,374,144	1,306,567	4.5%
Transfers Out	5,228,337	5,655,258	7,315,300	5,675,086	(1,640,214)	-22.4%
TOTAL	**$ 43,397,548**	**$ 42,321,537**	**$ 46,733,448**	**$ 44,715,484**	**$ (2,017,964)**	**-4.3%**

Expenditures/Expenses by Fund

Fund	FY2018-19 Actuals	FY2019-20 Adopted	FY2019-20 Amended	FY2020-21 Budget	FY2020-21 Change	FY2020-21 Change %
2199 - Landscape and Lighting Districts and Services District	10,421,577	11,094,038	11,714,598	12,793,101	1,078,503	9.2%
3099 - Community Facility District Capital Project	4,528,394	961,500	2,214,392	-	(2,214,392)	-100.0%
7499 - Special Assessments Community Facility Districts	28,447,577	30,265,999	32,804,458	31,922,383	(882,075)	-2.7%
TOTAL	**$ 43,397,548**	**$ 42,321,537**	**$ 46,733,448**	**$ 44,715,484**	**$ (2,017,964)**	**-4.3%**

Expenditures/Expenses by Division/Program

Center	FY2018-19 Actuals	FY2019-20 Adopted	FY2019-20 Amended	FY2020-21 Budget	FY2020-21 Change	FY2020-21 Change %
Landscape and Lighting Districts	1,667,331	1,738,856	1,767,219	1,793,006	25,787	1.5%
Services Districts	8,754,246	9,355,182	9,947,379	11,000,095	1,052,716	10.6%
CFD Capital Projects	4,528,394	961,500	2,214,392	-	(2,214,392)	-100.0%
CFD Special Assessments	28,447,577	30,265,999	32,804,458	31,922,383	(882,075)	-2.7%
TOTAL	**$ 43,397,548**	**$ 42,321,537**	**$ 46,733,448**	**$ 44,715,484**	**$ (2,017,964)**	**-4.3%**

Other Expenditures/Expenses

Overview

Budgeted expenditures/expenses that do not align with any particular operating department and that benefit the entire organization are budgeted in this category. Significant items budgeted in this category include:

- Leave payoffs for General Fund employees that retire during FY2020/21 ($750,000)
- Other post-employment benefit (OPEB) payments for retired employees ($8,470,000). These payments are reported twice in the budget to comply with accounting requirements: as disbursements from the fund from which the employee retired, and as disbursements from the OPEB Trust Fund
- Replacement pension benefit for retired employees ($398,296)
- Annexation tax-sharing agreement payments to Placer County ($8,236,000)
- Contingency budgets for the General Fund ($1,200,000), Waste Services Fund ($500,000), Wastewater Fund ($500,000), and Water Fund ($500,000)
- Fees charged by the County for the collection and disbursement of property taxes ($755,600)
- Indirect cost expenditure/expense reimbursements for general government departments ($7.9 million)
- Debt service includes interest expense for inter-fund loans($449,056)
- Transfers between funds ($36,946,054), including operating transfers ($33,558,756) and transfers for loan payments ($3,387,298)

Budget Summary

Expenditures/Expenses by Major Category

Major Category	FY2018-19 Actuals	FY2019-20 Adopted	FY2019-20 Amended	FY2020-21 Budget	FY2020-21 Change	FY2020-21 Change %
Salaries and Wages	21,428	680,282	680,282	750,000	69,718	10.2%
Benefits	-	8,067,896	8,067,896	17,339,628	9,271,732	114.9%
Materials, Supplies, and Services	6,635,438	12,508,950	12,013,592	12,012,846	(746)	0.0%
Internal Reimbursements	10,177,821	9,999,479	9,161,987	8,224,131	(937,856)	-10.2%
Capital Outlay	456,638	-	-	-	-	-
Debt Service	352,579	299,607	299,607	449,056	149,449	49.9%
Transfers Out	58,699,328	38,484,361	51,391,115	36,946,054	(14,445,061)	-28.1%
TOTAL	**$ 76,343,232**	**$ 70,040,575**	**$ 81,614,479**	**$ 75,721,715**	**$ (5,892,764)**	**-7.2%**

Expenditures/Expenses by Fund

Fund	FY2018-19 Actuals	FY2019-20 Adopted	FY2019-20 Amended	FY2020-21 Budget	FY2020-21 Change	FY2020-21 Change %
1001 - General	16,950,069	26,281,018	35,497,899	19,966,477	(15,531,422)	-43.8%
1011 - Stabilization Reserve	-	-	-	2,120,061	2,120,061	-
1020 - Contributions by Developers	2,065,028	774,369	774,369	825,898	51,529	6.7%
1030 - Strategic Improvement	487,056	312,950	312,950	227,090	(85,860)	-27.4%
1130 - Stormwater	63,982	42,031	42,031	36,935	(5,096)	-12.1%
1201 - Roseville Youth Sports Coalition	40,771	66,000	66,000	-	(66,000)	-100.0%
1202 - Harrigan Trust Adult Literacy	20,000	24,000	24,000	24,400	400	1.7%
2201 - Community Development Block Grant	(133,109)	-	-	-	-	-
2220 - CalHOME	1,880	-	-	-	-	-
2230 - BEGIN	946	-	-	-	-	-
2240 - Supplemental Law Enforcement Services	758,428	135,587	135,587	135,000	(587)	-0.4%
2301 - State Gas Tax	1,461,051	15,040	15,040	13,713	(1,327)	-8.8%
2305 - Highway Users Tax	18,769	40,476	40,476	36,375	(4,101)	-10.1%
2307 - Road Maintenance and Rehab	593,005	-	-	-	-	-
2321 - Traffic Safety	-	-	-	5,968	5,968	-
2361 - Trench Cut Recovery	115	172	172	-	(172)	-100.0%
2401 - Technology Replacement	96,576	-	-	115,000	115,000	-
2521 - Open Space	15,021	14,060	14,060	11,067	(2,993)	-21.3%
2541 - Native Oak Tree Propagation	4,146	4,172	4,172	4,237	65	1.6%
2545 - Non-Native Tree Propagation	2,678	2,723	2,723	3,716	993	36.5%
2599 - Golf Course	-	-	(62,500)	611,686	674,186	-1,078.7%
2821 - Housing Trust	4,372	1,594	1,594	1,255	(339)	-21.3%
2824 - Affordable Housing In Lieu and Program Equity	4,733	7,459	7,459	68,270	60,811	815.3%
2841 - Housing Sucessor Low Mod	11,149	4,171	4,171	23,158	18,987	455.2%
3101 - Building	3,729	4,290	4,290	0	(4,290)	-100.0%
3110 - General Capital Projects	182,444	140,000	140,000	-	(140,000)	-100.0%
3130 - Parks Recreation and Library Capital Projects	84	-	-	-	-	-
3131 - Parks and Recreation Fee Funded Projects	16,904	-	-	-	-	-
3151 - Traffic Mitigation	1,290,960	61,732	61,732	39,483	(22,249)	-36.0%
3201 - Roadway	135,231	24,965	24,965	25,964	999	4.0%
3210 - Utility Impact Reimbursement	1,202,218	1,545,962	1,545,962	1,525,362	(20,600)	-1.3%
3303 - City Wide Park	-	-	-	474,098	474,098	-
3345 - SVSP Fee Program - Admin	62,245	200,000	200,000	150,000	(50,000)	-25.0%
3355 - Public Facilities	2,228,651	954,233	954,233	777,209	(177,024)	-18.6%
3360 - Fire Facilities	-	6,797	6,797	15,776	8,979	132.1%
3375 - Air Quality Mitigation	13,090	939	939	1,806	867	92.3%
3380 - Bike Trail	2,982	2,655	2,655	2,580	(75)	-2.8%
3385 - Pleasant Grove Drainage Basin	1,437,247	30,903	30,903	19,296	(11,607)	-37.6%
3390 - Traffic Coordination	1,800	14,710	14,710	9,772	(4,938)	-33.6%
4001 - Fleet Services	672,661	681,149	651,149	641,223	(9,926)	-1.5%
4005 - Fleet Replacement	118,403	119,787	3,334,787	156,636	(3,178,151)	-95.3%
4061 - Facility Services	712,272	640,303	640,303	614,540	(25,763)	-4.0%
4065 - Facility Rehabilitation	46,410	69,006	69,006	60,627	(8,379)	-12.1%
4101 - Information Technology Operations	827,763	375,687	375,687	652,220	276,533	73.6%
4105 - Information Technology Replacement	3,504	-	-	-	-	-
6001 - Electric	16,386,034	10,293,233	10,148,343	10,421,361	273,018	2.7%
6010 - Electric Rate Stabilization	44,649	67,012	67,012	14,643	(52,369)	-78.1%
6101 - Water Operations	7,280,923	8,458,719	8,451,891	8,536,426	84,535	1.0%
6110 - Water Rate Stabilization	5,949	8,928	8,928	2,027	(6,901)	-77.3%
6120 - Water Construction	406,475	59,750	59,750	39,118	(20,632)	-34.5%
6130 - Water Rehabilitation	1,010,653	835,269	831,086	292,157	(538,929)	-64.8%
6140 - Water Meter Retrofit	2,164	1,610	1,610	256	(1,354)	-84.1%

6201 - Wastewater Operations	11,453,462	12,554,170	12,547,341	12,373,176	(174,165)	-1.4%
6210 - Wastewater Rate Stabilization	3,213	4,823	4,823	1,538	(3,285)	-68.1%
6220 - Wastewater Construction	3,552	5,328	5,328	427	(4,901)	-92.0%
6230 - Wastewater Rehabilitation	408,640	374,830	370,648	8,722	(361,926)	-97.6%
6301 - Waste Services Operations	2,152,257	2,265,112	2,258,284	2,519,668	261,384	11.6%
6310 - Waste Services Rate Stabilization	-	-	-	1,000,000	1,000,000	-
6320 - Waste Services Capital Purchases	5,325	756,205	756,205	4,730	(751,475)	-99.4%
6330 - Waste Services Rehabilitation	215,628	663,612	201,717	5,858	(195,859)	-97.1%
6511 - Transit	284,527	350,604	220,762	202,227	(18,535)	-8.4%
6520 - Transportation	4,571,580	139,107	139,107	143,745	4,638	3.3%
6540 - Consolidated Transit Services Agency	17,691	27,185	27,185	24,955	(2,230)	-8.2%
6591 - Youth Development	665,243	576,138	576,138	584,418	8,280	1.4%
7001 - Other Post Employment Trust	-	-	-	8,470,666	8,470,666	-
7201 - Successor Agency to the former RDA	-	-	-	1,678,699	1,678,699	-
TOTAL	**$ 76,343,232**	**$ 70,040,575**	**$ 81,614,479**	**$ 75,721,715**	**$ (5,892,764)**	**-7.2%**

Expenditures/Expenses by Division/Program

Division/Program	FY2018-19 Actuals $	FY2019-20 Adopted $	FY2019-20 Amended $	FY2020-21 Budget $	FY2020-21 Change $	FY2020-21 Change %
Other Expenditures/Expenses	76,343,232	70,040,575	81,614,479	75,721,715	(5,892,764)	-7.2%
TOTAL	**$ 76,343,232**	**$ 70,040,575**	**$ 81,614,479**	**$ 75,721,715**	**$ (5,892,764)**	**-7.2%**

Position Allocation Schedule

Department/Position Classification	FY2018-19 Actual	FY2019-20 Changes	FY2019-20 Amended	FY2020-21 Changes	FY2020-21 Budget
City Attorney					
Assistant City Attorney	1.000	-	1.000	-	1.000
City Attorney	1.000	-	1.000	-	1.000
Deputy City Attorney I/II	3.000	(3.000)	-	-	-
Legal Clerk I/II	2.000	-	2.000	-	2.000
Paralegal	1.000	-	1.000	-	1.000
Senior Deputy City Attorney	1.000	3.000	4.000	-	4.000
City Attorney Total	**9.000**	**-**	**9.000**	**-**	**9.000**
City Clerk					
Assistant City Clerk	1.000	-	1.000	-	1.000
City Clerk	1.000	-	1.000	-	1.000
City Clerk Technician I/II	4.000	-	4.000	-	4.000
Deputy City Clerk I/II	3.000	-	3.000	-	3.000
Passport/Livescan Agent	3.000	-	3.000	-	3.000
City Clerk Total	**12.000**	**-**	**12.000**	**-**	**12.000**
City Manager					
Assistant City Manager	2.000	-	2.000	-	2.000
City Manager	1.000	-	1.000	-	1.000
Environmental Coordinator	1.000	(1.000)	-	-	-
Executive Assistant	1.000	1.000	2.000	-	2.000
Management Assistant I/II	1.000	-	1.000	-	1.000
City Manager Total	**6.000**	**-**	**6.000**	**-**	**6.000**
Development Services					
Administrative Analyst I/II	1.000	-	1.000	-	1.000
Administrative Assistant	1.000	-	1.000	-	1.000
Administrative Technician	1.000	-	1.000	-	1.000
Assistant/Junior Engineer	3.000	(3.000)	-	-	-
Associate (PE)/Assistant/Junior Engineer	-	5.000	5.000	-	5.000
Associate Engineer	3.000	(1.000)	2.000	-	2.000
Associate/Assistant Planner	6.000	-	6.000	-	6.000
Building Inspection Supervisor	1.000	-	1.000	-	1.000
Building Inspector I/II	6.000	-	6.000	-	6.000
Building Official	1.000	-	1.000	-	1.000
Building Plans Examiner I/II	4.000	-	4.000	-	4.000
Code Enforcement Inspector I/II	3.000	-	3.000	-	3.000
Code Enforcement Supervisor	1.000	-	1.000	-	1.000
Construction Inspection Supervisor	1.000	-	1.000	-	1.000
Construction Inspector I/II	6.000	-	6.000	-	6.000
Contruction Inspection Superintendent	-	1.000	1.000	-	1.000
Development Services Administrator	1.000	-	1.000	-	1.000
Development Services Analyst	1.000	-	1.000	-	1.000
Development Services Director	1.000	-	1.000	-	1.000
Development Services Manager	1.000	-	1.000	-	1.000
Development Technician I/II	3.000	-	3.000	-	3.000
Engineering Manager	1.000	-	1.000	-	1.000
Engineering Technician I/II	1.000	(1.000)	-	-	-
Environmental Coordinator	-	1.000	1.000		1.000
GIS Analyst I/II	1.000	-	1.000	-	1.000
GIS Technician I/II	1.000	-	1.000	-	1.000
Office Assistant I/II	2.000	-	2.000	-	2.000
Permit Technician I/II	3.000	-	3.000	-	3.000
Permits Supervisor	1.000	-	1.000	-	1.000
Planning Manager	1.000	-	1.000	-	1.000
Principal Engineer	1.000	-	1.000	-	1.000
Senior Building Inspector	1.000	-	1.000	-	1.000
Senior Building Plans Examiner	1.000	-	1.000	-	1.000
Senior Construction Inspector	2.000	-	2.000	-	2.000

Position Allocation Schedule

Department/Position Classification	FY2018-19 Actual	FY2019-20 Changes	FY2019-20 Amended	FY2020-21 Changes	FY2020-21 Budget
Senior Development Services Analyst	1.000	-	1.000	-	1.000
Senior Engineer	3.000	(1.000)	2.000	-	2.000
Senior Permits Technician	1.000	-	1.000	-	1.000
Senior Planner	2.000	-	2.000	-	2.000
Development Services Total	**68.000**	**1.000**	**69.000**	**-**	**69.000**
Economic Development					
Administrative Analyst I/II	1.000	-	1.000	-	1.000
Development Analyst I/II	1.000	-	1.000	-	1.000
Economic Development Director	1.000	-	1.000	-	1.000
Economic Development Project Manager	-	2.000	2.000	-	2.000
Economic Development Supervisor	1.000	(1.000)	-	-	-
Executive Assistant	1.000	(1.000)	-	-	-
Housing Analyst I/II	3.000	-	3.000	-	3.000
Housing Manager	1.000	-	1.000	-	1.000
Housing Technician I/II	3.000	-	3.000	0.500	3.500
Office Assistant I/II	1.000	-	1.000	-	1.000
Senior Housing Technician	1.000	-	1.000	-	1.000
Economic Development Total	**14.000**	**-**	**14.000**	**0.500**	**14.500**
Electric					
Administrative Assistant	1.000	-	1.000	-	1.000
Administrative Technician	4.000	-	4.000	-	4.000
AMI Project Manager	1.000	-	1.000	-	1.000
Assistant Electric Utility Director	3.000	-	3.000	-	3.000
Data Management Specialist I/II	2.000	-	2.000	-	2.000
Department Public Information Officer	1.000	-	1.000	-	1.000
Electric Business Analyst I/II	6.000	-	6.000	-	6.000
Electric Compliance Analyst	3.000	-	3.000	-	3.000
Electric Customer Programs Supervisor	1.000	-	1.000	-	1.000
Electric Drafting Technician I/II	2.000	-	2.000	-	2.000
Electric Engineering Technician I/II	5.000	-	5.000	-	5.000
Electric Engineering Technician Supervisor	1.000	-	1.000	-	1.000
Electric Line Troubleshooter	3.000	-	3.000	-	3.000
Electric Materials Technician I/II	4.000	-	4.000	-	4.000
Electric Operations Manager	1.000	-	1.000	-	1.000
Electric Operations Supervisor	2.000	-	2.000	-	2.000
Electric Preventive Data System Technician	1.000	-	1.000	-	1.000
Electric Resources Analyst I/II	5.000	-	5.000	-	5.000
Electric Risk and Compliance Supervisor	1.000	-	1.000	-	1.000
Electric Safety Coordinator	1.000	-	1.000	-	1.000
Electric Substation Supervisor	1.000	-	1.000	-	1.000
Electric System Dispatcher	3.000	-	3.000	-	3.000
Electric Technology System Supervisor	1.000	(1.000)	-	-	-
Electric Technology System Technician	3.000	-	3.000	-	3.000
Electric Technology Systems Administrator	1.000	-	1.000	-	1.000
Electric Utility Director	1.000	-	1.000	-	1.000
Electric Utility Financial Administrator	1.000	-	1.000	-	1.000
Electric Utility Inspection Technician	2.000	-	2.000	-	2.000
Electric Utility Technician I/II	17.000	-	17.000	-	17.000
Electric/Apprentice Line Technician	15.000	-	15.000	-	15.000
Energy Program Technician	4.000	-	4.000	-	4.000
Energy Services Account Representative I/II	2.000	-	2.000	-	2.000
GIS Analyst I/II	1.000	-	1.000	-	1.000
Government Relations Representative I/II	1.000	-	1.000	-	1.000
Instrument and Control Technician	3.000	-	3.000	-	3.000
Marketing and Communication Analyst I/II	1.000	-	1.000	-	1.000
Office Assistant I/II	5.000	(1.000)	4.000	-	4.000
Power Engineer I/II	4.000	-	4.000	-	4.000
Power Engineering Manager	1.000	-	1.000	-	1.000

Position Allocation Schedule

Department/Position Classification	FY2018-19 Actual	FY2019-20 Changes	FY2019-20 Amended	FY2020-21 Changes	FY2020-21 Budget
Power Generation Superintendent	1.000	-	1.000	-	1.000
Power Plant Engineer I/II	1.000	-	1.000	-	1.000
Power Plant Mechanic	3.000	-	3.000	-	3.000
Power Plant Operations and Maintenance Supervisor	2.000	-	2.000	-	2.000
Power Plant Operator Technician I/II	8.000	-	8.000	-	8.000
Power Supply and Portfolio Administrator	1.000	-	1.000	-	1.000
Senior Electric Business Analyst	3.000	-	3.000	-	3.000
Senior Electric Line Technician	5.000	-	5.000	-	5.000
Senior Electric Materials Technician	1.000	-	1.000	-	1.000
Senior Electric Metering Technician	1.000	-	1.000	-	1.000
Senior Electric Substation Technician	3.000	-	3.000	-	3.000
Senior Electric System Dispatcher	1.000	-	1.000	-	1.000
Senior Electric Technology Systems Analyst	-	1.000	1.000	-	1.000
Senior Energy Services Account Representative	2.000	-	2.000	-	2.000
Senior Power Engineer	2.000	-	2.000	-	2.000
Senior Power Plant Engineer	1.000	-	1.000	-	1.000
Senior Power Plant Operator Technician	4.000	-	4.000	-	4.000
Utility Government Relations Administrator	1.000	-	1.000	-	1.000
Electric Total	**155.000**	**(1.000)**	**154.000**	**-**	**154.000**
Environmental Utilities					
Administrative Assistant	1.000	-	1.000	-	1.000
Administrative Supervisor	-	1.000	1.000	-	1.000
Administrative Technician	3.000	-	3.000	-	3.000
Assistant Environmental Utilities Director	3.000	-	3.000	-	3.000
Assistant/Junior Engineer	1.000	(1.000)	-	-	-
Associate (PE)/Assistant/Junior Engineer	-	1.000	1.000	-	1.000
Associate Engineer	2.000	-	2.000	-	2.000
Data Management Specialist I/II	3.000	(1.000)	2.000	-	2.000
Data Management System Administrator	1.000	-	1.000	-	1.000
Department Public Information Officer	1.000	-	1.000	-	1.000
Development Technician I/II	1.000	-	1.000	-	1.000
Electronics Technician I/II	5.000	-	5.000	-	5.000
Engineering Technician I/II	2.000	-	2.000	-	2.000
Environmental Compliance Specialist I/II	2.000	-	2.000	-	2.000
Environmental Utilities Business Administrator	1.000	-	1.000	-	1.000
Environmental Utilities Director	1.000	-	1.000	-	1.000
Environmental Utilities Maintenance Superintendent	-	1.000	1.000	-	1.000
Environmental Utilities Rate Analyst I/II	3.000	1.000	4.000	-	4.000
Environmental Utility Compliance Administrator	1.000	-	1.000	-	1.000
ERP Business Analyst I/II	1.000	-	1.000	-	1.000
Finance Clerk I/II	2.000	-	2.000	-	2.000
GIS Analyst I/II	3.000	-	3.000	-	3.000
Government Relations Administrator	1.000	(1.000)	-	-	-
Hydrogeologist	-	1.000	1.000	-	1.000
Industrial Waste Specialist	2.000	-	2.000	-	2.000
Industrial Waste Technician	1.000	-	1.000	-	1.000
Interpretive Services Specialist I/II	1.000	-	1.000	-	1.000
Interpretive Services Supervisor	1.000	-	1.000	-	1.000
Laboratory Technician I/II	5.000	-	5.000	-	5.000
Marketing and Communication Analyst I/II	2.000	-	2.000	-	2.000
Materials Technician	1.000	-	1.000	-	1.000
Office Assistant I/II	10.750	1.000	11.750	0.250	12.000
Organics Truck Driver	-	1.000	1.000	-	1.000
Plant and Equipment Maintenance Worker I/II	2.000	-	2.000	1.000	3.000
Plant and Equipment Mechanic I/II	6.000	-	6.000	-	6.000
Predictive Maintenance Technician I/II	1.000	-	1.000	-	1.000
Preventative Maintenance Coordinator	2.000	-	2.000	-	2.000
Preventative Maintenance Supervisor	2.000	-	2.000	-	2.000
Preventative Maintenance Technician I/II	3.000	-	3.000	-	3.000

Position Allocation Schedule

Department/Position Classification	FY2018-19 Actual	FY2019-20 Changes	FY2019-20 Amended	FY2020-21 Changes	FY2020-21 Budget
Principal Engineer	3.000	(1.000)	2.000	-	2.000
Process Engineer	-	1.000	1.000	-	1.000
Public Affairs and Communications Administrator	1.000	(1.000)	-	-	-
Recycling and Organics Coordinator	1.000	-	1.000	-	1.000
Refuse and Stormwater Manager	1.000	-	1.000	-	1.000
Refuse Maintenance Worker I/II	4.000	-	4.000	-	4.000
Refuse Superintendent	1.000	-	1.000	-	1.000
Refuse Supervisor	2.000	-	2.000	1.000	3.000
Refuse Truck Driver I/II	36.000	(1.000)	35.000	-	35.000
Safety Coordinator	2.000	-	2.000	-	2.000
SCADA System Technician	2.000	-	2.000	-	2.000
Senior Engineer	4.000	(1.000)	3.000	-	3.000
Senior Engineering Technician	1.000	-	1.000	-	1.000
Senior GIS Analyst	1.000	-	1.000	-	1.000
Senior Interpretive Services Specialist	1.000	-	1.000	-	1.000
Senior Plant and Equipment Mechanic	1.000	-	1.000	-	1.000
Senior Preventative Maintenance Technician	2.000	-	2.000	-	2.000
Senior Refuse Truck Driver	6.000	-	6.000	-	6.000
Senior SCADA System Technician	1.000	-	1.000	-	1.000
Senior Solid Waste Billing Technician	1.000	-	1.000	-	1.000
Senior Wastewater Utility Maintenance Worker	4.000	-	4.000	-	4.000
Senior Water Distribution Worker	5.000	-	5.000	-	5.000
Solid Waste Billing Technician	1.000	-	1.000	-	1.000
Utility Government Relations Administrator	2.000	-	2.000	-	2.000
Wasterwater Collection Supervisor	-	1.000	1.000	-	1.000
Wastewater Collection Superintendent	1.000	-	1.000	-	1.000
Wastewater Collection Supervisor	1.000	-	1.000	1.000	2.000
Wastewater Treatment Plant Chief Operator	1.000	-	1.000	-	1.000
Wastewater Treatment Plant Operator Grade I/II	6.000	-	6.000	-	6.000
Wastewater Treatment Plant Operator Grade III 24Hr	4.000	-	4.000	-	4.000
Wastewater Treatment Plant Operator Grade III 8Hr	4.000	-	4.000	-	4.000
Wastewater Treatment Plant Operator Grade IV	1.000	-	1.000	1.000	2.000
Wastewater Utility Maintenance Worker I/II	22.000	1.000	23.000	-	23.000
Water Conservation Administrator	1.000	-	1.000	-	1.000
Water Conservation Specialist	1.000	-	1.000	-	1.000
Water Conservation Worker I/II	4.000	-	4.000	1.000	5.000
Water Distribution Superintendent	1.000	-	1.000	-	1.000
Water Distribution Supervisor	4.000	-	4.000	-	4.000
Water Distribution Worker I/II	22.000	-	22.000	-	22.000
Water Quality Lab Supervisor	1.000	-	1.000	-	1.000
Water Treatment Plant Chief Operator	1.000	-	1.000	-	1.000
Water Treatment Plant Operator Grade I/II 24Hr	-	1.000	1.000	-	1.000
Water Treatment Plant Operator Grade I/II 8Hr	1.000	(1.000)	-	-	-
Water Treatment Plant Operator Grade III 24Hr	5.000	-	5.000	-	5.000
Environmental Utilities Total	**241.750**	**3.000**	**244.750**	**5.250**	**250.000**
Finance					
Accountant I/II	2.000	-	2.000	-	2.000
Accounting Supervisor	1.000	-	1.000	-	1.000
Accounts Payable Supervisor	1.000	-	1.000	-	1.000
Administrative Analyst I/II	1.000	-	1.000	-	1.000
Administrative Assistant	1.000	-	1.000	-	1.000
Administrative Technician	1.000	-	1.000	-	1.000
Assistant City Manager/Chief Financial Officer	-	1.000	1.000	-	1.000
Assistant Finance Director	-	1.000	1.000	-	1.000
Billing Services Manager	1.000	-	1.000	-	1.000
Budget Analyst I/II	2.750	-	2.750	-	2.750
Budget Manager	1.000	-	1.000	-	1.000
Buyer I/II	3.000	-	3.000	-	3.000

Position Allocation Schedule

Department/Position Classification	FY2018-19 Actual	FY2019-20 Changes	FY2019-20 Amended	FY2020-21 Changes	FY2020-21 Budget
Chief Financial Officer	1.000	(1.000)	-	-	-
Controller	1.000	-	1.000	-	1.000
Courier	1.000	-	1.000	-	1.000
ERP Business Analyst I/II	3.000	-	3.000	-	3.000
ERP Manager	1.000	-	1.000	-	1.000
Finance Clerk I/II	17.250	(0.500)	16.750	-	16.750
Finance Manager	1.000	-	1.000	-	1.000
Finance Supervisor	2.000	-	2.000	-	2.000
Finance Technician I/II	6.500	(0.500)	6.000	-	6.000
Finance Utility Billing Analyst I/II	3.000	-	3.000	-	3.000
Financial Analyst I/II	3.000	-	3.000	-	3.000
Marketing and Communication Analyst I/II	0.500	-	0.500	-	0.500
Meter Reader	3.000	-	3.000	-	3.000
Meter Service Worker	1.000	-	1.000	-	1.000
Office Assistant I/II	0.625	-	0.625	-	0.625
Payroll Clerk I/II	1.600	-	1.600	-	1.600
Payroll Supervisor	1.000	-	1.000	-	1.000
Payroll Technician I/II	2.000	-	2.000	-	2.000
Purchasing and Warehouse Manager	1.000	-	1.000	-	1.000
Senior Buyer	1.000	-	1.000	-	1.000
Senior Finance Technician	2.000	-	2.000	-	2.000
Senior Meter Service Worker	1.000	-	1.000	-	1.000
Senior Utility Billing Analyst	-	1.000	1.000	-	1.000
Senior Warehouse Worker	1.000	-	1.000	-	1.000
Warehouse Worker I/II	1.000	-	1.000	-	1.000
Finance Total	**71.225**	**1.000**	**72.225**	**-**	**72.225**
Fire					
Administrative Analyst I/II	1.000	-	1.000	-	1.000
Administrative Assistant	1.000	-	1.000	-	1.000
Administrative Technician	1.000	-	1.000	-	1.000
Assistant Fire Chief	2.000	-	2.000	-	2.000
Department Public Information Officer	1.000	-	1.000	-	1.000
EMS Quality Assurance Coordinator	1.000	-	1.000	-	1.000
Fire and Environmental Inspection Supervisor		1.000	1.000		1.000
Fire and Environmental Safety Inspector I/II	3.000	-	3.000	-	3.000
Fire and Environmental Safety Supervisor	1.000	(1.000)	-	-	-
Fire Battalion Chief	4.000	1.000	5.000	-	5.000
Fire Battalion Chief (8Hr)	1.000	(1.000)	-	-	-
Fire Captain	30.000	-	30.000	-	30.000
Fire Chief	1.000	-	1.000	-	1.000
Fire Division Chief	2.000	-	2.000	-	2.000
Fire Engineer	30.000	-	30.000	-	30.000
Fire Inspection Supervisor	1.000	-	1.000	-	1.000
Fire Inspector I/II	1.000	-	1.000	-	1.000
Firefighter Paramedic I/II	36.000	-	36.000	-	36.000
GIS Analyst I/II	1.000	-	1.000	-	1.000
Office Assistant I/II	1.000	-	1.000	-	1.000
Fire Total	**119.000**	**-**	**119.000**	**-**	**119.000**
Human Resources					
Administrative Assistant	1.000	-	1.000	-	1.000
Assistant Human Resources Director	1.000	-	1.000	-	1.000
Human Resources Analyst I/II	2.000	-	2.000	-	2.000
Human Resources Director	1.000	-	1.000	-	1.000
Human Resources Manager	1.000	-	1.000	-	1.000
Human Resources Technician	6.000	-	6.000	-	6.000
Risk Manager	1.000	-	1.000	-	1.000
Senior Human Resources Technician	2.000	-	2.000	-	2.000
Human Resources Total	**15.000**	**-**	**15.000**	**-**	**15.000**

Position Allocation Schedule

Department/Position Classification	FY2018-19 Actual	FY2019-20 Changes	FY2019-20 Amended	FY2020-21 Changes	FY2020-21 Budget
Information Technology					
Administrative Technician	-	1.000	1.000	-	1.000
Assistant Information Technology Director	2.000	-	2.000	-	2.000
Business Systems Analyst I/II	12.000	-	12.000	-	12.000
Chief Information Officer	1.000	-	1.000	-	1.000
Database Analyst I/II	3.000	-	3.000	-	3.000
Information Security Administrator	1.000	-	1.000	-	1.000
Information Technology Analyst I/II	10.000	-	10.000	(1.000)	9.000
Information Technology Client Services Supervisor	1.000	-	1.000	-	1.000
Information Technology Planning and Policy Technician	1.000	(1.000)	-	-	-
Information Technology Program Manager	5.000	-	5.000	-	5.000
Information Technology Technician I/II	3.000	-	3.000	-	3.000
Senior Business Systems Analyst	4.000	-	4.000	-	4.000
Senior Database Analyst	1.000	-	1.000	-	1.000
Senior Information Technology Analyst	-	-	-	1.000	1.000
Senior Information Technology Technician	3.000	-	3.000	-	3.000
Information Technology Total	**47.000**	**-**	**47.000**	**-**	**47.000**
Parks, Recreation & Libraries					
Administrative Analyst I/II	2.000	-	2.000	-	2.000
Administrative Assistant	1.000	-	1.000	-	1.000
Administrative Technician	4.000	2.000	6.000	-	6.000
Aquatics Maintenance Technician	1.000	-	1.000	-	1.000
Arborist Technician	1.000	-	1.000	-	1.000
Assistant Child Care Site Coordinator	2.000	-	2.000	-	2.000
Child Care Site Coordinator	8.000	-	8.000	1.000	9.000
Irrigation Technician	1.000	1.000	2.000	-	2.000
Librarian I/II	6.500	-	6.500	-	6.500
Library Assistant I/II	5.000	(1.000)	4.000	-	4.000
Library Technician	4.000	(1.000)	3.000	-	3.000
Marketing and Communication Analyst I/II	1.000	-	1.000	-	1.000
Natural Resources Specialist I/II	1.000	-	1.000	-	1.000
Office Assistant I/II	7.000	2.000	9.000	-	9.000
Park Development Analyst I/II	2.000	-	2.000	-	2.000
Parks Maintenance Worker I/II	17.000	(1.000)	16.000	1.000	17.000
Parks Planning and Development Superintendent	1.000	-	1.000	-	1.000
Parks Project Technician	3.000	1.000	4.000	-	4.000
Parks Recreation and Libraries Coordinator I/II	7.000	-	7.000	-	7.000
Parks Recreation and Libraries Director	1.000	-	1.000	-	1.000
Parks Recreation and Libraries Manager	3.000	-	3.000	-	3.000
Parks Recreation and Libraries Recreation Coordinator I/II	-	1.000	1.000	-	1.000
Parks Recreation and Libraries Superintendent	5.000	-	5.000	-	5.000
Parks Recreation and Libraries Technician	1.000	(1.000)	-	-	-
Parks Supervisor	3.000	-	3.000	-	3.000
Recreation and Library Supervisor	9.000	-	9.000	-	9.000
Recreation Leader	1.000	(1.000)	-	-	-
Senior Interpretive Services Specialist	1.000	-	1.000	-	1.000
Senior Parks Maintenance Worker	9.000	(3.000)	6.000	-	6.000
Tree Trimmer I/II	1.000	1.000	2.000	-	2.000
Urban Forester	1.000	-	1.000	-	1.000
Youth Development Program Coordinator	5.000	-	5.000	-	5.000
Parks, Recreation & Libraries Total	**114.500**	**-**	**114.500**	**2.000**	**116.500**
Police					
Administrative Analyst I/II	1.000	-	1.000	-	1.000
Administrative Assistant	1.000	-	1.000	-	1.000
Animal Control Officer	2.000	-	2.000	-	2.000
Animal Control Supervisor	1.000	-	1.000	-	1.000
Communications Supervisor	3.000	-	3.000	-	3.000

Position Allocation Schedule

Department/Position Classification	FY2018-19 Actual	FY2019-20 Changes	FY2019-20 Amended	FY2020-21 Changes	FY2020-21 Budget
Community Services Officer I/II	9.000	-	9.000	-	9.000
Crime Analyst	2.000	-	2.000	-	2.000
Department Public Information Officer	1.000	-	1.000	-	1.000
Dispatcher I/II	20.000	-	20.000	1.000	21.000
Police Captain	3.000	-	3.000	-	3.000
Police Chief	1.000	-	1.000	-	1.000
Police Lieutenant	7.000	-	7.000	-	7.000
Police Officer/Police Trainee	110.000	1.000	111.000	1.000	112.000
Police Property and Evidence Clerk I/II	3.000	-	3.000	-	3.000
Police Property and Evidence Supervisor	1.000	-	1.000	-	1.000
Police Records Clerk I/II	11.000	-	11.000	-	11.000
Police Scene Technician I/II	4.000	-	4.000	-	4.000
Police Sergeant	15.000	-	15.000	-	15.000
Police Services Administrator	2.000	-	2.000	-	2.000
Police Social Services Administrator	1.000	(1.000)	-	-	-
Police Social Services Practitioner		1.000	1.000	-	1.000
Public Safety Program Coordinator	1.000	-	1.000	-	1.000
Rangemaster	1.000	-	1.000	-	1.000
Records Supervisor	1.000	-	1.000	-	1.000
Police Total	**201.000**	**1.000**	**202.000**	**2.000**	**204.000**
Public Affairs & Communications					
Department Public Information Officer	-	1.000	1.000	-	1.000
Deputy City Manager	-	1.000	1.000	-	1.000
Government Relations Administrator	-	1.000	1.000	-	1.000
Marketing and Communication Analyst I/II	-	2.000	2.000	-	2.000
Public Affairs and Communications Director	1.000	(1.000)	-	-	-
Public Information Officer	1.000	-	1.000	-	1.000
Video and Multimedia Technician	-	1.000	1.000	-	1.000
Public Affairs & Communications Total	**2.000**	**5.000**	**7.000**	**-**	**7.000**
Public Works					
Administrative Analyst I/II	1.000	-	1.000	-	1.000
Administrative Assistant	1.000	-	1.000	-	1.000
Administrative Technician	4.000	0.750	4.750		4.750
Alternative Transportation Analyst I/II	3.000	(0.250)	2.750	-	2.750
Alternative Transportation Manager	1.000	-	1.000	-	1.000
Assistant/Junior Engineer	8.000	(8.000)	-	-	-
Associate (PE)/Assistant/Junior Engineer	-	10.000	10.000	-	10.000
Associate Engineer	2.000	(2.000)	-	-	-
Building Maintenance Worker I/II	5.000	-	5.000	-	5.000
Community Relations Analyst	0.500	0.250	0.750	-	0.750
Custodian	5.000	(1.000)	4.000	-	4.000
Custodian Supervisor	-	1.000	1.000	-	1.000
Electronics Technician I/II	4.000	-	4.000	-	4.000
Engineering Technician I/II	1.000	-	1.000	-	1.000
Equipment Maintenance Supervisor	1.000	-	1.000	-	1.000
Equipment Serviceworker	4.000	-	4.000	-	4.000
Facilities Manager	1.000	-	1.000	-	1.000
Facilities Supervisor	1.000	-	1.000	-	1.000
Financial Analyst I/II	1.000	-	1.000	-	1.000
Fleet Management Technician	1.000	-	1.000	-	1.000
Fleet Manager	1.000	-	1.000	-	1.000
GIS Technician I/II	1.000	-	1.000	-	1.000
Marketing and Communication Analyst I/II	1.000	(1.000)	-	-	-
Mechanic I/II	8.000	-	8.000	1.000	9.000
Office Assistant I/II	4.750	(0.750)	4.000	-	4.000
Preventative Maintenance Supervisor	1.000	-	1.000	-	1.000
Principal Engineer	1.000	-	1.000	-	1.000
Project Coordinator	2.000	-	2.000	-	2.000

Position Allocation Schedule

Department/Position Classification	FY2018-19 Actual	FY2019-20 Changes	FY2019-20 Amended	FY2020-21 Changes	FY2020-21 Budget
Public Works Director	1.000	-	1.000	-	1.000
Senior Building Maintenance Worker	1.000	-	1.000	-	1.000
Senior Electronic Technician	1.000	-	1.000	-	1.000
Senior Engineer	3.000	-	3.000	-	3.000
Senior Mechanic	2.000	-	2.000	-	2.000
Senior Street Maintenance Worker	6.000	-	6.000	-	6.000
Street Maintenance Superintendent	1.000	-	1.000	-	1.000
Street Maintenance Supervisor	3.000	-	3.000	-	3.000
Street Maintenance Worker I/II	19.000	-	19.000	-	19.000
Street Sweeper Operator	5.000	-	5.000	-	5.000
Traffic Signal Maintenance Worker I/II	2.000	-	2.000	-	2.000
Vehicle Maintenance Parts Buyer	1.000	-	1.000	-	1.000
Vehicle Maintenance Servicewriter	1.000	-	1.000	-	1.000
Warehouse Worker I/II	1.000	-	1.000	-	1.000
Public Works Total	**111.250**	**(1.000)**	**110.250**	**1.000**	**111.250**
Grand Total	**1,186.725**	**9.000**	**1,195.725**	**10.750**	**1,206.475**

Capital Improvement Program - Alphabetical Order

Capital Improvement Program

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Capital Improvement Program Overview

Capital Improvement Program Overview

The City of Roseville's Capital Improvement Program (CIP) includes projects related to the acquisition, design, construction, or expansion, of an element of the City's infrastructure including physical improvements such as streets, public buildings, public services infrastructure, and parks, among others, as well as equipment and technology infrastructure.

In addition to City Council approval of CIP project budgets, purchase orders, service agreements, and contracts related to these projects are also approved by City Council.

The CIP projects presented in detail in this section are only those projects that are requesting new budget approval in this or future budget years. Since CIP budgets are approved on a total project basis, any unspent funds at the end of the fiscal year are carried forward into the next year's budget via a budget adjustment. A list of the current CIP projects that will have their unspent budgets carried over into the next fiscal year is presented on the summary page of each CIP classification.

The CIP section is organized by classification, then by new or existing projects, and project number in ascending order.

CIP budget sheets display general project information and include department, location, description, operating budget impact, the City Council Goal associated with the project, and a summary timeline. The funding overview section of each project budget sheet summarizes the project's financial information, and the FY2020-21 and 5-Year Plan section provides project cost estimates by funding source for the City of Roseville's CIP projects for FY2020-21 through FY2024-25.

Projects are classified as follows:

- Citywide Technology
- Electric
- General Government
- Parks, Recreation & Libraries
- Public Safety
- Public Works
- Waste Services
- Wastewater
- Water

The table titled "Capital Improvement Program Summary: FY2020-21 through FY2024-25" is a high-level view of the total project expenditures in each category of capital expenses over the next five years.

Capital Improvement Program Summary: FY2020-21 through FY2024-25

	Prior Years Actuals	FY2019-20 Amended Budget	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Five-Year Plan	Total Project
Citywide Technology Projects	$ 17,481,059	$ 6,715,512	$ 693,000	$ -	$ -	$ -	$ -	$ 693,000	$ 24,889,571
Roseville Electric Projects	21,516,995	41,552,709	15,147,000	13,178,000	10,154,000	7,065,000	5,780,000	51,324,000	114,393,704
General Government Projects	-	3,243,740	2,500,000	-	-	-	-	2,500,000	5,743,740
Parks, Recreation & Libraries Projects	15,966,070	30,069,302	1,960,000	850,000	3,000,000	-	-	5,810,000	51,845,372
Public Safety Projects	-	629,000	150,000	-	-	-	-	150,000	779,000
Public Works Projects	49,805,839	35,830,428	4,857,000	3,170,000	7,665,000	13,250,000	-	28,942,000	114,578,267
Waste Services Projects	40,496	17,809,504	2,400,000	1,600,000	-	-	-	4,000,000	21,850,000
Wastewater Projects	26,217,009	18,824,875	3,440,500	3,982,700	2,100,000	-	-	9,523,200	54,565,084
Water Projects	29,921,643	41,462,120	17,880,000	3,150,000	500,000	500,000	-	22,030,000	93,413,763
TOTAL	**$ 160,949,111**	**$ 196,137,190**	**$ 49,027,500**	**$ 25,930,700**	**$ 23,419,000**	**$ 20,815,000**	**$ 5,780,000**	**$ 124,972,200**	**$ 482,058,501**

Citywide Technology Summary: FY2020-21 through FY2024-25

Project Title	Page	Project No.	Prior Years Actuals	FY2019-20 Amended Budget	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total Project
New Projects										
Fire Station Alerting System Replacement	D-6	500131	$ -	$ -	$ 250,000	$ -	$ -	$ -	$ -	$ 250,000
Customer Relationship Management	D-7	500132	-	-	250,000	-	-	-	-	250,000
Informatica Cloud ESB Enterprise Asset Management Integration	D-8	500133	-	-	35,000	-	-	-	-	35,000
Open Data	D-9	500135	-	-	18,000	-	-	-	-	18,000
IT Security Enhancements	D-10	500139	-	-	100,000	-	-	-	-	100,000
Telecommunications Software Upgrade	D-11	500140	-	-	40,000	-	-	-	-	40,000
TOTAL			**$ -**	**$ -**	**$ 693,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 693,000**
Carryover Projects										
CAD and RMS Replacement		400017	$ 1,542,010	$ 137,769	$ -	$ -	$ -	$ -	$ -	$ 1,679,779
Enterprise Resource Planning		400069	9,076,855	3,497,068	-	-	-	-	-	12,573,923
800MHz Radio System Replacement		400091	6,799,503	463,366	-	-	-	-	-	7,262,869
East Radio Site Relocation		400126	62,691	1,437,309	-	-	-	-	-	1,500,000
Security Phase II		500036	-	50,000	-	-	-	-	-	50,000
Wireless Replacement		500037	-	200,000	-	-	-	-	-	200,000
Document Management System		500038	-	230,000	-	-	-	-	-	230,000
Storage Replacement		500039	-	700,000	-	-	-	-	-	700,000
TOTAL CARRYOVER			**$ 17,481,059**	**$ 6,715,512**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 24,196,571**
TOTAL CITYWIDE TECHNOLOGY PROJECTS			**$ 17,481,059**	**$ 6,715,512**	**$ 693,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 24,889,571**

Fire Station Alerting System Replacement

PROJECT NUMBER 500131

CLASSIFICATION Citywide Technology

DEPARTMENT Information Technology Department

LOCATION 316 Vernon Street

DESCRIPTION
The objective of this project is to replace the current Fire Department station alerting system. The scope of the project will include alerting software, integration into existing CAD (Computer Aided Dispatch) software, and new toning equipment at all fire stations.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/20

COMPLETION DATE
6/30/23

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 250,000	**$ 250,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
4105 - Information Technology Replacement	250,000	-	-	-	-	250,000
TOTAL	**$ 250,000**	**-**	**-**	**-**	**-**	**$ 250,000**

Customer Relationship Management

PROJECT NUMBER 500132

CLASSIFICATION Citywide Technology

DEPARTMENT Information Technology Department

LOCATION 316 Vernon Street

DESCRIPTION
This project provides funding for a new Customer Relationship Management System to increase civic engagement. This new system will help create a gateway for citizens to get access to the resources and services they need and want. Also, the solutions will facilitate the delivery of services to citizens and offer city staff a range of tools that will improve internal processes and efficiency.

OPERATING BUDGET IMPACT
The operating budget impact is unknown at this time since the request for proposal has not yet been released. There is an estimated ongoing cost of approximately $45,000.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Deliver exceptional City services

START DATE
7/1/20

COMPLETION DATE
6/30/23

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 250,000	**$ 250,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
4101 - Information Technology Operations	250,000	-	-	-	-	250,000
TOTAL	**$ 250,000**	**-**	**-**	**-**	**-**	**$ 250,000**

Informatica Cloud ESB Enterprise Asset Management Integration

PROJECT NUMBER 500133

CLASSIFICATION Citywide Technology

DEPARTMENT Information Technology Department

LOCATION Citywide

DESCRIPTION
This project provides funding for the acquisition of an Enterprise Service Bus (ESB) that will allow integrations to communicate through a central platform rather than through a web of point-to-point connections. The ESB platform allows administration and security functions to be managed under one roof. From a troubleshooting perspective, if network or database changes occur that impact an ESB connection, the Data Intelligence division will have tools, alerts, and logs to support issue resolution. Maximo is a good example of a system that requires a lot of cross-over integrations and is currently using many linked servers. Troubleshooting integration issues with Maximo is very time consuming and requires a lot of system knowledge to correct issues. The use of the ESB will fast-track the process of building, maintaining, and troubleshooting these connections.

OPERATING BUDGET IMPACT
This project is currently in the research and planning phase; therefore, the exact ongoing costs are still being determined. After the project is complete, ongoing maintenance and support costs will transfer to the IT Operational Budget.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/20

COMPLETION DATE
6/30/21

PROJECT STATUS
Planning

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 35,000	**$ 35,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
4105 - Information Technology Replacement	22,177	-	-	-	-	22,177
6001 - Electric	5,096	-	-	-	-	5,096
6130 - Water Rehabilitation	2,292	-	-	-	-	2,292
6230 - Wastewater Rehabilitation	3,200	-	-	-	-	3,200
6330 - Waste Services Rehabilitation	2,235	-	-	-	-	2,235
TOTAL	**$ 35,000**	**-**	**-**	**-**	**-**	**$ 35,000**

Open Data

PROJECT NUMBER 500135

CLASSIFICATION Citywide Technology

DEPARTMENT Information Technology Department

LOCATION 316 Vernon Street

DESCRIPTION
The Open Data project will extend the capabilities of the current Open Data system to include financial system metrics and capital improvement project metrics for tracking and performance measurements.

OPERATING BUDGET IMPACT
Upon project completion, ongoing maintenance and support costs will be covered by the Information Technology operating budget.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Support community engagement and advocacy

START DATE
7/1/20

COMPLETION DATE
6/30/21

PROJECT STATUS
Planning

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 18,000	**$ 18,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
4101 - Information Technology Operations	18,000	-	-	-	-	18,000
TOTAL	**$ 18,000**	**-**	**-**	**-**	**-**	**$ 18,000**

Capital Improvement Program

IT Security Enhancements

PROJECT NUMBER 500139

CLASSIFICATION Citywide Technology

DEPARTMENT Information Technology Department

LOCATION Citywide

DESCRIPTION
This project will enhance the cyber and information security system citywide.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/20

COMPLETION DATE
6/30/21

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 100,000	**$ 100,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
4105 - Information Technology Replacement	62,841	-	-	-	-	62,841
6001 - Electric	14,561	-	-	-	-	14,561
6130 - Water Rehabilitation	6,547	-	-	-	-	6,547
6230 - Wastewater Rehabilitation	9,142	-	-	-	-	9,142
6330 - Waste Services Rehabilitation	6,385	-	-	-	-	6,385
6520 - Transportation	524	-	-	-	-	524
TOTAL	**$ 100,000**	**-**	**-**	**-**	**-**	**$ 100,000**

Capital Improvement Program

Telecommunications Software Upgrade

PROJECT NUMBER 500140

CLASSIFICATION Citywide Technology

DEPARTMENT Information Technology Department

LOCATION Citywide

DESCRIPTION
This project will upgrade the citywide telecommunications software known as Avaya. It has been nearly five years since the IT Department updated the software in the telecommunication system. Software upgrades are essential to maintain support and compatibility with external components

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Deliver exceptional City services

START DATE
7/1/20

COMPLETION DATE
10/31/20

PROJECT STATUS
Planning

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 40,000	**$ 40,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
4105 - Information Technology Replacement	25,346	-	-	-	-	25,346
6001 - Electric	5,824	-	-	-	-	5,824
6130 - Water Rehabilitation	2,619	-	-	-	-	2,619
6230 - Wastewater Rehabilitation	3,657	-	-	-	-	3,657
6330 - Waste Services Rehabilitation	2,554	-	-	-	-	2,554
TOTAL	**$ 40,000**	**-**	**-**	**-**	**-**	**$ 40,000**

Roseville Electric Summary: FY2020-21 through FY2024-25

Project Title	Page	Project No.	Prior Years Actuals	FY2019-20 Amended Budget	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total Project
New Projects										
Electric Landscape Improvements	D-13	500079	$ -	$ -	$ 300,000	$ 470,000	$ 200,000	$ -	$ -	$ 970,000
Roseville Energy Park Rehabilitation	D-14	500096	-	-	319,000	457,000	457,000	457,000	457,000	2,147,000
Substation Security Upgrades	D-15	500097	-	-	640,000	250,000	-	-	-	890,000
Substation Walls	D-16	500098	-	-	30,000	1,200,000	-	-	-	1,230,000
Roseville Energy Park Air Compressor Upgrade	D-17	500099	-	-	326,000	-	-	-	-	326,000
116 S Grant Street Tenant Improvement	D-18	500160	-	-	250,000	-	-	-	-	250,000
Roseville Energy Park Site Security Cameras	D-19	T21001	-	-	-	602,000	-	-	-	602,000
Roseville Energy Park Site Security Improvements	D-20	T21002	-	-	-	362,000	2,532,000	-	-	2,894,000
Existing Projects										
Electric New Services	D-21	290001	-	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	24,000,000
Electric Rehabilitation Relay Replacement	D-22	400041	2,931,118	1,570,884	363,000	244,000	209,000	152,000	-	5,470,002
Cable Replacement	D-23	400042	2,931,769	704,233	1,075,000	900,000	1,200,000	1,200,000	1,200,000	9,211,002
60kV Power Line Restringing	D-24	400043	253,536	55,464	43,000	43,000	43,000	43,000	43,000	524,000
Zero Liquid Discharge Improvements	D-25	400112	436,482	1,307,519	500,000	-	-	-	-	2,244,001
Electric Advanced Metering Infrastructure	D-26	400113	1,817,330	11,732,671	-	1,200,000	-	-	-	14,750,001
Supervisory Control and Data Acquisition / Cybersecurity	D-27	400115	71,389	208,611	80,000	80,000	80,000	80,000	80,000	680,000
Dispatch Center	D-28	400116	144,762	1,955,238	200,000	700,000	500,000	600,000	-	4,100,000
Balance of Plant Rehabilitation	D-29	400151	469,692	1,135,307	838,000	-	-	-	-	2,442,999
Turbine and Heat Recovery Steam Generator Rehabilitation	D-30	400152	175,610	1,156,390	800,000	-	-	-	-	2,132,000
Fiddyment KY4A Transformer Addition	D-31	500003	1,027,626	3,402,374	1,230,000	-	-	-	-	5,660,000
LED Streetlights Upgrade	D-32	500004	53,026	3,348,974	1,100,000	1,000,000	400,000	-	-	5,902,000
Grid Modernization	D-33	500044	-	400,000	20,000	835,000	428,000	428,000	-	2,111,000
Pleasant Grove 2 Substation Expansion	D-34	500045	-	468,000	1,210,000	570,000	-	-	-	2,248,000
Roseville Power Plant 2 Switchyard Upgrade	D-35	500046	-	308,000	548,000	-	-	-	-	856,000
12kV Recloser Dispatch Control	D-36	500047	-	230,000	60,000	160,000	-	-	-	450,000
Industrial Switchgear No. 2	D-37	500049	-	970,000	620,000	-	-	-	-	1,590,000
Berry Street Disconnect Switch	D-38	500050	-	460,000	490,000	-	-	-	-	950,000
Street Light Relocation	D-39	500068	-	100,000	105,000	105,000	105,000	105,000	-	520,000
TOTAL			**$ 10,312,340**	**$ 33,513,665**	**$ 15,147,000**	**$ 13,178,000**	**$ 10,154,000**	**$ 7,065,000**	**$ 5,780,000**	**$ 95,150,005**
Carryover Projects										
Roseville Power Plant 2 Rehabilitation		400085	$ 1,468,528	$ 2,053,471	$ -	$ -	$ -	$ -	$ -	$ 3,521,999
Fiber Storage Loop End of Life Rebuild		400111	4,595	217,405	-	-	-	-	-	222,000
Sierra Vista Substation		400114	9,041,224	1,538,776	-	-	-	-	-	10,580,000
Critical Systems Rehabilitation		400153	667,853	863,147	-	-	-	-	-	1,531,000
Berry St Direct Current System Redundancy		500002	20,844	119,156	-	-	-	-	-	140,000
Steam Turbine Enclosure		500005	1,611	2,278,389	-	-	-	-	-	2,280,000
Electric Vehicle Charging Station		500043	-	150,000	-	-	-	-	-	150,000
60kV Conductor Upgrade		500048	-	690,000	-	-	-	-	-	690,000
FY2019-20 Electric Utility Renovation and Restoration		500081	-	128,700	-	-	-	-	-	128,700
TOTAL CARRYOVER			**$ 11,204,655**	**$ 8,039,044**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 19,243,699**
TOTAL ROSEVILLE ELECTRIC PROJECTS			**$ 21,516,995**	**$ 41,552,709**	**$ 15,147,000**	**$ 13,178,000**	**$ 10,154,000**	**$ 7,065,000**	**$ 5,780,000**	**$ 114,393,704**

Electric Landscape Improvements

PROJECT NUMBER 500079

CLASSIFICATION Electric

DEPARTMENT Roseville Electric

LOCATION Citywide

DESCRIPTION
This project replaces and adds new landscaping adjacent to electric substations to improve aesthetic appearance.

OPERATING BUDGET IMPACT
This project will generate additional maintenance costs that will be included in existing landscape maintenance agreements.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
12/1/19

COMPLETION DATE
6/30/23

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 970,000	**$ 970,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
6001 - Electric	300,000	470,000	200,000	-	-	970,000
TOTAL	**$ 300,000**	**$ 470,000**	**$ 200,000**	**-**	**-**	**$ 970,000**

Capital Improvement Program

Roseville Energy Park Rehabilitation

PROJECT NUMBER 500096

CLASSIFICATION Electric

DEPARTMENT Roseville Electric

LOCATION 5120 Phillip Road

DESCRIPTION
The Energy Park rehabilitation project consists of piping upgrades, small-bore valve upgrades, boiler lining and casing modifications, minor upgrades to ancillary equipment, facilities rehabilitation, and correction of issues arising from plant cycling operations.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/20

COMPLETION DATE
6/30/25

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 2,147,000	**$ 2,147,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
6001 - Electric	319,000	457,000	457,000	457,000	457,000	2,147,000
TOTAL	**$ 319,000**	**$ 457,000**	**$ 457,000**	**$ 457,000**	**$ 457,000**	**$ 2,147,000**

Substation Security Upgrades

PROJECT NUMBER 500097

CLASSIFICATION Electric

DEPARTMENT Roseville Electric

LOCATION Citywide

DESCRIPTION
The Electric Department currently maintains 18 substations and two switchyards that are an integral part of providing power to the City's electric customers. Collectively, these substations distribute and transfer 100% of the power delivered to the City's internal electric grid. This project is requested to upgrade security measures at various substation locations with technology and infrastructure that will enhance the safety and security of the facilities. Upgrades include increasing the integrity of fencing and gates as well as the installation of digitally recorded camera systems.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/20

COMPLETION DATE
6/30/22

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 890,000	**$ 890,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
6001 - Electric	640,000	250,000	-	-	-	890,000
TOTAL	**$ 640,000**	**$ 250,000**	**-**	**-**	**-**	**$ 890,000**

Capital Improvement Program

Substation Walls

PROJECT NUMBER 500098

CLASSIFICATION Electric

DEPARTMENT Roseville Electric

LOCATION Substation Sites

DESCRIPTION
This project constructs walls at various substation locations for security and aesthetic purposes.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/20

COMPLETION DATE
6/30/22

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 1,230,000	**$ 1,230,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
6001 - Electric	30,000	1,200,000	-	-	-	1,230,000
TOTAL	**$ 30,000**	**$ 1,200,000**	**-**	**-**	**-**	**$ 1,230,000**

Capital Improvement Program

Roseville Energy Park Air Compressor Upgrade

PROJECT NUMBER 500099

CLASSIFICATION Electric

DEPARTMENT Roseville Electric

LOCATION 5120 Phillip Road

DESCRIPTION
The existing air compressors used for process control and service air are reaching the end of useful life and have reliability issues during summer operations. As the existing compressors pose a threat to safe-reliable operation, an enhanced design was selected to provide increased reliability, operational flexibility, and decreased operational costs. The upgraded compressors will allow for reduced operating temperatures, and provide improved control by ramping the individual compressors up and down based on system demand as opposed to the current on/off control method. In addition, the upgraded compressors will provide operational redundancy and the capability to perform maintenance on a single unit without removing the Roseville Energy Park (REP) from service. The new compressors provide both end of life replacement and operational improvement of the REP.

OPERATING BUDGET IMPACT
This project will slightly reduce Roseville Energy Park's electrical operating costs and plant parasitic load.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/20

COMPLETION DATE
6/30/22

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 326,000	**$ 326,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
6001 - Electric	326,000	-	-	-	-	326,000
TOTAL	**$ 326,000**	**-**	**-**	**-**	**-**	**$ 326,000**

116 S Grant Street Tenant Improvement

PROJECT NUMBER 500160

CLASSIFICATION Electric

DEPARTMENT Roseville Electric

LOCATION Citywide

DESCRIPTION
This project funds tenant improvements for the 116 S. Grant Street building. The project scope includes office space design and construction to support customer service functions, such as utility billing and customer solutions.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well planned infrastructure and growth

START DATE
7/1/20

COMPLETION DATE
6/30/21

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 250,000	**$ 250,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
6001 - Electric	250,000	-	-	-	-	250,000
TOTAL	**$ 250,000**	**-**	**-**	**-**	**-**	**$ 250,000**

Capital Improvement Program

Roseville Energy Park Site Security Cameras

PROJECT NUMBER T21001

CLASSIFICATION Electric

DEPARTMENT Roseville Electric

LOCATION 5120 Phillip Road

DESCRIPTION
This project will add multiple surveillance cameras along fencing and critical infrastructure access points at the Roseville Energy Park (REP), as well as update existing cameras to the latest technology. This project will address multiple vulnerabilities in the site security camera system identified on the REP physical security audit performed in 2019.

OPERATING BUDGET IMPACT
This project may have minimal to no impact on Roseville Energy Park's facility maintenance costs.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/20

COMPLETION DATE
6/30/22

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 602,000	**$ 602,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
6001 - Electric	-	602,000	-	-	-	602,000
TOTAL	**-**	**$ 602,000**	**-**	**-**	**-**	**$ 602,000**

Capital Improvement Program

Roseville Energy Park Site Security Improvements

PROJECT NUMBER T21002

CLASSIFICATION Electric

DEPARTMENT Roseville Electric

LOCATION 5120 Phillip Road

DESCRIPTION
The Roseville Energy Park physical security audit, performed in 2019, identified multiple vulnerabilities that are compounded by the encroaching developments in West Roseville. This project will correct identified deficiencies and apply best practices. In addition, the project will incorporate improvements to the road facing side of the facility that will give the Energy Park a similar look to other fixed assets in the area.

OPERATING BUDGET IMPACT
This project may have minimal to no impact on Roseville Energy Park's facility maintenance costs.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/20

COMPLETION DATE
6/30/23

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 2,894,000	**$ 2,894,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
6001 - Electric	-	362,000	2,532,000	-	-	2,894,000
TOTAL	**-**	**$ 362,000**	**$ 2,532,000**	**-**	**-**	**$ 2,894,000**

Electric New Services Project

PROJECT NUMBER 290001

CLASSIFICATION Electric

DEPARTMENT Roseville Electric

LOCATION Citywide

DESCRIPTION
This multi-year project provides funding for design and construction of new electric services in support of residential and commercial development. The assumptions for this project include:

Install service to 900 single family lots/units.
Install service to 400,000 square feet of commercial development.
Install 10,000 circuit feet of mainline cable.
Install and upgrade street lighting as needed.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Enhance economic vitality

START DATE
7/1/19

COMPLETION DATE
6/30/25

PROJECT STATUS
Construction

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	$ 4,000,000	$ 20,000,000	**$ 24,000,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
6001 - Electric	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	20,000,000
TOTAL	**$ 4,000,000**	**$ 4,000,000**	**$ 4,000,000**	**$ 4,000,000**	**$ 4,000,000**	**$ 20,000,000**

Electric Rehabilitation Relay Replacement

PROJECT NUMBER 400041

CLASSIFICATION Electric

DEPARTMENT Roseville Electric

LOCATION Citywide

DESCRIPTION
Replace and upgrade 12 Kilovolt (kV) and 60 kV protective relays that have reached the end of their useful lives. Protective relays are used in the power delivery system to detect faults (short circuits) and operate appropriate circuit breakers to isolate faults. This project includes the 12 kV system relays that have begun to inadvertently operate (trip), power line protection relays on the 60 kV system, and remaining electro-mechanical relays. There are approximately 30 relays that need replacement and upgrade under this project, including units at Southeast, Foothills, Berry Street, Fiddyment, Industrial, and Pleasant Grove substations.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/19

COMPLETION DATE
6/30/24

PROJECT STATUS
Construction

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
$ 2,931,118	$ 1,570,884	$ 968,000	**$ 5,470,002**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
6001 - Electric	363,000	244,000	209,000	152,000	-	968,000
TOTAL	**$ 363,000**	**$ 244,000**	**$ 209,000**	**$ 152,000**	**-**	**$ 968,000**

Cable Replacement

PROJECT NUMBER 400042

CLASSIFICATION Electric

DEPARTMENT Roseville Electric

LOCATION Citywide

DESCRIPTION
This project provides funding to replace and upgrade 12 Kilovolt (kV) underground cables that have reached the end of their service life.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/19

COMPLETION DATE
6/30/25

PROJECT STATUS
Construction

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
$ 2,931,769	$ 704,233	$ 5,575,000	**$ 9,211,002**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
6001 - Electric	1,075,000	900,000	1,200,000	1,200,000	1,200,000	5,575,000
TOTAL	**$ 1,075,000**	**$ 900,000**	**$ 1,200,000**	**$ 1,200,000**	**$ 1,200,000**	**$ 5,575,000**

60kV Power Line Restringing

PROJECT NUMBER 400043

CLASSIFICATION Electric

DEPARTMENT Roseville Electric

LOCATION Citywide

DESCRIPTION
This project provides funding to upgrade existing 60kV line ratings by increasing separation between 60kV conductors and adjacent facilities.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/19

COMPLETION DATE
6/30/25

PROJECT STATUS
Construction

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
$ 253,536	$ 55,464	$ 215,000	**$ 524,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
6001 - Electric	43,000	43,000	43,000	43,000	43,000	215,000
TOTAL	**$ 43,000**	**$ 43,000**	**$ 43,000**	**$ 43,000**	**$ 43,000**	**$ 215,000**

Zero Liquid Discharge Improvements

PROJECT NUMBER 400112

CLASSIFICATION Electric

DEPARTMENT Roseville Electric

LOCATION 5120 Phillip Road

DESCRIPTION
The existing system will no longer be supported by the original equipment manufacturer, which poses an increased security risk and a reduction in operational reliability. Replacing the system will address both issues while allowing for future system expansion at the Zero Liquid Discharge plant at the Roseville Energy Park. This project also addresses the existing undersized belt press, which results in upstream system backup and does not provide operational redundancy if a malfunction occurs. The proposed screw presses meet the planned increase in process flows and improve system reliability. The project will provide increased operating flexibility to the Zero Liquid Discharge facility and the Roseville Energy Park.

OPERATING BUDGET IMPACT
This project will improve Roseville Energy Park's process reliability and allow for future energy-saving projects in the Zero Liquid Discharge Plant.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/20

COMPLETION DATE
6/30/22

PROJECT STATUS
Procurement, Contracting

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
$ 436,482	$ 1,307,519	$ 500,000	**$ 2,244,001**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
6001 - Electric	500,000	-	-	-	-	500,000
TOTAL	**$ 500,000**	**-**	**-**	**-**	**-**	**$ 500,000**

Electric Advanced Metering Infrastructure

PROJECT NUMBER 400113

CLASSIFICATION Electric

DEPARTMENT Roseville Electric

LOCATION Citywide

DESCRIPTION
Roseville Electric faces increasing demands to provide meter data to customers to comply with new regulations and to meet increased customer expectations. Many Roseville Electric Utility customers, and especially customers with electric vehicles and solar panels, are requesting pricing options such as Time of Use (TOU) rates. A modern Advanced Metering Infrastructure (AMI) system is required to offer TOU rates to these customers. AMI would introduce two-way communication for meters, allowing remote reads and expanded interaction between the utility and its customers. An AMI system also provides customers a detailed view of their electricity usage and allows them to make changes to increase the efficient use of electricity. This project progresses from a business case, through a third-party implementation, and finishes with the AMI system being installed and operating.

OPERATING BUDGET IMPACT
Once the project is complete, there will be various ongoing system/software maintenance and licensing fees to be funded by Electric, Environmental Utilities, and Utility Billing operating budgets.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/16

COMPLETION DATE
6/30/22

PROJECT STATUS
Construction

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
$ 1,817,330	$ 11,732,671	$ 1,200,000	**$ 14,750,001**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
6001 - Electric	-	1,200,000	-	-	-	1,200,000
TOTAL	**-**	**$ 1,200,000**	**-**	**-**	**-**	**$ 1,200,000**

Supervisory Control and Data Acquisition (SCADA) Cybersecurity

PROJECT NUMBER 400115

CLASSIFICATION Electric

DEPARTMENT Roseville Electric

LOCATION Citywide

DESCRIPTION
This project funds hardware and software upgrades to Electric's Supervisory Control and Data Acquisition (SCADA) system and cybersecurity enhancements. The SCADA system is critical to support the reliable operation of the Roseville Electric Utility's distribution system. The system has reached the end of its useful life and requires replacement. Application upgrades, in addition to Windows upgrades, are necessary to ensure software compatibility. Furthermore, upgrading Windows operating system and applying security patches are mandated security measures from the North American Electric Reliability Corporation (NERC) and Western Electricity Coordinating Council (WECC).

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/19

COMPLETION DATE
6/30/25

PROJECT STATUS
Construction

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
$ 71,389	$ 208,611	$ 400,000	**$ 680,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
6001 - Electric	80,000	80,000	80,000	80,000	80,000	400,000
TOTAL	**$ 80,000**	**$ 80,000**	**$ 80,000**	**$ 80,000**	**$ 80,000**	**$ 400,000**

Capital Improvement Program

Dispatch Center

PROJECT NUMBER 400116

CLASSIFICATION Electric

DEPARTMENT Roseville Electric

LOCATION 2090 Hilltop Circle

DESCRIPTION
This project renovates the Electric Dispatch Center to meet dispatching needs in the near-term and long-term future, taking advantage of current technologies in dispatch centers. The project will encompass tenant improvement construction, dispatch consoles, and audio-visual equipment.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/19

COMPLETION DATE
6/30/24

PROJECT STATUS
Construction

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
$ 144,762	$ 1,955,238	$ 2,000,000	**$ 4,100,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
6001 - Electric	200,000	700,000	500,000	600,000	-	2,000,000
TOTAL	**$ 200,000**	**$ 700,000**	**$ 500,000**	**$ 600,000**	**-**	**$ 2,000,000**

Balance of Plant Rehabilitation

PROJECT NUMBER 400151

CLASSIFICATION Electric

DEPARTMENT Roseville Electric

LOCATION 5120 Phillip Road

DESCRIPTION
The existing balance of plant controls, Emerson's Ovation version 3.5, has reached the end of its useful life. The system is critical for controlling the Roseville Energy Park's boiler, steam, feedwater, and ancillary support equipment. The outdated system poses increased security, safety, and operational reliability risk. This project will update the system to the most recent version, requiring hardware replacements and program changes to resolve these issues.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/20

COMPLETION DATE
6/30/22

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
$ 469,692	$ 1,135,307	$ 838,000	**$ 2,442,999**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
6001 - Electric	838,000	-	-	-	-	838,000
TOTAL	**$ 838,000**	**-**	**-**	**-**	**-**	**$ 838,000**

Turbine and Heat Recovery Steam Generator Rehabilitation

PROJECT NUMBER 400152

CLASSIFICATION Electric

DEPARTMENT Roseville Electric

LOCATION 5120 Phillip Road

DESCRIPTION
The existing automatic voltage regulator (AVR) for the steam turbine generator has reached end of life and experienced partial failure, for which there are no replacement components. This project will replace the AVR with a newer model, which may provide better voltage support while in operation. This project will also upgrade the existing Siemens T-3000 control system server and operating terminals that have reached end of life. The obsolete hardware poses an increased security risk and reduces operational reliability. The hardware upgrade will resolve these issues, allowing for the continued safe operation of the plant.

OPERATING BUDGET IMPACT
There is no ongoing operating budget impact expected upon the completion of the project. This project will require out of state travel for the factory acceptance test.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/20

COMPLETION DATE
6/30/22

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
$ 175,610	$ 1,156,390	$ 800,000	**$ 2,132,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
6001 - Electric	800,000	-	-	-	-	800,000
TOTAL	**$ 800,000**	**-**	**-**	**-**	**-**	**$ 800,000**

Capital Improvement Program

Fiddyment KY4A Transformer Addition

PROJECT NUMBER 500003

CLASSIFICATION Electric

DEPARTMENT Roseville Electric

LOCATION 6821 Fiddyment Road

DESCRIPTION
This project adds a transformer at the Fiddyment substation for the purpose of ensuring the City has adequate power supply capacity in the event of the failure of other critical system equipment.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/19

COMPLETION DATE
6/30/22

PROJECT STATUS
Construction

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
$ 1,027,626	$ 3,402,374	$ 1,230,000	**$ 5,660,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
6001 - Electric	1,230,000	-	-	-	-	1,230,000
TOTAL	**$ 1,230,000**	**-**	**-**	**-**	**-**	**$ 1,230,000**

LED Streetlights Upgrade

PROJECT NUMBER 500004

CLASSIFICATION Electric

DEPARTMENT Roseville Electric

LOCATION Citywide

DESCRIPTION
This project will retrofit the City's aging inductive street lighting system with energy-efficient LED replacement heads. Roseville Electric owns and operates more than 13,000 streetlights with various fixture styles. The LED lighting retrofit program will be executed using a combination of City and contractor labor.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
2/1/19

COMPLETION DATE
6/30/23

PROJECT STATUS
Construction

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
$ 53,026	$ 3,348,974	$ 2,500,000	**$ 5,902,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
6001 - Electric	1,100,000	1,000,000	400,000	-	-	2,500,000
TOTAL	**$ 1,100,000**	**$ 1,000,000**	**$ 400,000**	**-**	**-**	**$ 2,500,000**

Grid Modernization

PROJECT NUMBER 500044

CLASSIFICATION Electric

DEPARTMENT Roseville Electric

LOCATION Citywide

DESCRIPTION
This project will fund the installation of next-generation communication equipment along with technology that will help crews locate faults more quickly.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/19

COMPLETION DATE
6/30/24

PROJECT STATUS
Construction

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	$ 400,000	$ 1,711,000	**$ 2,111,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
6001 - Electric	20,000	835,000	428,000	428,000	-	1,711,000
TOTAL	**$ 20,000**	**$ 835,000**	**$ 428,000**	**$ 428,000**	**-**	**$ 1,711,000**

Pleasant Grove 2 Substation Expansion

PROJECT NUMBER 500045

CLASSIFICATION Electric

DEPARTMENT Roseville Electric

LOCATION 7501 Foothills Boulevard

DESCRIPTION
This project funds the expansion of the existing Pleasant Grove substation to accommodate new customers coming online. A transformer repurposed from the Park substation will serve as a second transformer at the Pleasant Grove substation and will be in place at the start of this expansion project. The components needed to complete the substation are 60 kV circuit breakers, 60 kV bus work, transformer protection (Phase1), and a new 4-feeder 12 kV switchgear building (Phase 2).

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/19

COMPLETION DATE
6/30/23

PROJECT STATUS
Construction

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	$ 468,000	$ 1,780,000	**$ 2,248,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
6001 - Electric	1,210,000	570,000	-	-	-	1,780,000
TOTAL	**$ 1,210,000**	**$ 570,000**	**-**	**-**	**-**	**$ 1,780,000**

Capital Improvement Program

Roseville Power Plant 2 Switchyard Upgrade

PROJECT NUMBER 500046

CLASSIFICATION Electric

DEPARTMENT Roseville Electric

LOCATION 2155 Nichols Drive, Rocklin, CA 95765

DESCRIPTION
This project replaces 60kV disconnect switches and structural steel, updates communication equipment, and replaces the protection package for incoming 60kV line, set-up transformers, and hardware.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/19

COMPLETION DATE
6/30/21

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	$ 308,000	$ 548,000	**$ 856,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
6001 - Electric	548,000	-	-	-	-	548,000
TOTAL	**$ 548,000**	**-**	**-**	**-**	**-**	**$ 548,000**

12kV Recloser Dispatch Control

PROJECT NUMBER 500047

CLASSIFICATION Electric

DEPARTMENT Roseville Electric

LOCATION Citywide

DESCRIPTION
This project replaces existing recloser control switches with remotely operable switches. The reclosing function of system 12kV circuit breakers is usually enabled to allow the automatic restoration of customers in the event of a transitory fault. When field crews perform switching operations on the 12kV system or work with energized equipment, the reclosing function must be disabled for safety purposes. By replacing the existing recloser control switches with remotely operable switches, dispatchers will be able to disable the reclosers remotely. This change will save time and resources by eliminating the need to send personnel to the substation prior to performing work.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/19

COMPLETION DATE
6/30/22

PROJECT STATUS
Construction

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	$ 230,000	$ 220,000	**$ 450,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
6001 - Electric	60,000	160,000	-	-	-	220,000
TOTAL	**$ 60,000**	**$ 160,000**	**-**	**-**	**-**	**$ 220,000**

Industrial Switchgear No. 2

PROJECT NUMBER 500049

CLASSIFICATION Electric

DEPARTMENT Roseville Electric

LOCATION 8201 Industrial Boulevard

DESCRIPTION
This project comprises the replacement of switchgear, which will provide increased system reliability and equipment protection. The project also includes upgrades to the protection and controls for the breakers, as they require more repairs during routine maintenance than should be necessary due to failing components. The upgrades are critical as circuit breakers are no longer manufactured, and spare parts are not available.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/19

COMPLETION DATE
6/30/21

PROJECT STATUS
Construction

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	$ 970,000	$ 620,000	**$ 1,590,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
6001 - Electric	620,000	-	-	-	-	620,000
TOTAL	**$ 620,000**	**-**	**-**	**-**	**-**	**$ 620,000**

Berry Street Disconnect Switch

PROJECT NUMBER 500050

CLASSIFICATION Electric

DEPARTMENT Roseville Electric

LOCATION 850 Galleria Blvd.

DESCRIPTION
This project replaces all of the 60kV disconnect switches at the Berry Street Substation. These high voltage switches are used to isolate equipment during maintenance, are old and difficult to operate and could cause personal injuries to employees during operation. Also, they are difficult to close properly and if not properly aligned, could cause equipment damage. The replacement of the disconnect switches will increase reliability and staff safety.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/19

COMPLETION DATE
6/30/21

PROJECT STATUS
Construction

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	$ 460,000	$ 490,000	**$ 950,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
6001 - Electric	490,000	-	-	-	-	490,000
TOTAL	**$ 490,000**	**-**	**-**	**-**	**-**	**$ 490,000**

Street Light Relocation

PROJECT NUMBER 500068

CLASSIFICATION Electric

DEPARTMENT Roseville Electric

LOCATION Diamond Oaks Road

DESCRIPTION
This project will relocate streetlights in selected areas, to resolve concerns with partially blocked sidewalks in some locations within the City.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/19

COMPLETION DATE
6/30/24

PROJECT STATUS
Construction

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	$ 100,000	$ 420,000	**$ 520,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
6001 - Electric	105,000	105,000	105,000	105,000	-	420,000
TOTAL	**$ 105,000**	**$ 105,000**	**$ 105,000**	**$ 105,000**	**-**	**$ 420,000**

General Government Summary: FY2020-21 through FY2024-25

Project Title	Page	Project No.	Prior Years Actuals	FY2019-20 Amended Budget	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total Project
Existing Projects										
Blue Oaks Boulevard Project	D-41	400098	-	900,000	1,500,000	-	-	-	-	2,400,000
Westpark Drive Extension	D-42	500071	-	2,343,740	1,000,000	-	-	-	-	3,343,740
TOTAL GENERAL GOVERNMENT PROJECTS			**$ -**	**$ 3,243,740**	**$ 2,500,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 5,743,740**

Blue Oaks Boulevard Project

PROJECT NUMBER 400098

CLASSIFICATION General Government

DEPARTMENT Development Services Department

LOCATION 311 Vernon Street

DESCRIPTION
This project provides funding for the construction and extension of the Blue Oaks Boulevard via reimbursement agreements with developers.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/17

COMPLETION DATE
6/30/21

PROJECT STATUS
Construction

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	$ 900,000	$ 1,500,000	**$ 2,400,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
3180 - Blue Oaks Blvd Fee	1,500,000	-	-	-	-	1,500,000
TOTAL	**$ 1,500,000**	**-**	**-**	**-**	**-**	**$ 1,500,000**

Westpark Drive Extension

PROJECT NUMBER 500071

CLASSIFICATION General Government

DEPARTMENT Development Services Department

LOCATION Westpark Drive

DESCRIPTION
This project provides funding for the construction of Westpark Drive extension up to Blue Oaks Boulevard via reimbursement agreements with developers.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/19

COMPLETION DATE
6/30/21

PROJECT STATUS
Construction

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	$ 2,343,740	$ 1,000,000	**$ 3,343,740**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
3181 - Westpark Drive Fee	1,000,000	-	-	-	-	1,000,000
TOTAL	**$ 1,000,000**	**-**	**-**	**-**	**-**	**$ 1,000,000**

Parks, Recreation & Libraries Summary: FY2020-21 through FY2024-25

Project Title	Page	Project No.	Prior Years Actuals	FY2019-20 Amended Budget	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total Project
New Projects										
JM-50 School Park	D-44	500100	$ -	$ -	$ 125,000	$ -	$ 1,500,000	$ -	$ -	$ 1,625,000
W-50D Neighborhood Park	D-45	500101	-	-	90,000	850,000	-	-	-	940,000
WB-50 School Park	D-46	500102	-	-	125,000	-	1,500,000	-	-	1,625,000
Johnson Pool Upgrades - Phase 1	D-47	500105	-	-	150,000	-	-	-	-	150,000
Shade Structure at Mahany All Weather Field	D-48	500106	-	-	40,000	-	-	-	-	40,000
Maidu Skate Track	D-49	500107	-	-	70,000	-	-	-	-	70,000
Misty Wood Play Structure Replacement	D-50	500108	-	-	160,000	-	-	-	-	160,000
Royer Park Play Structure	D-51	500109	-	-	200,000	-	-	-	-	200,000
Existing Projects										
W-50C Neigborhood Park	D-52	500042	-	90,000	1,000,000	-	-	-	-	1,090,000
TOTAL			**$ -**	**$ 90,000**	**$ 1,960,000**	**$ 850,000**	**$ 3,000,000**	**$ -**	**$ -**	**$ 5,900,000**
Carryover Projects										
Park Site 56 Gibson Park		400004	$ 38,273	$ 99,756	$ -	$ -	$ -	$ -	$ -	$ 138,029
Harry Crabb Park		400007	2,061,902	6,348,408	-	-	-	-	-	8,410,310
Central Park Phase One		400011	2,471,214	28,071	-	-	-	-	-	2,499,285
WRSP Community Center & Pistachio Regional Park (F-56)		400019	453,281	7,452,011	-	-	-	-	-	7,905,292
Stizzo F 50 Park		400066	1,908,029	161,971	-	-	-	-	-	2,070,000
NC-57 Neighborhood Park		400067	21,996	178,004	-	-	-	-	-	200,000
Sports Park Complex		400068	1,322,052	3,942,946	-	-	-	-	-	5,264,998
Denio Family Park (F-54)		400118	1,768	78,233	-	-	-	-	-	80,001
Sierra Crossing Park W 50A		400120	1,600,968	109,032	-	-	-	-	-	1,710,000
Saugstad Park Renovations		400122	75	149,925	-	-	-	-	-	150,000
Astill Family Park (F-54)		400124	851,426	197,194	-	-	-	-	-	1,048,620
Roseville Aquatics Complex (RAC) Pool Rehabilitation		400125	1,306,559	272,292	-	-	-	-	-	1,578,851
Recreation Software		400135	153,710	46,290	-	-	-	-	-	200,000
Maidu Trail Improvements		400136	84	171,702	-	-	-	-	-	171,786
Richard & Pauline Roccucci Park (W-51)		400155	494,196	1,705,804	-	-	-	-	-	2,200,000
RG Phillips Park (F-52)		400156	203,783	1,396,217	-	-	-	-	-	1,600,000
Nela Luken Park at The Village Center		400158	2,378,046	4,753	-	-	-	-	-	2,382,799
Recreation Facility Capital Replacement		400159	68,199	21,001	-	-	-	-	-	89,200
Adventure Club Modular Facilty		400186	323,806	346,193	-	-	-	-	-	669,999
John L. Sullivan Park (WB-51)		500008	19,695	927,305	-	-	-	-	-	947,000
Johnson Pool Upgrade Affordable Housing		500026	287,008	18,192	-	-	-	-	-	305,200
F-51 School Park		500040	-	100,000	-	-	-	-	-	100,000
W-50E Park Site		500041	-	100,000	-	-	-	-	-	100,000
Central Park Phase III		500076	-	5,924,002	-	-	-	-	-	5,924,002
Recreation Management Software Replacement		500090	-	200,000	-	-	-	-	-	200,000
TOTAL CARRYOVER			**$ 15,966,070**	**$ 29,979,302**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 45,945,372**
TOTAL PARKS, RECREATION & LIBRARIES PROJECTS			**$ 15,966,070**	**$ 30,069,302**	**$ 1,960,000**	**$ 850,000**	**$ 3,000,000**	**$ -**	**$ -**	**$ 51,845,372**

JM-50 School Park

PROJECT NUMBER 500100

CLASSIFICATION Parks, Recreation & Libraries

DEPARTMENT Parks, Recreation & Libraries

LOCATION Sierra Vista Specific Plan

DESCRIPTION
This project provides funding for the design and construction of an eight-acre school park in the Sierra Vista Specific Plan area. The park amenities will be determined during the design phase of the project. The budget request for FY2020-21 includes costs for design services and preparation of construction documents. The construction phase is planned to start during FY2022-23.

OPERATING BUDGET IMPACT
Upon project completion, ongoing maintenance costs will be paid by Sierra Vista Specific Plan Communities Facilities District (Public Services).

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/20

COMPLETION DATE
6/30/25

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 1,625,000	**$ 1,625,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
3319 - Neighborhood Park - Sierra Vista	125,000	-	1,500,000	-	-	1,625,000
TOTAL	**$ 125,000**	**-**	**$ 1,500,000**	**-**	**-**	**$ 1,625,000**

Capital Improvement Program

W-50D Neighborhood Park

PROJECT NUMBER 500101

CLASSIFICATION Parks, Recreation & Libraries

DEPARTMENT Parks, Recreation & Libraries

LOCATION West Roseville, Phase 4 Garland at Campanella

DESCRIPTION
This project will provide funding for the design and construction of a 1.5-acre neighborhood park in the West Roseville area. The park amenities will be determined during the design phase of the project. The budget request for FY2020-21 includes costs for design services and preparation of construction documents. The construction phase is planned to start during FY2021-22.

OPERATING BUDGET IMPACT
Upon project completion, ongoing maintenance costs will be paid by West Roseville Specific Plan Communities Facilities District (Public Services).

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/20

COMPLETION DATE
6/30/24

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 940,000	**$ 940,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
3311 - Neighborhood Park - West Roseville SP	90,000	850,000	-	-	-	940,000
TOTAL	**$ 90,000**	**$ 850,000**	**-**	**-**	**-**	**$ 940,000**

WB-50 School Park

PROJECT NUMBER 500102

CLASSIFICATION Parks, Recreation & Libraries

DEPARTMENT Parks, Recreation & Libraries

LOCATION Sierra Vista Specific Plan

DESCRIPTION
This project will provide funding for the design and construction of a 9.6-acre school park in the Sierra Vista Specific Plan area. The park amenities will be determined during the design phase of the project. The budget request for FY2020-21 includes costs for design services and preparation of construction documents. The construction phase is planned to start during FY2022-23.

OPERATING BUDGET IMPACT
Upon project completion, ongoing maintenance costs will be paid by Westbrook Communities Facilities District (Public Services).

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/20

COMPLETION DATE
6/30/25

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 1,625,000	**$ 1,625,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
3318 - Neighborhood Park - Westbrook	125,000	-	1,500,000	-	-	1,625,000
TOTAL	**$ 125,000**	**-**	**$ 1,500,000**	**-**	**-**	**$ 1,625,000**

Capital Improvement Program

Johnson Pool Upgrades - Phase 1

PROJECT NUMBER 500105

CLASSIFICATION Parks, Recreation & Libraries

DEPARTMENT Parks, Recreation & Libraries

LOCATION Johnson Pool - 100 D Street

DESCRIPTION
Phase 1 of the Johnson Pool Upgrades project includes the hiring of a consultant to review, prioritize, and identify costs associated with needed retrofits to ensure overall safety and operational efficiencies. Work on minimal bathroom fixture upgrades will also be completed as part of this project.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/20

COMPLETION DATE
7/1/25

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 150,000	**$ 150,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
3130 - Parks Recreation and Library Capital Projects	150,000	-	-	-	-	150,000
TOTAL	**$ 150,000**	**-**	**-**	**-**	**-**	**$ 150,000**

Capital Improvement Program

Shade Structure at Mahany All Weather Field

PROJECT NUMBER 500106

CLASSIFICATION Parks, Recreation & Libraries

DEPARTMENT Parks, Recreation & Libraries

LOCATION Mahany Park, 1545 Pleasant Grove Boulevard

DESCRIPTION
This project will provide funding for a new shade canopy over a second set of bleachers at the all-weather field for spectator comfort.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/20

COMPLETION DATE
12/31/21

PROJECT STATUS
Construction

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 40,000	**$ 40,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
3130 - Parks Recreation and Library Capital Projects	40,000	-	-	-	-	40,000
TOTAL	**$ 40,000**	**-**	**-**	**-**	**-**	**$ 40,000**

Maidu Skate Track

PROJECT NUMBER 500107

CLASSIFICATION Parks, Recreation & Libraries

DEPARTMENT Parks, Recreation & Libraries

LOCATION Maidu Park, 1550 Maidu Drive

DESCRIPTION
This project will provide funding to add new skate elements in the skate track where older items have been removed. Actual elements to be replaced are yet to be determined.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/20

COMPLETION DATE
6/30/21

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 70,000	**$ 70,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
3130 - Parks Recreation and Library Capital Projects	70,000	-	-	-	-	70,000
TOTAL	**$ 70,000**	**-**	**-**	**-**	**-**	**$ 70,000**

Capital Improvement Program

Misty Wood Play Structure Replacement

PROJECT NUMBER 500108

CLASSIFICATION Parks, Recreation & Libraries

DEPARTMENT Parks, Recreation & Libraries

LOCATION Misty Wood Park - 1501 Misty Wood Drive

DESCRIPTION
This project provides funding to replace aging children's play structure at Misty Wood Park.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/20

COMPLETION DATE
6/30/21

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 160,000	**$ 160,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
3130 - Parks Recreation and Library Capital Projects	160,000	-	-	-	-	160,000
TOTAL	**$ 160,000**	**-**	**-**	**-**	**-**	**$ 160,000**

Royer Park Play Structure

PROJECT NUMBER 500109

CLASSIFICATION Parks, Recreation & Libraries

DEPARTMENT Parks, Recreation & Libraries

LOCATION Royer Park - 190 Park Drive

DESCRIPTION
This project provides funding to replace the aging school-aged play structure at Royer Park.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/20

COMPLETION DATE
6/30/22

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 200,000	**$ 200,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
3130 - Parks Recreation and Library Capital Projects	200,000	-	-	-	-	200,000
TOTAL	**$ 200,000**	**-**	**-**	**-**	**-**	**$ 200,000**

W-50C Neighborhood Park

PROJECT NUMBER 500042

CLASSIFICATION Parks, Recreation & Libraries

DEPARTMENT Parks, Recreation & Libraries

LOCATION West Roseville Specific Plan - Garland at Telluride

DESCRIPTION
This project funds the design and construction of a 1.5-acre neighborhood park. Amenities include a shaded picnic area, a children's play area, a half-court for basketball, bocce ball courts, a tricycle track, and walkways.

OPERATING BUDGET IMPACT
Upon project completion, on-going maintenance costs will be paid by West Roseville Specific Plan Communities Facilities District (Public Services).

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/20

COMPLETION DATE
6/30/23

PROJECT STATUS
Construction

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	$ 90,000	$ 1,000,000	**$ 1,090,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
3311 - Neighborhood Park - West Roseville SP	1,000,000	-	-	-	-	1,000,000
TOTAL	**$ 1,000,000**	**-**	**-**	**-**	**-**	**$ 1,000,000**

Public Safety Summary: FY2020-21 through FY2024-25

Project Title	Page	Project No.	Prior Years Actuals	FY2019-20 Amended Budget	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total Project
New Projects										
VHF System Replacement	D-54	500137	$ -	$ -	$ 150,000	$ -	$ -	$ -	$ -	$ 150,000
TOTAL			**$ -**	**$ -**	**$ 150,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 150,000**
Carryover Projects										
Fire Mobile Data Computers Replacement		500035	$ -	$ 228,000	$ -	$ -	$ -	$ -	$ -	$ 228,000
Fire Station 8		500067	-	401,000	-	-	-	-	-	401,000
TOTAL CARRYOVER			**$ -**	**$ 629,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 629,000**
TOTAL PUBLIC SAFETY PROJECTS			**$ -**	**$ 629,000**	**$ 150,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 779,000**

VHF System Replacement

PROJECT NUMBER 500137

CLASSIFICATION Public Safety

DEPARTMENT Information Technology Department

LOCATION Citywide

DESCRIPTION
The scope of the Very High Frequency (VHF) Replacement project includes procurement, engineering, and implementing modern and standardized VHF radio system improvements to establish consistent radio coverage. This rehabilitation effort will stabilize VHF communications with regional VHF partners and offer consistent and centralized support.

OPERATING BUDGET IMPACT
This project is currently in the research/planning phase; therefore, the exact ongoing operating costs are still being determined. After the project is complete, ongoing maintenance/support costs will be covered by the Information Technology operating budget.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/20

COMPLETION DATE
6/30/22

PROJECT STATUS
Planning

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 150,000	**$ 150,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
4101 - Information Technology Operations	150,000	-	-	-	-	150,000
TOTAL	**$ 150,000**	**-**	**-**	**-**	**-**	**$ 150,000**

Public Works Summary: FY2020-21 through FY2024-25

Project Title	Page	Project No.	Prior Years Actuals	FY2019-20 Amended Budget	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total Project
New Projects										
Purchase of Seven New Zero Emission Commuter Buses	D-57	500111	$ -	$ -	$ 10,000	$ 10,000	$ 6,325,000	$ -	$ -	$ 6,345,000
Purchase of Eight Replacement Dial-A-Ride Buses	D-58	500112	-	-	10,000	1,820,000	-	-	-	1,830,000
Dry Creek Greenway West Trail Design and Construction	D-59	500113	-	-	20,000	1,340,000	1,340,000	13,250,000	-	15,950,000
Pleasant Grove Boulevard Widening Project	D-60	500115	-	-	600,000	-	-	-	-	600,000
Roseville Parkway Widening and Pleasant Grove Boulevard Triple Lefts	D-61	500116	-	-	1,000,000	-	-	-	-	1,000,000
Vernon Street Roundabout	D-62	500118	-	-	100,000	-	-	-	-	100,000
FY2020-21 Security Upgrades	D-63	500121	-	-	61,000	-	-	-	-	61,000
Alternative Transportation - Housing Front Counter Security Renovation	D-64	500122	-	-	175,000	-	-	-	-	175,000
FY2020-21 PRL and Golf Courses - Renovation and Restoration	D-65	500125	-	-	717,500	-	-	-	-	717,500
Martha Riley Library Building Controls and Boiler Replacement	D-66	500127	-	-	220,000	-	-	-	-	220,000
FY2020-21 GF Parking Structures - Renovation and Restoration	D-67	500128	-	-	493,000	-	-	-	-	493,000
FY2020-21 GF Rental Facilities - Renovation and Restoration	D-68	500129	-	-	840,500	-	-	-	-	840,500
FY2020-21 Fleet Services - Renovation and Restoration	D-69	500130	-	-	110,000	-	-	-	-	110,000
Fleet Management Information System Replacement	D-70	500161	-	-	500,000	-	-	-	-	500,000
TOTAL			**$ -**	**$ -**	**$ 4,857,000**	**$ 3,170,000**	**$ 7,665,000**	**$ 13,250,000**	**$ -**	**$ 28,942,000**
Carryover Projects										
Washington and Andora Widening		400015	$ 4,696,981	$ 1,366,515	$ -	$ -	$ -	$ -	$ -	$ 6,063,496
Storm Drain Project		400018	1,382,964	4,167,034	-	-	-	-	-	5,549,998
Dry Creek Greenway East Trail Project Community Planning and Outreach		400022	2,028,896	2,025,776	-	-	-	-	-	4,054,672
Sierra Gardens Transfer Point Improvements		400024	2,336,446	244,110	-	-	-	-	-	2,580,556
Oak Street Extension of the Miners Ravine Trail		400028	10,793,562	2,235,317	-	-	-	-	-	13,028,879
Oakridge Bridge Replacement		400031	850,574	2,999,430	-	-	-	-	-	3,850,004
Harding Royer Trail Segment 3		400034	1,141,035	260,659	-	-	-	-	-	1,401,694
Downtown Replacement Bridge Project		400038	431,551	249,843	-	-	-	-	-	681,394
Oak Street Parking Garage		400054	14,753,657	183,504	-	-	-	-	-	14,937,161
Flood Alert System Replacement Project		400056	54,601	205,076	-	-	-	-	-	259,677
Blue Oaks Pleasant Grove CMS		400057	52,001	107,997	-	-	-	-	-	159,998
Woodcreek Oaks Widening		400074	8,826,407	1,066,656	-	-	-	-	-	9,893,063
Maidu Park Trail Repair		400088	19,899	355,101	-	-	-	-	-	375,000
Pleasant Grove Creek Trail Gap Closure at Veterans Park		400089	-	180,000	-	-	-	-	-	180,000
Taylor Road Commuter Bus Stop		400127	8,174	81,825	-	-	-	-	-	89,999
West Roseville Specific Plan Parcel W-81 Bike Trail Phase 1		400130	530	531,017	-	-	-	-	-	531,547
2018 Curb, Gutter, Sidewalk, and ADA Ramp Project		400137	31,747	3,703,253	-	-	-	-	-	3,735,000

Public Works Summary: FY2020-21 through FY2024-25

Project Title	Page	Project No.	Prior Years Actuals	FY2019-20 Amended Budget	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total Project
Mahany Park Trail		400163	3,269	346,731	-	-	-	-	-	350,000
Commuter Bus Replacement		400164	12,601	4,241,660	-	-	-	-	-	4,254,261
Bus Rehabilitation		400165	4,177	1,545,824	-	-	-	-	-	1,550,001
Dry Creek Greenway West Planning		400166	295,071	21,345	-	-	-	-	-	316,416
On Board Bus Technology		500006	-	150,000	-	-	-	-	-	150,000
Fiddyment Ranch Open Space Parcel F84 Trail		500025	-	115,000	-	-	-	-	-	115,000
Junction Park Regency Traffic Signal		500027	410,084	120,141	-	-	-	-	-	530,225
Passport Center		500031	90,113	404,886	-	-	-	-	-	494,999
Junction Vallejo Intersection		500032	1,491,075	157,338	-	-	-	-	-	1,648,413
Downtown Pedestrian Safety Connected Vehicle Pilot Project		500051	-	200,000	-	-	-	-	-	200,000
2020 Curb, Gutter, Sidewalk, and ADA Ramp Project		500066	-	275,000	-	-	-	-	-	275,000
Washington Blvd All American Roundabout		500070	90,424	509,576	-	-	-	-	-	600,000
Fixed Route Bus Replacement and Commuter Bus Fleet Expansion		500077	-	4,294,814	-	-	-	-	-	4,294,814
Roseville Parkway Extension		500078	-	2,825,000	-	-	-	-	-	2,825,000
Automotive Services - Bus and Car Wash Replacement		500083	-	660,000	-	-	-	-	-	660,000
TOTAL CARRYOVER			**$ 49,805,839**	**$ 35,830,428**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 85,636,267**
TOTAL PUBLIC WORKS PROJECTS			**$ 49,805,839**	**$ 35,830,428**	**$ 4,857,000**	**$ 3,170,000**	**$ 7,665,000**	**$ 13,250,000**	**$ -**	**$ 114,578,267**

Purchase of Seven New Zero Emission Commuter Buses

PROJECT NUMBER 500111

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION Citywide

DESCRIPTION
Funding for this project in FY2020-21 plans for the purchase of seven zero-emission, battery-electric commuter buses to replace existing buses in the fleet that have met or exceeded their minimum useful life. Procurement activities to begin in FY2020-21, with award anticipated in FY2021-22, and buses delivered/accepted in FY2022-23.

OPERATING BUDGET IMPACT
Replacing the seven commuter buses will reduce annual fleet maintenance and fleet fueling costs.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Remain fiscally responsible in a changing world

START DATE
7/1/20

COMPLETION DATE
6/30/23

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 6,345,000	**$ 6,345,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
6511 - Transit	10,000	10,000	6,325,000	-	-	6,345,000
TOTAL	**$ 10,000**	**$ 10,000**	**$ 6,325,000**	**-**	**-**	**$ 6,345,000**

Purchase of Eight Replacement Dial-A-Ride Buses

PROJECT NUMBER 500112

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION Citywide

DESCRIPTION
Funding for this project in FY2020-21 plans for the purchase of eight Dial-A-Ride buses to replace existing buses in the fleet that have met or exceeded their minimum useful life. Procurement activities to begin in FY2020-21, with award anticipated in FY2020-21 or FY2021-22, and delivery/acceptance into fleet during FY2022-23.

OPERATING BUDGET IMPACT
Replacing the eight Dial-A-Ride buses will reduce annual fleet maintenance costs.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Remain fiscally responsible in a changing world

START DATE
7/1/20

COMPLETION DATE
6/30/23

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 1,830,000	**$ 1,830,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
6511 - Transit	10,000	1,820,000	-	-	-	1,830,000
TOTAL	**$ 10,000**	**$ 1,820,000**	**-**	**-**	**-**	**$ 1,830,000**

Dry Creek Greenway West Trail Design and Construction

PROJECT NUMBER 500113

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION Along Dry Creek from Riverside Avenue to Cook-Riolo Road

DESCRIPTION
This project provides funding for the design and construction of a three-mile-long multi-use trail in the City of Roseville and unincorporated Placer County along Dry Creek from Riverside Avenue to Cook-Riolo Road. The project will provide local and regional bikeway and pedestrian connections.

OPERATING BUDGET IMPACT
Construction of the trail will result in increased trail maintenance costs. Local Transportation Funds (LTF) will pay for trail maintenance activities for the portion of the trail in the City of Roseville.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth.

START DATE
7/1/20

COMPLETION DATE
6/30/25

PROJECT STATUS
Design

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 15,950,000	**$ 15,950,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
6520 - Transportation	20,000	1,340,000	1,340,000	13,250,000	-	15,950,000
TOTAL	**$ 20,000**	**$ 1,340,000**	**$ 1,340,000**	**$ 13,250,000**	**-**	**$ 15,950,000**

Pleasant Grove Boulevard Widening Project

PROJECT NUMBER 500115

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION Pleasant Grove Blvd from Foothills Blvd to Woodcreek Oaks Blvd

DESCRIPTION
This project will provide funding to widen Pleasant Grove Boulevard from two lanes to three lanes in each direction into the center median, from Foothills Boulevard west to Woodcreek Oaks Boulevard. The budget request for FY2020-21 covers the design phase of the project.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/20

COMPLETION DATE
6/30/23

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 600,000	**$ 600,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
3151 - Traffic Mitigation	600,000	-	-	-	-	600,000
TOTAL	**$ 600,000**	**-**	**-**	**-**	**-**	**$ 600,000**

Roseville Parkway Widening and Pleasant Grove Boulevard Triple Lefts

PROJECT NUMBER 500116

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION Roseville Parkway from Creekside Ridge to Gibson

DESCRIPTION
This project provides funding to widen Roseville Parkway from Creekside Ridge Drive west to east Gibson Drive, and add triple left turn lanes from southbound Pleasant Grove Boulevard onto eastbound Roseville Parkway. Funding for FY2020-21 covers the design phase of the project.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/20

COMPLETION DATE
6/30/23

PROJECT STATUS
Design

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 1,000,000	**$ 1,000,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
3002 - North Central CFD 1	1,000,000	-	-	-	-	1,000,000
TOTAL	**$ 1,000,000**	**-**	**-**	**-**	**-**	**$ 1,000,000**

Capital Improvement Program

Vernon Street Roundabout

PROJECT NUMBER 500118

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION Vernon Street at Atlantic Street

DESCRIPTION
This project will provide funding to install a roundabout at the "S curve" that currently connects Vernon Street to Atlantic Street. The initial phase of the project covers planning and design costs.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/20

COMPLETION DATE
6/30/24

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 100,000	**$ 100,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
2305 - Highway Users Tax	100,000	-	-	-	-	100,000
TOTAL	**$ 100,000**	**-**	**-**	**-**	**-**	**$ 100,000**

FY2020-21 Security Upgrades

PROJECT NUMBER 500121

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION 316 Vernon Street

DESCRIPTION
This project provides funding for the following security upgrades:

Front counter security barrier and improvements at 316 Vernon Street - Fire Department: $35,000
Security Fire / Intrusion Alarms - Downtown Library: $10,000
Security Intrusion Alarms - Maidu Community Center: $16,000

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/20

COMPLETION DATE
12/1/21

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 61,000	**$ 61,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
3110 - General Capital Projects	26,000	-	-	-	-	26,000
4065 - Facility Rehabilitation	35,000	-	-	-	-	35,000
TOTAL	**$ 61,000**	**-**	**-**	**-**	**-**	**$ 61,000**

Alternative Transportation - Housing Front Counter Security Renovation

PROJECT NUMBER 500122

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION 316 Vernon Street

DESCRIPTION
This project funds the construction of a front counter security barrier and improvements for building 316 Vernon Street - Alternative Transportation and Housing.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/20

COMPLETION DATE
12/1/21

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 175,000	**$ 175,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
4065 - Facility Rehabilitation	87,500	-	-	-	-	87,500
6511 - Transit	43,750	-	-	-	-	43,750
6520 - Transportation	43,750	-	-	-	-	43,750
TOTAL	**$ 175,000**	**-**	**-**	**-**	**-**	**$ 175,000**

FY2020-21 PRL and Golf Courses - Renovation and Restoration

PROJECT NUMBER 500125

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION Citywide

DESCRIPTION
This project provides funding for the renovation and restoration of the following Golf Courses and Parks and Recreation facilities:

Diamond Oaks Golf - Replace Mechanical HVAC Pro Shop	$ 20,000
Diamond Oaks Golf - Parking Lot Repairs and ADA updgrades	$ 100,000
Woodcreek Oaks Clubhouse - Exterior and Restroom Rehabilitation	$ 40,000
Aquatics Complex - Mechanical HVAC Water Heater	$ 38,500
Mahany Sports Center - Interior Gym Flooring	$ 275,000
Maidu Community Center - Meeting Room #1 Replace Partition	$ 50,000
Royer Recreation Building - Storage Conversion and Flooring	$ 174,000
Maidu Senior Center - Interior Rehabilitation	$ 20,000

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/20

COMPLETION DATE
12/1/21

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 717,500	**$ 717,500**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
2591 - Diamond Oaks	120,000	-	-	-	-	120,000
2594 - Woodcreek	40,000	-	-	-	-	40,000
4065 - Facility Rehabilitation	557,500	-	-	-	-	557,500
TOTAL	**$ 717,500**	**-**	**-**	**-**	**-**	**$ 717,500**

Martha Riley Library Building Controls and Boiler Replacement

PROJECT NUMBER 500127

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION 1501 Pleasant Grove Boulevard

DESCRIPTION
This project funds the replacement of the existing building control system and both boilers at the Martha Riley Library Building.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Deliver exceptional City services

START DATE
7/1/20

COMPLETION DATE
6/30/21

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 220,000	**$ 220,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
1001 - General	192,192	-	-	-	-	192,192
6001 - Electric	13,900	-	-	-	-	13,900
6130 - Water Rehabilitation	4,636	-	-	-	-	4,636
6230 - Wastewater Rehabilitation	4,636	-	-	-	-	4,636
6330 - Waste Services Rehabilitation	4,636	-	-	-	-	4,636
TOTAL	**$ 220,000**	**-**	**-**	**-**	**-**	**$ 220,000**

FY2020-21 GF Parking Structures - Renovation and Restoration

PROJECT NUMBER 500128

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION Citywide

DESCRIPTION
This project funds the General Fund parking structures renovation and restoration, which includes:

Oak Street Parking - Electric Charging Station Installation	$ 60,000
Parking Garage, 405 Vernon Street - Parking Structure Paint	$ 400,000
Parking Garage, 405 Vernon Street - Parking Lot Stripping	$ 33,000

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/20

COMPLETION DATE
6/30/21

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 493,000	**$ 493,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
1001 - General	493,000	-	-	-	-	493,000
TOTAL	**$ 493,000**	**-**	**-**	**-**	**-**	**$ 493,000**

FY2020-21 GF Rental Facilities - Renovation and Restoration

PROJECT NUMBER 500129

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION Citywide

DESCRIPTION

This project includes the renovation and restoration of the following facilities:

Amtrak Station - HVAC - 3 Units	$ 45,000
Amtrak Station - Paint	$ 20,000
Amtrak Station - Paint - Restroom	$ 6,000
Cable Studio - Replace roof	$ 33,000
Cable Studio - Paint exterior	$ 10,000
Old Corp Yard - Parking Lot Repairs and ADA Upgrades	$ 80,000
Southern Pacific Railroad Doctors Office Rentals Paint	$ 16,500
Tower Theatre - Roof Replacement	$ 260,000
Demolition of O'Brien's Kennel	$ 150,000
Demolition and Appraisal of Courthouse	$ 220,000

OPERATING BUDGET IMPACT

There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/20

COMPLETION DATE
6/30/21

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 840,500	**$ 840,500**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
1001 - General	840,500	-	-	-	-	840,500
TOTAL	**$ 840,500**	**-**	**-**	**-**	**-**	**$ 840,500**

FY2020-21 Fleet Services - Renovation and Restoration

PROJECT NUMBER 500130

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION 2055 Hilltop Circle - Vehicle Maintenance Corporation Yard Building C

DESCRIPTION
This project provides funding for the installation of a new vehicle charging station for the Vehicle Maintenance Corp Yard Building C and to rehabilitiate the large vehicle garage doors that have worn out at Fleet's workbays.

Mechanical Electric Charging Station Installation	$ 60,000
Corporation Yard Building C - Exterior Doors Rehabilitation	$ 50,000

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/20

COMPLETION DATE
6/30/21

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 110,000	**$ 110,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
4001 - Fleet Services	110,000	-	-	-	-	110,000
TOTAL	**$ 110,000**	**-**	**-**	**-**	**-**	**$ 110,000**

Fleet Management Information System Replacement

PROJECT NUMBER 500161

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION Not applicable

DESCRIPTION

This project will replace Fleet Services' current Fleet Management Information System, Squarerigger. The current system does not integrate with the City's new chart of accounts, and the Department of Finance is currently using a manual process to translate and input data into the ERP system, resulting in increased staff time and workload. Squarerigger also lacks the ability to include an inflation factor in vehicle replacement resulting in underfunded assets at the end of their useful life. Rather than spending money on costly modifications to the existing system, Fleet Services, in partnership with the Finance Department, has decided to replace Squarerigger with a system that better adapts to the reporting needs of the City.

OPERATING BUDGET IMPACT

There is no operating budget impact expected upon the completion of the project. The Fleet division already budgets for the maintenance of the Fleet Management Information System.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Remain fiscally responsible in a changing world.

START DATE
7/1/20

COMPLETION DATE
6/30/22

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 500,000	**$ 500,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
4001 - Fleet Services	500,000	-	-	-	-	500,000
TOTAL	**$ 500,000**	**-**	**-**	**-**	**-**	**$ 500,000**

Waste Services Summary: FY2020-21 through FY2024-25

Project Title	Page	Project No.	Prior Years Actuals	FY2019-20 Amended Budget	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total Project
Existing Projects										
Environmental Utilities Land Acquisition	D-72	500009	$ 40,496	$ 17,759,504	$ 2,000,000	$ -	$ -	$ -	$ -	$ 19,800,000
Utility Exploration Center Interior Exhibit Refresh	D-73	500065	-	50,000	400,000	1,600,000	-	-	-	2,050,000
TOTAL WASTE SERVICES PROJECTS			**$ 40,496**	**$ 17,809,504**	**$ 2,400,000**	**$ 1,600,000**	**$ -**	**$ -**	**$ -**	**$ 21,850,000**

Environmental Utilities Land Acquisition

PROJECT NUMBER 500009

CLASSIFICATION Waste Services

DEPARTMENT Environmental Utilities Department

LOCATION Citywide

DESCRIPTION
The Environmental Utilities Department put together a property needs assessment for utilities housed at the Corporation Yard in FY2017-18. The assessment results for the model based on a 1.05% growth rate, show an estimated real estate need of approximately 20-40 acres of land. The land use includes expanding operations over the next 30 years, the addition of a technical training area for specialized utility trades, a multi-use training area, as well as the acquisition of additional buffer/expansion property near the Pleasant Grove Wastewater Treatment Plant.

OPERATING BUDGET IMPACT
The operating impact will be determined by land usage.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/18

COMPLETION DATE
6/30/21

PROJECT STATUS
Procurement, Contracting

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
$ 40,496	$ 17,759,504	$ 2,000,000	**$ 19,800,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
6101 - Water Operations	1,000,000	-	-	-	-	1,000,000
6301 - Waste Services Operations	1,000,000	-	-	-	-	1,000,000
TOTAL	**$ 2,000,000**	**-**	**-**	**-**	**-**	**$ 2,000,000**

Capital Improvement Program

Utility Exploration Center Interior Exhibit Refresh

PROJECT NUMBER 500065

CLASSIFICATION Waste Services

DEPARTMENT Environmental Utilities Department

LOCATION Utility Exploration Center

DESCRIPTION
This project provides an interior exhibit refresh at the Utility Exploration Center. The current exhibits date from 2008 and have exceeded their useful life. The project includes two phases: Phase 1 for the design of the exhibits and Phase 2 for the fabrication and installation of the exhibits.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Support community engagement and advocacy

START DATE
7/1/19

COMPLETION DATE
6/30/22

PROJECT STATUS
Design

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	$ 50,000	$ 2,000,000	**$ 2,050,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
6001 - Electric	200,000	800,000	-	-	-	1,000,000
6130 - Water Rehabilitation	66,667	266,720	-	-	-	333,387
6230 - Wastewater Rehabilitation	66,667	266,720	-	-	-	333,387
6330 - Waste Services Rehabilitation	66,666	266,560	-	-	-	333,226
TOTAL	**$ 400,000**	**$ 1,600,000**	**-**	**-**	**-**	**$ 2,000,000**

Wastewater Summary: FY2020-21 through FY2024-25

Project Title	Page	Project No.	Prior Years Actuals	FY2019-20 Amended Budget	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total Project
New Projects										
Maple Street Sewer Replacement	D-75	500141	$ -	$ -	$ 150,000	$ -	$ -	$ -	$ -	$ 150,000
Pleasant Grove Wastewater Treatment Plant Maintenance Building	D-76	500142	-	-	210,000	110,000	-	-	-	320,000
Regional 30-inch Interceptor Rehabilitation	D-77	500143	-	-	175,000	-	-	-	-	175,000
Vactor Washout Station	D-78	500146	-	-	55,000	-	-	-	-	55,000
Existing Projects										0
Atkinson Street at Dry Creek Wastewater Pipe	D-79	400036	3,709	310,791	435,500	-	-	-	-	750,000
Sewer Collection System Cured-in-Place-Pipe Rehabilitation	D-80	400078	416,614	633,387	2,100,000	3,760,000	2,100,000	-	-	9,010,001
Pure Water Roseville	D-81	500092	-	715,000	315,000	112,700	-	-	-	1,142,700
TOTAL			**$ 420,323**	**$ 1,659,178**	**$ 3,440,500**	**$ 3,982,700**	**$ 2,100,000**	**$ -**	**$ -**	**$ 11,602,701**
Carryover Projects										
Shadowbrook Lift Station and Forcemain		400046	$ 1,921,791	$ 178,209	$ -	$ -	$ -	$ -	$ -	$ 2,100,000
Dry Creek Wastewater Treatment Plant Programmable Logic Controller Rehabilitation		400064	17,897	1,632,103	-	-	-	-	-	1,650,000
Maximo/Granite XP Integration Database Migration		400082	-	150,000	-	-	-	-	-	150,000
Dry Creek Wastewater Treatment Plant Nitrate Reduction		400083	12,490,670	9,712,447	-	-	-	-	-	22,203,117
Historical Data Repository Upgrade		400108	2,945,578	854,425	-	-	-	-	-	3,800,003
Dry Creek Wastewater Treatment Plant Cogeneration		400109	8,342,123	1,562,244	-	-	-	-	-	9,904,367
Castle Court Lift Station Rehabilitation		400145	1,319	48,681	-	-	-	-	-	50,000
Wastewater and Recycled Water Reliability		400146	77,308	572,588	-	-	-	-	-	649,896
Pleasant Grove Influent Pump Station Variable Frequency Drive Replacement		500060	-	330,000	-	-	-	-	-	330,000
Dry Creek Wastewater Treatment Plant 66-inch Influent Pipe Replacement		500061	-	815,000	-	-	-	-	-	815,000
Pleasant Grove Wastewater Treatment Plant Washer Compactor Replacement		500062	-	300,000	-	-	-	-	-	300,000
Dry Creek Operations and Laboratory Building		500063	-	370,000	-	-	-	-	-	370,000
Dry Creek and Pleasant Wastewater Treatment Plants Lighting Rehabilitation		500064	-	640,000	-	-	-	-	-	640,000
TOTAL CARRYOVER			**$ 25,796,686**	**$ 17,165,697**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 42,962,383**
TOTAL WASTEWATER PROJECTS			**$ 26,217,009**	**$ 18,824,875**	**$ 3,440,500**	**$ 3,982,700**	**$ 2,100,000**	**$ -**	**$ -**	**$ 54,565,084**

Capital Improvement Program

Maple Street Sewer Replacement

PROJECT NUMBER 500141

CLASSIFICATION Wastewater

DEPARTMENT Environmental Utilities Department

LOCATION Maple Street

DESCRIPTION
This project funds the replacement of a 6-inch pipe that has a failed cured-in-place-pipe liner.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/20

COMPLETION DATE
6/30/21

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 150,000	**$ 150,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
6230 - Wastewater Rehabilitation	150,000	-	-	-	-	150,000
TOTAL	**$ 150,000**	**-**	**-**	**-**	**-**	**$ 150,000**

Pleasant Grove Wastewater Treatment Plant Maintenance Building

PROJECT NUMBER 500142

CLASSIFICATION Wastewater

DEPARTMENT Environmental Utilities Department

LOCATION 5051 Westpark Drive

DESCRIPTION
This project funds the design and construction a new maintenance building at the Pleasant Grove Wastewater Treatment Plant.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/20

COMPLETION DATE
6/30/22

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 320,000	**$ 320,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
6230 - Wastewater Rehabilitation	210,000	110,000	-	-	-	320,000
TOTAL	**$ 210,000**	**$ 110,000**	**-**	**-**	**-**	**$ 320,000**

Regional 30-inch Interceptor Rehabilitation

PROJECT NUMBER 500143

CLASSIFICATION Wastewater

DEPARTMENT Environmental Utilities Department

LOCATION Riverside Avenue and Darling Way

DESCRIPTION
The project funds the rehabilitation of a 30-inch interceptor pipe with the installation of a new liner.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/20

COMPLETION DATE
6/30/21

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 175,000	**$ 175,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
6230 - Wastewater Rehabilitation	175,000	-	-	-	-	175,000
TOTAL	**$ 175,000**	**-**	**-**	**-**	**-**	**$ 175,000**

Capital Improvement Program

Vactor Washout Station

PROJECT NUMBER 500146

CLASSIFICATION Wastewater

DEPARTMENT Environmental Utilities Department

LOCATION 1800 Booth Road

DESCRIPTION
This project provides funding for the construction of a new vactor washout station.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/20

COMPLETION DATE
6/30/21

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 55,000	**$ 55,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
6230 - Wastewater Rehabilitation	55,000	-	-	-	-	55,000
TOTAL	**$ 55,000**	**-**	**-**	**-**	**-**	**$ 55,000**

Capital Improvement Program

Atkinson Street at Dry Creek Wastewater Pipe

PROJECT NUMBER 400036

CLASSIFICATION Wastewater

DEPARTMENT Environmental Utilities Department

LOCATION Atkinson Street/Dry Creek Bridge

DESCRIPTION
This project provides funding for the installation of a 12" main to redirect flow from the syphon under Dry Creek, relocation of the wastewater pipe crossing Dry Creek onto the Atkinson Street bridge, the installation of a lift station and force main, and the removal of the existing pipe crossing Dry Creek.

OPERATING BUDGET IMPACT
The completion of this project will result in a slight increase in electric utility costs.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/11

COMPLETION DATE
6/30/21

PROJECT STATUS
Construction

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
$ 3,709	$ 310,791	$ 435,500	**$ 750,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
6230 - Wastewater Rehabilitation	435,500	-	-	-	-	435,500
TOTAL	**$ 435,500**	**-**	**-**	**-**	**-**	**$ 435,500**

Sewer Collection System Cured-in-Place-Pipe Rehabilitation

PROJECT NUMBER 400078

CLASSIFICATION Wastewater

DEPARTMENT Environmental Utilities Department

LOCATION Downtown Roseville

DESCRIPTION
This project reconstructs and rehabilitates the existing collection system pipe infrastructure. The Environmental Utilities Department will target systems older than 75 years in service, and areas with known premature failures. The general areas of concern are subdivisions in the vicinity of Riverside Avenue, Douglas Boulevard, Main Street, Atlantic Street, and Sierra Boulevard.

OPERATING BUDGET IMPACT
The completion of this project will result in operational savings from lower maintenance costs to rehabilitated pipe segments.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/15

COMPLETION DATE
6/30/23

PROJECT STATUS
Construction

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
$ 416,614	$ 633,387	$ 7,960,000	**$ 9,010,001**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
6230 - Wastewater Rehabilitation	2,100,000	3,760,000	2,100,000	-	-	7,960,000
TOTAL	**$ 2,100,000**	**$ 3,760,000**	**$ 2,100,000**	**-**	**-**	**$ 7,960,000**

Capital Improvement Program

Pure Water Roseville

PROJECT NUMBER 500092

CLASSIFICATION Wastewater

DEPARTMENT Environmental Utilities Department

LOCATION Pleasant Grove Wastewater Treatment Plant

DESCRIPTION
This project provides funding to collect and analyze source water quality, evaluate treatment options and configurations, conduct bench-scale testing, and utilize information from these tasks to develop a pilot design for purified recycled water.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
2/1/20

COMPLETION DATE
6/30/25

PROJECT STATUS
Planning

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	$ 715,000	$ 427,700	**$ 1,142,700**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
6230 - Wastewater Rehabilitation	315,000	112,700	-	-	-	427,700
TOTAL	**$ 315,000**	**$ 112,700**	**-**	**-**	**-**	**$ 427,700**

Water Summary: FY2020-21 through FY2024-25

Project Title	Page	Project No.	Prior Years Actuals	FY2019-20 Amended Budget	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total Project
New Projects										
Cooperative Potable Water Transmission Infrastructure	D-83	500147	$ -	$ -	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ -	$ 2,000,000
Water Facility Tenant Improvements	D-84	500149	-	-	500,000	-	-	-	-	500,000
Water Security and Resiliency Improvements	D-85	500150	-	-	150,000	-	-	-	-	150,000
Well 12 Backwash Outfall	D-86	500151	-	-	150,000	-	-	-	-	150,000
Water Treatment Plant Reclaim Basin Rehabilitation	D-87	500153	-	-	750,000	-	-	-	-	750,000
Aquifer Storage and Recovery - Monitoring Wells	D-88	500156	-	-	1,200,000	-	-	-	-	1,200,000
Aquifer Storage and Recovery Wells 1 and 2	D-89	500157	-	-	10,000,000	-	-	-	-	10,000,000
Existing Projects										0
West Side Tank and Pump Station	D-90	400014	2,537,899	23,758,425	2,580,000	-	-	-	-	28,876,324
Water Treatment Plant Two Million Gallon Tank Rehabilitation	D-91	400102	108,571	1,416,429	-	2,510,000	-	-	-	4,035,000
Water Meter Retrofit	D-92	500024	-	100,000	150,000	140,000	-	-	-	390,000
Corrosion Protection Program Update	D-93	500057	-	600,000	1,100,000	-	-	-	-	1,700,000
Groundwater Well Property	D-94	500059	-	500,000	800,000	-	-	-	-	1,300,000
TOTAL			**$ 2,646,470**	**$ 26,374,854**	**$ 17,880,000**	**$ 3,150,000**	**$ 500,000**	**$ 500,000**	**$ -**	**$ 51,051,324**
Carryover Projects										
Woodcreek North Well		400009	$ 2,967,192	$ 682,809	$ -	$ -	$ -	$ -	$ -	$ 3,650,001
Enterprise Asset Management		400016	12,943,847	189,489	-	-	-	-	-	13,133,336
Proposition 84 Well Grant Project		400032	5,470,316	290,587	-	-	-	-	-	5,760,903
Zone 4 Pump Back Station		400045	4,090,133	38,950	-	-	-	-	-	4,129,083
Atlantic Street Rehabilitation Project near Railroad Crossing		400076	38,382	1,561,617	-	-	-	-	-	1,599,999
Water Facilities Condition Assessment		400077	4,949	715,051	-	-	-	-	-	720,000
Advanced Metering Infrastructure Project		400099	1,413,311	6,922,805	-	-	-	-	-	8,336,116
Water Treatment Plant Program Logic Controller Update		400202	11,506	2,563,494	-	-	-	-	-	2,575,000
Stroneridge Tank Site Improvements		500022	1,232	318,769	-	-	-	-	-	320,001
Industrial Avenue 12 inch Water Main Rehabilitation		500023	-	230,000	-	-	-	-	-	230,000
Water Front Counter Remodel		500029	325,499	19,500	-	-	-	-	-	344,999
Aqufier Storage Recovery Well 1		500053	-	400,000	-	-	-	-	-	400,000
Aqufier Storage Recovery Well 2		500054	-	400,000	-	-	-	-	-	400,000
Access Control System Rehabilitation		500056	-	590,000	-	-	-	-	-	590,000
Utility Exploration Center Office Space Rehabilitation		500069	8,806	164,195	-	-	-	-	-	173,001
TOTAL CARRYOVER			**$ 27,275,173**	**$ 15,087,266**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 42,362,439**
TOTAL WATER PROJECTS			**$ 29,921,643**	**$ 41,462,120**	**$ 17,880,000**	**$ 3,150,000**	**$ 500,000**	**$ 500,000**	**$ -**	**$ 93,413,763**

Cooperative Potable Water Transmission Infrastructure

PROJECT NUMBER 500147

CLASSIFICATION Water

DEPARTMENT Environmental Utilities Department

LOCATION Citywide

DESCRIPTION
This project provides funding for planning, design, and construction of additional potable water conveyance infrastructure to support reliable water supply delivery to the City of Roseville customers. The project is anticipated to be a joint partnership effort between the City and the Placer County Water Agency (PCWA).

OPERATING BUDGET IMPACT
Large transmission mains are inspected on a 10 to 15-year cycle. The Water Utility's operations and maintenance program will set aside funds annually for when this expense becomes due in that timeframe.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/20

COMPLETION DATE
6/30/24

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 2,000,000	**$ 2,000,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
6120 - Water Construction	500,000	500,000	500,000	500,000	-	2,000,000
TOTAL	**$ 500,000**	**$ 500,000**	**$ 500,000**	**$ 500,000**	**-**	**$ 2,000,000**

Capital Improvement Program

Water Facility Tenant Improvements

PROJECT NUMBER 500149

CLASSIFICATION Water

DEPARTMENT Environmental Utilities Department

LOCATION 2005 Hilltop Circle

DESCRIPTION
This project provides funding for the improvement of the Water Utility's water shop and other facilities. Activities include the design and construction of improvements to comply with building code requirements and to meet the specific operational needs of the Water Utility.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/20

COMPLETION DATE
6/30/21

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 500,000	**$ 500,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
6120 - Water Construction	500,000	-	-	-	-	500,000
TOTAL	**$ 500,000**	**-**	**-**	**-**	**-**	**$ 500,000**

Water Security and Resiliency Improvements

PROJECT NUMBER 500150

CLASSIFICATION Water

DEPARTMENT Environmental Utilities Department

LOCATION Citywide

DESCRIPTION
This project provides funding to implement water utility security measures identified by the risk and resiliency assessment. The risk and resiliency assessment is scheduled to be completed in March 2020. Typical security measures include redundancy of the water system, operational flexibility, upgraded security and lighting, and improved training.

OPERATING BUDGET IMPACT
Ongoing operational budget impacts will be determined based on the results of the assessment.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/20

COMPLETION DATE
6/30/21

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 150,000	**$ 150,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
6101 - Water Operations	150,000	-	-	-	-	150,000
TOTAL	**$ 150,000**	**-**	**-**	**-**	**-**	**$ 150,000**

Capital Improvement Program

Well 12 Backwash Outfall

PROJECT NUMBER 500151

CLASSIFICATION Water

DEPARTMENT Environmental Utilities Department

LOCATION 1745 Blue Oaks Boulevard

DESCRIPTION
This project provides funding to cover the cost of constructing a new discharge outfall at Aquifer Storage and Production Well 12 (Blue Oaks Blvd) to meet design standards and capacity during periodic "pump to waste" events consistent with well operation and maintenance requirements.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/20

COMPLETION DATE
6/30/21

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 150,000	**$ 150,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
6130 - Water Rehabilitation	150,000	-	-	-	-	150,000
TOTAL	**$ 150,000**	**-**	**-**	**-**	**-**	**$ 150,000**

Capital Improvement Program

Water Treatment Plant Reclaim Basin Rehabilitation

PROJECT NUMBER 500153

CLASSIFICATION Water

DEPARTMENT Environmental Utilities Department

LOCATION 9595 Barton Road, Granite Bay

DESCRIPTION
This project provides funding to rehabilitate the failing concrete structure of Reclaim Basins 1 and 2 at the Water Treatment Plant (WTP) to maintain proper sludge-handling capabilities. The WTP has also had issues with reclaimed turbidity levels that have been at or near the regulated levels with rain events bringing dirt into the basins through the cracks.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/20

COMPLETION DATE
6/30/21

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 750,000	**$ 750,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
6130 - Water Rehabilitation	750,000	-	-	-	-	750,000
TOTAL	**$ 750,000**	**-**	**-**	**-**	**-**	**$ 750,000**

Capital Improvement Program

Aquifer Storage and Recovery - Monitoring Wells

PROJECT NUMBER 500156

CLASSIFICATION Water

DEPARTMENT Environmental Utilities Department

LOCATION Citywide

DESCRIPTION
This project provides funding to construcs groundwater monitoring wells based on recommendations from the Groundwater Strategic Plan.

OPERATING BUDGET IMPACT
Minor short-term impacts to operational budget for staff monitoring time.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/20

COMPLETION DATE
11/1/24

PROJECT STATUS
Planning

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 1,200,000	**$ 1,200,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
6120 - Water Construction	1,200,000	-	-	-	-	1,200,000
TOTAL	**$ 1,200,000**	**-**	**-**	**-**	**-**	**$ 1,200,000**

Aquifer Storage and Recovery Wells 1 and 2

PROJECT NUMBER 500157

CLASSIFICATION Water

DEPARTMENT Environmental Utilities Department

LOCATION Citywide

DESCRIPTION
This project provides funding for the construction of potable water wells with aquifer storage and recovery facilities based on recommendations from the Groundwater Strategic Plan.

OPERATING BUDGET IMPACT
Additional Environmental Utilities distribution staff time will be necessary to maintain and operate the wells.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth.

START DATE
7/1/20

COMPLETION DATE
11/1/24

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 10,000,000	**$ 10,000,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
6120 - Water Construction	10,000,000	-	-	-	-	10,000,000
TOTAL	**$ 10,000,000**	**-**	**-**	**-**	**-**	**$ 10,000,000**

Capital Improvement Program

West Side Tank and Pump Station

PROJECT NUMBER 400014

CLASSIFICATION Water

DEPARTMENT Environmental Utilities Department

LOCATION West Roseville

DESCRIPTION
This project consists of building two six-million gallon water tanks, a pump station, and a field office in west Roseville.

OPERATING BUDGET IMPACT
Additional water utility staff time will be necessary to operate the pump station and tank.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/15

COMPLETION DATE
6/30/23

PROJECT STATUS
Procurement, Contracting

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
$ 2,537,899	$ 23,758,425	$ 2,580,000	**$ 28,876,324**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
6120 - Water Construction	2,580,000	-	-	-	-	2,580,000
TOTAL	**$ 2,580,000**	**-**	**-**	**-**	**-**	**$ 2,580,000**

Water Treatment Plant Two Million Gallon Tank Rehabilitation

PROJECT NUMBER 400102

CLASSIFICATION Water

DEPARTMENT Environmental Utilities Department

LOCATION 9595 Barton Road, Granite Bay

DESCRIPTION
This project provides funding for the rehabilitation of the 2-million gallon steel tank located within the water treatment plant. The scope of the project includes refurbishing the interior and exterior, applying a protective coating, and constructing seismic stabilization components. Replacing the tank is the second option if it is found to be more cost-effective.

OPERATING BUDGET IMPACT
The completion of this project will result in operational savings from lower maintenance costs.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/16

COMPLETION DATE
6/30/23

PROJECT STATUS
Pre-Design

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
$ 108,571	$ 1,416,429	$ 2,510,000	**$ 4,035,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
6130 - Water Rehabilitation	-	2,510,000	-	-	-	2,510,000
TOTAL	**-**	**$ 2,510,000**	**-**	**-**	**-**	**$ 2,510,000**

Capital Improvement Program

Water Meter Retrofit

PROJECT NUMBER 500024

CLASSIFICATION Water

DEPARTMENT Environmental Utilities Department

LOCATION Citywide

DESCRIPTION
This project will finish the retrofitting of meters and backflow devices for remaining residential and commercial water service locations.

OPERATING BUDGET IMPACT
This project will result in increased operating revenue by reducing water loss from locations with unmetered services or the wrong meter type.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Remain fiscally responsible in a changing world

START DATE
7/1/18

COMPLETION DATE
6/30/22

PROJECT STATUS
Construction

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	$ 100,000	$ 290,000	**$ 390,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
6140 - Water Meter Retrofit	150,000	140,000	-	-	-	290,000
TOTAL	**$ 150,000**	**$ 140,000**	**-**	**-**	**-**	**$ 290,000**

Corrosion Protection Program Update

PROJECT NUMBER 500057

CLASSIFICATION Water

DEPARTMENT Environmental Utilities Department

LOCATION Citywide

DESCRIPTION
This project will conduct an assessment of the corrosion protection systems and retrofit and repair systems as needed including standardization of testing and data collection.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/19

COMPLETION DATE
6/30/24

PROJECT STATUS
Construction

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	$ 600,000	$ 1,100,000	**$ 1,700,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
6130 - Water Rehabilitation	1,100,000	-	-	-	-	1,100,000
TOTAL	**$ 1,100,000**	**-**	**-**	**-**	**-**	**$ 1,100,000**

Groundwater Well Property

PROJECT NUMBER 500059

CLASSIFICATION Water

DEPARTMENT Environmental Utilities Department

LOCATION Citywide

DESCRIPTION
This project provides funding for property acquisition for new groundwater wells. The City has established a target of six new wells by 2025 per the Groundwater Strategic Plan.

OPERATING BUDGET IMPACT
Ongoing property maintenance required.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/19

COMPLETION DATE
6/30/24

PROJECT STATUS
Construction

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	$ 500,000	$ 800,000	**$ 1,300,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
6120 - Water Construction	800,000	-	-	-	-	800,000
TOTAL	**$ 800,000**	**-**	**-**	**-**	**-**	**$ 800,000**

Non-Capital Multi-Year Projects - Alphabetical Order

Non-Capital Multi-Year Projects

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Non-Capital Multi-Year Projects Overview

Non-Capital Multi-Year Projects Overview

The City of Roseville's Non-Capital Multi-Year Projects section includes projects crossing multiple fiscal years related to maintenance work performed on a routine basis for facilities, bike trails, open space and roadways, equipment maintenance and repairs, technology improvements not reaching the capitalization threshold, plan, models and fee updates, systems assessments and evaluations, and operating grants.

In addition to City Council approval of Non-Capital Project budgets, purchase orders, service agreements, and contracts related to these projects are also approved by City Council.

The Non-Capital Projects presented in detail in this section are only those projects that are requesting new budget approval in this or future budget years. Since budgets are approved on a total project basis, any unspent funds at the end of the fiscal year are carried forward into the next year's budget via a budget adjustment. A list of the current Non-Capital Projects that will have their unspent budgets carried over into the next fiscal year is presented on the summary page of each CIP classification.

The Non-Capital Multi-Year Projects section is organized by classification, then by new or existing projects, and project number in ascending order.

Non-Capital Projects budget sheets display general project information and include department, location, description, operating budget impact, the City Council Goal associated with the project, and a summary timeline. The funding overview section of each project budget sheet summarizes the project's financial information, and the FY2020-21 and 5-Year Plan section provides project cost estimates by funding source for the City of Roseville's Non-Capital Projects for FY2020-21 through FY2024-25.

Projects are classified as follows:

- Citywide Technology
- General Government
- Parks, Recreation & Libraries
- Public Safety
- Public Works
- Waste Services
- Wastewater
- Water

The table titled "Non-Capital Multi-Year Projects Summary: FY2020-21 through FY2024-25" is a high-level view of the total project expenditures in each category over the next five years.

Non-Capital Multi-Year Projects Summary: FY2020-21 through FY2024-25

	Prior Years Actuals	FY2019-20 Amended Budget	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Five-Year Plan	Total Project
Citywide Technology Projects	$ -	$ -	$ 63,000	$ -	$ -	$ -	$ -	$ 63,000	$ 63,000
General Government Projects	2,830,376	4,058,388	125,000	125,000	125,000	125,000	125,000	625,000	7,513,764
Parks, Recreation & Libraries Projects	160,745	1,101,730	137,000	30,000	30,000	40,000	50,000	287,000	1,549,475
Public Safety Projects	-	647,652	13,734	-	-	-	-	13,734	661,386
Public Works Projects	65,162,601	11,086,796	4,833,700	460,000	50,000	-	-	5,343,700	81,593,097
Waste Services Projects	12,000	213,000	393,962	-	-	-	-	393,962	618,962
Wastewater Projects	13,043	701,956	625,000	-	-	-	-	625,000	1,339,999
Water Projects	2,662,012	6,560,582	1,370,000	425,000	225,000	120,000	-	2,140,000	11,362,594
TOTAL	**$ 70,840,777**	**$ 24,370,104**	**$ 7,561,396**	**$ 1,040,000**	**$ 430,000**	**$ 285,000**	**$ 175,000**	**$ 9,491,396**	**$ 104,702,277**

Citywide Technology Summary: FY2020-21 through FY2024-25

Project Title	Page	Project No.	Prior Years Actuals	FY2019-20 Amended Budget	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total Project
New Projects										
ACI Network Improvements	E-6	500134	$ -	$ -	$ 20,000	$ -	$ -	$ -	$ -	20,000
Police Department Radio Tower Maintenance	E-7	500136	-	-	23,000	-	-	-	-	23,000
Virtual Desktop Exploration	E-8	500138	-	-	20,000	-	-	-	-	20,000
TOTAL CITYWIDE TECHNOLOGY PROJECTS			**$ -**	**$ -**	**$ 63,000**	**$ -**	**$ -**	**$ -**	**$ -**	**63,000**

ACI Network Improvements

PROJECT NUMBER 500134

CLASSIFICATION Citywide Technology

DEPARTMENT Information Technology Department

LOCATION 316 Vernon Street

DESCRIPTION
The Application Centric Infrastructure (ACI) network is a software-defined network that allows for centralized management and monitoring as well as improved redundancy, scalability, and security. This project provides funding for professional services to evaluate the current ACI environment, provide a roadmap to move forward for additional configurations, and train City staff to better prepare for implementation and ongoing support. The project will enable staff to acquire the knowledge to provide better support and make improvements to the current ACI network.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Deliver exceptional City services

START DATE
7/1/20

COMPLETION DATE
6/30/22

PROJECT STATUS
Planning

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 20,000	**$ 20,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
4105 - Information Technology Replacement	12,674	-	-	-	-	12,674
6001 - Electric	2,912	-	-	-	-	2,912
6130 - Water Rehabilitation	1,309	-	-	-	-	1,309
6230 - Wastewater Rehabilitation	1,828	-	-	-	-	1,828
6330 - Waste Services Rehabilitation	1,277	-	-	-	-	1,277
TOTAL	**$ 20,000**	**-**	**-**	**-**	**-**	**$ 20,000**

Non-Capital Multi-Year Projects

Police Department Radio Tower Maintenance

PROJECT NUMBER 500136

CLASSIFICATION Citywide Technology

DEPARTMENT Information Technology Department

LOCATION 1051 Junction Boulevard

DESCRIPTION
This project provides funding for needed repairs and maintenance to multiple items on the radio tower at the Police Department. These items include replacement of the safety climb, paint all three tower legs from the 0' to 90' level where the protective galvanizing has worn away, repairs to coax cabling supports on five separate runs, and replace one jumper cable on an existing run.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/20

COMPLETION DATE
9/30/20

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 23,000	**$ 23,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
4105 - Information Technology Replacement	14,574	-	-	-	-	14,574
6001 - Electric	3,349	-	-	-	-	3,349
6130 - Water Rehabilitation	1,506	-	-	-	-	1,506
6230 - Wastewater Rehabilitation	2,103	-	-	-	-	2,103
6330 - Waste Services Rehabilitation	1,468	-	-	-	-	1,468
TOTAL	**$ 23,000**	**-**	**-**	**-**	**-**	**$ 23,000**

Non-Capital Multi-Year Projects

Virtual Desktop Exploration

PROJECT NUMBER 500138

CLASSIFICATION Citywide Technology

DEPARTMENT Information Technology Department

LOCATION Citywide

DESCRIPTION
This project is for exploring potential cost savings in PC hardware and management of the desktop environment. Virtual desktops (VD) use software to allow employees to access their work computers remotely over the internet, from any client device. The virtual desktop software creates a "virtual machine" that simulates the user's desktop environment and capabilities. The user's desktop environment (icons, wallpaper, windows, folders, and toolbars, among others) is stored remotely on a server, rather than on a local PC or other client computing device. Experts estimate that maintaining and managing PC hardware and software accounts for 50 to 70 percent of the total cost of ownership of a typical PC. Virtual desktops not only reduce the time it takes to provision new desktops but also decrease desktop management and support costs. From a security standpoint, data is stored on remote servers versus a personal device that could be lost or stolen.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
9/1/20

COMPLETION DATE
1/31/21

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 20,000	**$ 20,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
4105 - Information Technology Replacement	12,674	-	-	-	-	12,674
6001 - Electric	2,912	-	-	-	-	2,912
6130 - Water Rehabilitation	1,309	-	-	-	-	1,309
6230 - Wastewater Rehabilitation	1,828	-	-	-	-	1,828
6330 - Waste Services Rehabilitation	1,277	-	-	-	-	1,277
TOTAL	**$ 20,000**	**-**	**-**	**-**	**-**	**$ 20,000**

General Government Summary: FY2020-21 through FY2024-25

Project Title	Page	Project No.	Prior Years Actuals	FY2019-20 Amended Budget	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total Project
Existing Projects										
City Traffic Model Update	E-10	400189	$ 2,365,974	$ 353,536	$ 125,000	$ 125,000	$ 125,000	$ 125,000	$ 125,000	$ 3,344,510
TOTAL			**$ 2,365,974**	**$ 353,536**	**$ 125,000**	**$ 125,000**	**$ 125,000**	**$ 125,000**	**$ 125,000**	**$ 3,344,510**
Carryover Projects										
General Plan Update/Climate Action Plan Project		400093	$ 358,654	$ 2,041,348	$ -	$ -	$ -	$ -	$ -	$ 2,400,002
Mitigation Fee Update		400095	105,748	188,504	-	-	-	-	-	294,252
320 Vernon Street Sale Preparation		500075	-	275,000	-	-	-	-	-	275,000
Corridor Planning		500088	-	1,200,000	-	-	-	-	-	1,200,000
TOTAL CARRYOVER			**$ 464,402**	**$ 3,704,852**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 4,169,254**
TOTAL GENERAL GOVERNMENT PROJECTS			**$ 2,830,376**	**$ 4,058,388**	**$ 125,000**	**$ 125,000**	**$ 125,000**	**$ 125,000**	**$ 125,000**	**$ 7,513,764**

Citywide Traffic Model Update

PROJECT NUMBER 400189

CLASSIFICATION General Government

DEPARTMENT Development Services Department

LOCATION Citywide

DESCRIPTION
This project funds the ongoing model, land use and project updates for the Citywide Traffic Model. In addition, assists with maintenance of project account, fee tracking and fee updates.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
3/1/04

COMPLETION DATE
N/A

PROJECT STATUS
Planning

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
$ 2,365,974	$ 353,536	$ 625,000	**$ 3,344,510**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
3151 - Traffic Mitigation	125,000	125,000	125,000	125,000	125,000	625,000
TOTAL	**$ 125,000**	**$ 125,000**	**$ 125,000**	**$ 125,000**	**$ 125,000**	**$ 625,000**

Parks, Recreation & Libraries Summary: FY2020-21 through FY2024-25

Project Title	Page	Project No.	Prior Years Actuals	FY2019-20 Amended Budget	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total Project
New Projects										
Bleacher Replacement at the Roseville Sports Center	E-12	500103	$ -	$ -	$ 60,000	$ -	$ -	$ -	$ -	$ 60,000
General Fund Park Restroom Auto Locks	E-13	500104	-	-	27,000	30,000	30,000	40,000	50,000	177,000
Existing Projects										
Maidu Soccer Complex Turf Conversion	E-14	500087	-	400,000	50,000	-	-	-	-	450,000
TOTAL			**$ -**	**$ 400,000**	**$ 137,000**	**$ 30,000**	**$ 30,000**	**$ 40,000**	**$ 50,000**	**$ 687,000**
Carryover Projects										
Childrens Art Center		400132	$ 21,634	$ 31,151	$ -	$ -	$ -	$ -	$ -	$ 52,785
Adventure Club Rehabilitation		400161	69,306	66,694	-	-	-	-	-	136,000
Dugout Rehabilitation at Maidu Regional Park		500034	69,805	52,195	-	-	-	-	-	122,000
Eureka Median Improvements		500072	-	102,000	-	-	-	-	-	102,000
Maidu Covered Soccer Arena Improvements		500073	-	220,090	-	-	-	-	-	220,090
Paving and Hardscape Repairs at Olympus Elliot and Crestmont Parks		500074	-	229,600	-	-	-	-	-	229,600
TOTAL CARRYOVER			**$ 160,745**	**$ 701,730**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 862,475**
TOTAL PARKS, RECREATION & LIBRARIES PROJECTS			**$ 160,745**	**$ 1,101,730**	**$ 137,000**	**$ 30,000**	**$ 30,000**	**$ 40,000**	**$ 50,000**	**$ 1,549,475**

Bleacher Replacement at the Roseville Sports Center

PROJECT NUMBER 500103

CLASSIFICATION Parks, Recreation & Libraries

DEPARTMENT Parks, Recreation and Libraries

LOCATION Roseville Sports Center - 1545 Pleasant Grove Blvd

DESCRIPTION
Funding for this project is to replace the fold-up wood bleachers in the gymnasium. Bleachers are aging and do not fold up any longer.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/20

COMPLETION DATE
6/30/22

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 60,000	**$ 60,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
3130 - Parks Recreation and Library Capital Projects	60,000	-	-	-	-	60,000
TOTAL	**$ 60,000**	**-**	**-**	**-**	**-**	**$ 60,000**

General Fund Park Restroom Auto Locks

PROJECT NUMBER 500104

CLASSIFICATION Parks, Recreation & Libraries

DEPARTMENT Parks, Recreation & Libraries

LOCATION Citywide

DESCRIPTION
This multi-year project replaces the locks in General Fund park restrooms with automatic locks. This project will enable staff to lock the restrooms automatically rather than requiring a contractor to manually lock park restrooms nightly. The project assumes the completion of three parks per year. In FY2020-21, automatic locks will be installed at Lockridge, Hillsborough and North Veterans Parks. It is anticipated that the project will be completed in five years.

OPERATING BUDGET IMPACT
When complete in FY2024-25, the project will save the General Fund $48,000 per year in contract services.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Remain fiscally responsible in a changing world

START DATE
7/1/20

COMPLETION DATE
6/30/25

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 177,000	**$ 177,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
3130 - Parks Recreation and Library Capital Projects	27,000	30,000	30,000	40,000	50,000	177,000
TOTAL	**$ 27,000**	**$ 30,000**	**$ 30,000**	**$ 40,000**	**$ 50,000**	**$ 177,000**

Maidu Soccer Complex Turf Conversion

NEW OR EXISTING

Existing Project

PROJECT NUMBER 500087

CLASSIFICATION Parks, Recreation & Libraries

DEPARTMENT Parks, Recreation & Libraries

LOCATION Maidu Park, 1550 Maidu Drive

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
2/1/20

COMPLETION DATE
2/28/21

PROJECT STATUS
Planning

DESCRIPTION
This project will convert the existing soccer complex turf at Maidu Regional Park to Bermuda hybrid turf. The existing turf is in need of replacement and the Bermuda hybrid mix is more durable and drought tolerant than the current turf. Bermuda turf mix is used at many sports complexes and is more conducive to competitive play. Irrigation and minor grading will also be part of the project. The total estimated cost of the project is $900,000. The remaining $450,000 in funding is anticipated to come from partners such as youth sports clubs, the Youth Sports Coalition and others. The conversion will improve safety, enhance user experience, attract more regional and state-wide tournaments and increase revenues both in the field use and economic impact for the City.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	$ 400,000	$ 50,000	**$ 450,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
3110 - General Capital Projects	50,000	-	-	-	-	50,000
TOTAL	**$ 50,000**	**-**	**-**	**-**	**-**	**$ 50,000**

Public Safety Summary: FY2020-21 through FY2024-25

Project Title	Page	Project No.	Prior Years Actuals	FY2019-20 Amended Budget	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total Project
Existing Projects										
Co-Location and Liaison for Family Mobile Crisis Team	E-16	700012	$ -	$ 19,460	$ 13,734	$ -	$ -	$ -	$ -	$ 33,194
TOTAL			**$ -**	**$ 19,460**	**$ 13,734**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 33,194**
Carryover Projects										
FY19 Local Justice Assistance Grant Program - 2019-DJ-BX-0105		700013	$ -	$ 15,811	$ -	$ -	$ -	$ -	$ -	$ 15,811
Department of Justice Tobacco Grant DOJ-PROP56-2019-20-1-053		700014	-	612,381	-	-	-	-	-	612,381
TOTAL CARRYOVER			**$ -**	**$ 628,192**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 628,192**
TOTAL PUBLIC SAFETY PROJECTS			**$ -**	**$ 647,652**	**$ 13,734**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 661,386**

Co-Location and Liaison for Family Mobile Crisis Team Grant

PROJECT NUMBER 700012

CLASSIFICATION Public Safety

DEPARTMENT Police Department

LOCATION 1501 Junction Blvd.

DESCRIPTION
The Placer County Health and Human Services has granted the City of Roseville Police Department $33,194 to partially offset the cost associated with co-locating the Family Mobile Crisis Team at the Roseville Police Department and for all services and support provided by a Police Department Administrator/Liaison (0.01 Full-Time Equivalent (FTE) position).

OPERATING BUDGET IMPACT
There is no operating budget impact expected.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/20

COMPLETION DATE
6/30/21

PROJECT STATUS
Operation

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	$ 19,460	$ 13,734	**$ 33,194**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
1001 - General	13,734	-	-	-	-	13,734
TOTAL	**$ 13,734**	**-**	**-**	**-**	**-**	**$ 13,734**

Public Works Summary: FY2020-21 through FY2024-25

Project Title	Page	Project No.	Prior Years Actuals	FY2019-20 Amended Budget	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total Project
New Projects										
2021 Bike Trail Resurfacing	E-18	500110	$ -	$ -	$ 20,000	$ 300,000	$ -	$ -	$ -	$ 320,000
Active Transportation Plans Update	E-19	500114	-	-	20,000	160,000	50,000	-	-	230,000
Sun City Roadway Resurfacing	E-20	500117	-	-	3,900,000	-	-	-	-	3,900,000
Fleet Services Steam Cleaner Replacement	E-21	500119	-	-	30,000	-	-	-	-	30,000
FY2020-21 Electric Utility - Renovation and Restoration	E-22	500120	-	-	123,200	-	-	-	-	123,200
Civic Center - Carpet Replacement and Intrusion Alarm Renovation	E-23	500123	-	-	178,000	-	-	-	-	178,000
FY2020-21 Corporation Yard Building A - Renovation and Restoration	E-24	500124	-	-	213,000	-	-	-	-	213,000
FY2020-21 IT Facility - Renovation and Restoration	E-25	500126	-	-	45,000	-	-	-	-	45,000
FY2020-21 Fire Department - Renovation and Restoration	E-26	500154	-	-	224,500	-	-	-	-	224,500
FY2020-21 Adventure Clubs - Facility Renovation and Restoration	E-27	500159	-	-	80,000	-	-	-	-	80,000
TOTAL			**$ -**	**$ -**	**$ 4,833,700**	**$ 460,000**	**$ 50,000**	**$ -**	**$ -**	**$ 5,343,700**
Carryover Projects										
Cirby Way and Roseville Rd		400001	$ 19,590,394	$ 756,351	$ -	$ -	$ -	$ -	$ -	$ 20,346,745
Rocky Ridge to Old Auburn Drainage		400002	4,760,890	60,988	-	-	-	-	-	4,821,878
Pleasant Grove Retention Basin		400006	12,777,290	472,711	-	-	-	-	-	13,250,001
City Facilities Security Improvements		400013	887,937	494,065	-	-	-	-	-	1,382,002
Multi Hazard Plan Update		400029	297,523	246,560	-	-	-	-	-	544,083
Bridge Preventative Maintenance Program		400058	40,443	859,557	-	-	-	-	-	900,000
2017 Residential Resurfacing		400073	69,350	2,930,650	-	-	-	-	-	3,000,000
2017 Arterial ADA Ramps		400075	1,919,644	384,355	-	-	-	-	-	2,303,999
Pedestrian/Bike Bridge Inspection/Rating		400090	7,796	117,204	-	-	-	-	-	125,000
2017 Arterial Resurfacing		400096	136,483	2,713,519	-	-	-	-	-	2,850,002
Roller Compacted Concrete Pilot Project (RCC)		400097	10,261,737	570,408	-	-	-	-	-	10,832,145
Transit Plan Update		400129	10,994	164,006	-	-	-	-	-	175,000
2019 Arterial Resurfacing		400138	2,266	97,734	-	-	-	-	-	100,000
2019 Residential Resurfacing		400139	29,670	70,329	-	-	-	-	-	99,999
2018 Trail Resurfacing		400162	35,244	354,756	-	-	-	-	-	390,000
Atlantic/Eureka I80 WB Onramp		400199	586,150	13,849	-	-	-	-	-	599,999
Confluence to Tiffany		400204	13,748,790	84,057	-	-	-	-	-	13,832,847
Multi Use Trail Wayfinding Signs		500007	-	75,000	-	-	-	-	-	75,000
FY2019-20 Civic Center Renovation and Restoration		500080	-	184,697	-	-	-	-	-	184,697
Automotive Services - Parking Lot Restoration		500082	-	30,000	-	-	-	-	-	30,000
FY2019-20 Fire Station Renovation and Restoration		500084	-	40,000	-	-	-	-	-	40,000
FY2019-20 PRL Renovation and Restoration		500085	-	244,500	-	-	-	-	-	244,500
FY2019-20 Golf Course Facility Renovation and Restoration		500086	-	62,500	-	-	-	-	-	62,500
Civic Center Boiler Replacemnet		500089	-	59,000	-	-	-	-	-	59,000
TOTAL CARRYOVER			**$ 65,162,601**	**$ 11,086,796**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 76,249,397**
TOTAL PUBLIC WORKS PROJECTS			**$ 65,162,601**	**$ 11,086,796**	**$ 4,833,700**	**$ 460,000**	**$ 50,000**	**$ -**	**$ -**	**$ 81,593,097**

2021 Bike Trail Resurfacing

PROJECT NUMBER 500110

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION Citywide

DESCRIPTION
This project provides funding for crack sealing, resurfacing, and restriping of multi-use trails as per trail maintenance schedule. Trail resurfacing extends the useful life of the asphalt surface and provides a smooth surface for safer public use of the trails.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project. Resurfacing the trails extends the useful life of the asphalt and avoids costly trail reconstruction.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/20

COMPLETION DATE
6/30/22

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 320,000	**$ 320,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
6520 - Transportation	20,000	300,000	-	-	-	320,000
TOTAL	**$ 20,000**	**$ 300,000**	**-**	**-**	**-**	**$ 320,000**

Active Transportation Plans Update

PROJECT NUMBER 500114

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION Citywide

DESCRIPTION
This project provides funding for the update of Roseville's Bicycle and Pedestrian Master Plans to reflect current State and Federal requirements, to improve opportunities for biking and walking, and to position the City for success when competing for State and Federal grants.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project. This is a planning document and will not directly result in facility construction.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/20

COMPLETION DATE
6/30/23

PROJECT STATUS
Procurement, Contracting

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 230,000	**$ 230,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
6520 - Transportation	20,000	160,000	50,000	-	-	230,000
TOTAL	**$ 20,000**	**$ 160,000**	**$ 50,000**	**-**	**-**	**$ 230,000**

Sun City Roadway Resurfacing

PROJECT NUMBER 500117

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION Sun City Community

DESCRIPTION
This project will fund various phases of resurfacing the roadways within the Sun City community, including crack repair of the existing pavement, Americans with Disabilities Act (ADA) curb ramp replacement or reconstruction, curb, gutter and sidewalk repair, and pavement resurfacing.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/20

COMPLETION DATE
11/30/24

PROJECT STATUS
Design

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 3,900,000	**$ 3,900,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
2305 - Highway Users Tax	2,650,000	-	-	-	-	2,650,000
2307 - Road Maintenance and Rehab	1,250,000	-	-	-	-	1,250,000
TOTAL	**$ 3,900,000**	**-**	**-**	**-**	**-**	**$ 3,900,000**

Fleet Services Steam Cleaner Replacement

PROJECT NUMBER 500119

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION 2055 Hilltop Circle - Corporation Yard Building C

DESCRIPTION
This project provides funding for the mechanical rehabilitation of two steam cleaners located at the Vehicle Maintenance - Car Wash Facility.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/20

COMPLETION DATE
12/1/21

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 30,000	**$ 30,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
4065 - Facility Rehabilitation	3,170	-	-	-	-	3,170
6330 - Waste Services Rehabilitation	20,928	-	-	-	-	20,928
6511 - Transit	2,951	-	-	-	-	2,951
6520 - Transportation	2,951	-	-	-	-	2,951
TOTAL	**$ 30,000**	**-**	**-**	**-**	**-**	**$ 30,000**

FY2020-21 Electric Utility - Renovation and Restoration

PROJECT NUMBER 500120

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION 2070-2090 Hilltop Circle

DESCRIPTION
This project provides funding for building maintenance for the following divisions within the Electric Department:

Electric Service Center - Mechanical and Geothermal	
HVAC Engineering	$ 30,000
Electric Service Center Operations - Interior Paint	$ 50,000
Electric Service Center Warehouse - Interior Paint	$ 30,000
Electric Service Center Warehouse - Interior Flooring	$ 13,200

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Deliver exceptional City services

START DATE
7/1/20

COMPLETION DATE
12/1/21

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 123,200	**$ 123,200**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
6001 - Electric	123,200	-	-	-	-	123,200
TOTAL	**$ 123,200**	**-**	**-**	**-**	**-**	**$ 123,200**

Civic Center - Carpet Replacement and Intrusion Alarm Renovation

PROJECT NUMBER 500123

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION 311 Vernon Street

DESCRIPTION
This project provides funding for carpet replacement and renovation of the card key system and intrusion alarms for the Civic Center as follows:

Interior Flooring Carpet	$ 150,000
Electrical Security Card Key and Intrusion Alarms	$ 28,000

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/20

COMPLETION DATE
12/1/21

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 178,000	**$ 178,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
4065 - Facility Rehabilitation	178,000	-	-	-	-	178,000
TOTAL	**$ 178,000**	**-**	**-**	**-**	**-**	**$ 178,000**

FY2020-21 Corporation Yard Building A - Renovation and Restoration

PROJECT NUMBER 500124

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION 2005 Hilltop Circle

DESCRIPTION
This project provides funding for building maintenance for Building A at the Corporation Yard as follows:

Interior Flooring Replace Carpet	$ 88,000
Paint interior	$ 125,000

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/20

COMPLETION DATE
12/1/20

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 213,000	**$ 213,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
4065 - Facility Rehabilitation	88,398	-	-	-	-	88,398
6130 - Water Rehabilitation	57,183	-	-	-	-	57,183
6230 - Wastewater Rehabilitation	27,254	-	-	-	-	27,254
6330 - Waste Services Rehabilitation	40,165	-	-	-	-	40,165
TOTAL	**$ 213,000**	**-**	**-**	**-**	**-**	**$ 213,000**

FY2020-21 IT - Facility Renovation and Restoration

PROJECT NUMBER 500126

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION Citywide

DESCRIPTION
This project funds renovation and restoration of the following Information Technology facilities:

Radio Station #1 - Junction VHF Exterior Paint	$ 5,000
Radio Station #2 - Junction 800mhz Exterior Paint	$ 5,000
Radio Station #2 - Junction 800mhz Exterior Roof	$ 10,000
Radio Station #2 - Junction 800mhz Interior Flooring	$ 10,000
Radio Station #3 - West site Phillips Rd Exterior Paint	$ 5,000
Riley Library - Mechanical HVAC Computer Room Engineering	$ 10,000

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/20

COMPLETION DATE
12/1/21

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 45,000	**$ 45,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
4101 - Information Technology Operations	45,000	-	-	-	-	45,000
TOTAL	**$ 45,000**	**-**	**-**	**-**	**-**	**$ 45,000**

FY2020-21 Fire Department - Renovation and Restoration

PROJECT NUMBER 500154

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION Citywide

DESCRIPTION
This project includes the renovation and restoration of the following facilities:

Fire Station #2 - Interior Paint	$ 30,000
Fire Station #2 - Interior Rehabilitation - Bath Phase 2	$ 130,000
Fire Station #5 - Mechanical HVAC Split System-Radios	$ 15,000
Fire Station #5 - Rehabilitate HVAC Air fan for bays	$ 5,500
Fire Station #5 - Mechanical HVAC Replacement	$ 44,000

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/20

COMPLETION DATE
12/1/21

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 224,500	**$ 224,500**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
4065 - Facility Rehabilitation	224,500	-	-	-	-	224,500
TOTAL	**$ 224,500**	**-**	**-**	**-**	**-**	**$ 224,500**

FY2020-21 Adventure Clubs - Facility Renovation and Restoration

PROJECT NUMBER 500159

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION Citywide Adventure Clubs

DESCRIPTION

Adventure Club floor replacement at Coyote Ridge	$30,000
Adventure Club exterior paint	$10,000
Adventure Club Repairs	$40,000

OPERATING BUDGET IMPACT

There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/20

COMPLETION DATE
12/1/21

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 80,000	**$ 80,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
6591 - Youth Development	80,000	-	-	-	-	80,000
TOTAL	**$ 80,000**	**-**	**-**	**-**	**-**	**$ 80,000**

Waste Services Summary: FY2020-21 through FY2024-25

Project Title	Page	Project No.	Prior Years Actuals	FY2019-20 Amended Budget	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total Project
Existing Projects										
Saugstad Restoration	E-29	400201	$ 12,000	$ 213,000	$ 393,962	$ -	$ -	$ -	$ -	$ 618,962
TOTAL WASTE SERVICES PROJECTS			**$ 12,000**	**$ 213,000**	**$ 393,962**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 618,962**

Saugstad Urban Rivers Grant Bank Stabilization Project

PROJECT NUMBER 400201

CLASSIFICATION Waste Services

DEPARTMENT Environmental Utilities Department

LOCATION Downtown Roseville

DESCRIPTION
This project provides funding for the recontouring of the stream bank between Saugstad Park and the Chamber of Commerce building along Dry Creek in Downtown Roseville. The project will serve to protect adjacent property, increase habitat function, and reduce sedimentation into our local creek system while improving the creek aesthetics of Saugstad Park.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/18

COMPLETION DATE
6/30/22

PROJECT STATUS
Procurement, Contracting

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
$ 12,000	$ 213,000	$ 393,962	**$ 618,962**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
1130 - Stormwater	393,962	-	-	-	-	393,962
TOTAL	**$ 393,962**	**-**	**-**	**-**	**-**	**$ 393,962**

Wastewater Summary: FY2020-21 through FY2024-25

Project Title	Page	Project No.	Prior Years Actuals	FY2019-20 Amended Budget	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total Project
New Projects										
Regional Wastewater Lift Station No. 3 Decommissioning	E-31	500144	$ -	$ -	$ 250,000	$ -	$ -	$ -	$ -	$ 250,000
Regional Wastewater Lift Station No. 4 Decommissioning	E-32	500145	-	-	375,000	-	-	-	-	375,000
TOTAL			**$ -**	**$ -**	**$ 625,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 625,000**
Carryover Projects										
Wastewater Interceptor Inspection/ Condition Assessment/Cleaning		400080	$ 13,043	$ 301,956	$ -	$ -	$ -	$ -	$ -	$ 314,999
Sewer Forcemain Condition Assessment		500010	-	400,000	-	-	-	-	-	400,000
TOTAL CARRYOVER			**$ 13,043**	**$ 701,956**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 714,999**
TOTAL WASTEWATER PROJECTS			**$ 13,043**	**$ 701,956**	**$ 625,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,339,999**

Regional Wastewater Lift Station No. 3 Decommissioning

PROJECT NUMBER 500144

CLASSIFICATION Wastewater

DEPARTMENT Environmental Utilities Department

LOCATION 3000 Woodcreek Oaks Boulevard

DESCRIPTION
This project provides funding for the decommissioning of the Regional Wastewater Lift Station No. 3, which includes the demolition of the pump station and building.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/20

COMPLETION DATE
6/30/21

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 250,000	**$ 250,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
6230 - Wastewater Rehabilitation	250,000	-	-	-	-	250,000
TOTAL	**$ 250,000**	**-**	**-**	**-**	**-**	**$ 250,000**

Regional Wastewater Lift Station No. 4 Decommissioning

PROJECT NUMBER 500145

CLASSIFICATION Wastewater

DEPARTMENT Environmental Utilities Department

LOCATION 1585 Pleasant Grove Boulevard

DESCRIPTION
This project provides funding for the decommissioning of the Regional Wastewater Lift Station No. 4, which includes the demolition of the pump station and building.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/20

COMPLETION DATE
6/30/21

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 375,000	**$ 375,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
6230 - Wastewater Rehabilitation	375,000	-	-	-	-	375,000
TOTAL	**$ 375,000**	**-**	**-**	**-**	**-**	**$ 375,000**

Water Summary: FY2020-21 through FY2024-25

Project Title	Page	Project No.	Prior Years Actuals	FY2019-20 Amended Budget	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total Project
New Projects										
Potable Water Systems Evaluation	E-34	500148	$ -	$ -	$ 350,000	$ -	$ -	$ -	$ -	$ 350,000
Well Rehabilitation - Development and Retrofit	E-35	500152	-	-	100,000	300,000	100,000	-	-	500,000
Existing Projects										0
State Water Efficiency Framework	E-36	500012	-	150,000	50,000	50,000	50,000	60,000	-	360,000
SMUD Reassign Water	E-37	500015	-	650,000	250,000	-	-	-	-	900,000
Sites Reservoir	E-38	500016	-	200,000	50,000	25,000	25,000	-	-	300,000
Integrated Resources Plan	E-39	500018	96,465	243,534	500,000	-	-	-	-	839,999
Wells Chemical Retrofit	E-40	500021	-	345,000	20,000	-	-	-	-	365,000
Diamond Oaks Fire Hydrant Relocation Project	E-41	500055	-	50,000	50,000	50,000	50,000	60,000	-	260,000
TOTAL			**$ 96,465**	**$ 1,638,534**	**$ 1,370,000**	**$ 425,000**	**$ 225,000**	**$ 120,000**	**$ -**	**$ 3,874,999**
Carryover Projects										
Groundwater Management Plan		400012	$ 2,072,005	$ 975,900	$ -	$ -	$ -	$ -	$ -	$ 3,047,905
Sunrise Avenue Water Condition Assessment		400061	-	150,000	-	-	-	-	-	150,000
Regional Water Reliability Study		400063	277,633	642,057	-	-	-	-	-	919,690
Hanson Asset Data Conversion		500011	130,790	69,210	-	-	-	-	-	200,000
Long Term Water Contract		500019	41,402	1,908,597	-	-	-	-	-	1,949,999
Water System Model		500020	43,717	356,284	-	-	-	-	-	400,001
Courtyard Garden Education Makeover		500052	-	120,000	-	-	-	-	-	120,000
Water System Vulnerability Assessment		500058	-	700,000	-	-	-	-	-	700,000
TOTAL CARRYOVER			**$ 2,565,547**	**$ 4,922,048**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 7,487,595**
TOTAL WATER PROJECTS			**$ 2,662,012**	**$ 6,560,582**	**$ 1,370,000**	**$ 425,000**	**$ 225,000**	**$ 120,000**	**$ -**	**$ 11,362,594**

Potable Water Systems Evaluation

PROJECT NUMBER 500148

CLASSIFICATION Water

DEPARTMENT Environmental Utilities Department

LOCATION Citywide

DESCRIPTION
This project provides funding for a potable water systems evaluation to guide the Water Utility in terms of infrastructure planning and improvements implementation to both existing and future storage and distribution infrastructure to reliably support the City's potable water demand through buildout.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/20

COMPLETION DATE
6/30/22

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 350,000	**$ 350,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
6120 - Water Construction	350,000	-	-	-	-	350,000
TOTAL	**$ 350,000**	**-**	**-**	**-**	**-**	**$ 350,000**

Well Rehabilitation - Development and Retrofit

PROJECT NUMBER 500152

CLASSIFICATION Water

DEPARTMENT Environmental Utilities Department

LOCATION Citywide

DESCRIPTION
This project provides funding for aquifer storage and recovery production well repairs, material retrofits, and needed rehabilitation due to the aging of existing infrastructure.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/20

COMPLETION DATE
6/30/23

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 500,000	**$ 500,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
6130 - Water Rehabilitation	100,000	300,000	100,000	-	-	500,000
TOTAL	**$ 100,000**	**$ 300,000**	**$ 100,000**	**-**	**-**	**$ 500,000**

State Water Efficiency Framework

PROJECT NUMBER 500012

CLASSIFICATION Water

DEPARTMENT Environmental Utilities Department

LOCATION Citywide

DESCRIPTION
This project funds the costs for implementation of AB1668 and SB606 - Long Term Water Use Efficiency Framework, which includes developing agency water budgets, using GIS/mapping tools, addressing additional reporting requirements, and implementing heightened levels of local outreach.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Remain fiscally responsible in a changing world

START DATE
7/1/18

COMPLETION DATE
6/30/24

PROJECT STATUS
Planning

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	$ 150,000	$ 210,000	**$ 360,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
6101 - Water Operations	50,000	50,000	50,000	60,000	-	210,000
TOTAL	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 60,000**	**-**	**$ 210,000**

SMUD Water Recharge

PROJECT NUMBER 500015

CLASSIFICATION Water

DEPARTMENT Environmental Utilities Department

LOCATION Citywide

DESCRIPTION
The project covers the cost for implementation of the approved water transfer from the Sacramento Municipal Utilities District (SMUD) to the City of Roseville for up to 6,000 acre-feet of water per year for three years. It includes funding for 3,600 acre-feet of water purchased from SMUD to further test and develop Roseville's Aquifer Storage and Recovery Groundwater System injection capacity.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/18

COMPLETION DATE
6/30/23

PROJECT STATUS
Procurement, Contracting

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	$ 650,000	$ 250,000	**$ 900,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
6120 - Water Construction	250,000	-	-	-	-	250,000
TOTAL	**$ 250,000**	**-**	**-**	**-**	**-**	**$ 250,000**

Sites Reservoir Project

PROJECT NUMBER 500016

CLASSIFICATION Water

DEPARTMENT Environmental Utilities Department

LOCATION Regional Project

DESCRIPTION
Funding for this project covers the cost to participate in Phase 2 and beyond of the Sites Reservoir Project by Roseville participating in the Sites Joint Power Authority. The Sites Reservoir Project is an off-stream reservoir that will restore operational flexibility to the State of California water system, meet the co-equal goals identified in the 2009 Delta Reform Act, dedicate water for fishery and flow purposes, contribute flows for water quality purposes, mitigate the effects of climate change, and contribute to the State's renewable energy goals. Roseville is participating in the Sites Reservoir project to shape the Sites Reservoir operations plan to provide maximum lake level benefits to Folsom Reservoir, once Sites Reservoir is complete and in operation.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Remain fiscally responsible in a changing world.

START DATE
7/1/18

COMPLETION DATE
6/30/24

PROJECT STATUS
Planning

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	$ 200,000	$ 100,000	**$ 300,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
6120 - Water Construction	50,000	25,000	25,000	-	-	100,000
TOTAL	**$ 50,000**	**$ 25,000**	**$ 25,000**	**-**	**-**	**$ 100,000**

Integrated Resources Plan

PROJECT NUMBER 500018

CLASSIFICATION Water

DEPARTMENT Environmental Utilities Department

LOCATION Citywide

DESCRIPTION
This project is intended to develop a cohesive and implementable integrated resources plan (IRP) for providing reliable and low-cost Environmental Utilities services to the City's residents and businesses. The project also includes the development of a recommended water supply and resources portfolio to 2050.

OPERATING BUDGET IMPACT
The strategies prescribed by the plan will determine ongoing operating budget impacts. Possible costs include staff time for strategy implementation, additional planning, and water portfolio management.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Remain fiscally responsible in a changing world

START DATE
7/1/18

COMPLETION DATE
6/30/22

PROJECT STATUS
Procurement, Contracting

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
$ 96,465	$ 243,534	$ 500,000	**$ 839,999**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
6120 - Water Construction	500,000	-	-	-	-	500,000
TOTAL	**$ 500,000**	**-**	**-**	**-**	**-**	**$ 500,000**

Wells Chemical Retrofit

PROJECT NUMBER 500021

CLASSIFICATION Water

DEPARTMENT Environmental Utilities Department

LOCATION Citywide

DESCRIPTION
This project provides funding for new chemical packages for fluoride and chlorine and the update of the Supervisory Control and Data Acquisition (SCADA) system for Roseville's Aquifer Storage and Recovery wells, as needed.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/18

COMPLETION DATE
6/30/22

PROJECT STATUS
Construction

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	$ 345,000	$ 20,000	**$ 365,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
6130 - Water Rehabilitation	20,000	-	-	-	-	20,000
TOTAL	**$ 20,000**	**-**	**-**	**-**	**-**	**$ 20,000**

Diamond Oaks Fire Hydrant Relocation Project

PROJECT NUMBER 500055

CLASSIFICATION Water

DEPARTMENT Environmental Utilities Department

LOCATION Diamond Oaks Road

DESCRIPTION
This project will relocate fire hydrants from the center of the sidewalk to the back of the curb on Diamond Oaks Road for sidewalk access.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/19

COMPLETION DATE
6/30/24

PROJECT STATUS
Construction

FUNDING OVERVIEW

Prior Year Actuals	FY2019-20 Amended Budget	Five Year Plan	Total Project Funding
-	$ 50,000	$ 210,000	**$ 260,000**

FY2020-21 BUDGET AND 5-YEAR PLAN

Funding Source	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Total
6130 - Water Rehabilitation	50,000	50,000	50,000	60,000	-	210,000
TOTAL	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 60,000**	**-**	**$ 210,000**

Debt Management

The indebtedness of the City as of June 30, 2020 will be: $476,750,984

The estimated debt as of June 30, 2021 will be: $445,631,508

The City of Roseville has no outstanding debt subject to the legal debt limit per California Government Code, Section 43605.

Bonded Debt Limit Calculation

FY2019-20 Secured property assessed value, net of exempt real property	$ 23,285,338,153
Bonded debt limit (3.75% of assessed value) per California Government Code, Section 43605	$ 873,200,181
Amount of debt subject to the debt limit	$ -

	Estimated Debt as of June 30, 2020	Principal Additions	Principal Retirement	Estimated Debt as of June 30, 2021
Loans:				
Youth Development Fund obligation to Fleet Replacement Fund	$ 1,000,000	$ -	$ 55,000.00	$ 945,000
Diamond Oaks Golf Course obligation to Fleet Replacement Fund	461,850	-	29,210	432,640
Woodcreek Golf Course obligation to Fleet Replacement Fund	1,653,150	-	97,790	1,555,360
Roseville Community Development Corp. obligation to Strategic Improvement Fund	1,475,951	-	-	1,475,951
Roseville Community Development Corp. obligation to Successor RDA Agency Fund	3,469,049	-	-	3,469,049
Successor RDA Agency Fund obligation to General Fund	948,539	-	-	948,539
Successor RDA Agency Fund obligation to Strategic Improvement Fund	10,310,629	-	-	10,310,629
Successor RDA Agency Fund obligation to Gas Tax Fund	1,951,126	-	1,342,959	608,167
Successor RDA Agency Fund obligation to Fleet Replacement Fund	663,361	-	-	663,361
Successor RDA Agency Fund obligation to Low & Moderate Income Fund	3,415,171	-	335,740	3,079,431
Water Rehabilitation Fund obligation to Water Construction Fund	823,210	-	267,770	555,440
Water Operations Fund obligation to Water Construction Fund	3,845,000	-	385,000	3,460,000
General Fund obligation to General Fund Contributions by Developers Fund	664,782	-	80,000	584,782
Public Facilities Fund obligation to Fleet Replacement Fund	500,180	-	33,345	466,835
Public Facilities Fund obligation to Strategic Improvement Fund	2,863,290	-	409,041	2,454,249
Downtown Benefit Fee Fund obligation to Strategic Improvement Fund	3,906,010	93,744	-	3,999,754
Citywide Park Fund obligation to Fleet Replacement Fund	2,875,000	-	351,441	2,523,559
Total Loans	**$ 40,826,298**	**$ 93,744**	**$ 3,387,297**	**$ 37,532,746**
Revenue Bonds:				
Roseville Natural Gas Finance Authority Gas Revenue Bonds, Series 2007	$ 108,675,000	$ -	$ 11,385,000	$ 97,290,000
South Placer Wastewater Authority Wastewater Revenue Refunding Bonds, Series 2011C (64.57% City Share)	3,412,525	-	3,412,525	-
South Placer Wastewater Authority Wastewater Revenue Refunding Bonds, Series 2013 (64.57% City Share)	38,309,381	-	-	38,309,381
Electric System Revenue Refunding Bonds, Series 2013	25,275,000	-	5,165,000	20,110,000
Electric System Revenue Refunding Bonds, Series 2014	16,485,000	-	-	16,485,000
Electric System Revenue Refunding Bonds, Series 2017A	56,210,000	-	-	56,210,000
Electric System Revenue Refunding Bonds, Series 2017B Taxable	5,160,000	-	2,635,000	2,525,000
South Placer Wastewater Authority Wastewater Revenue Bonds, Series 2017 (64.57% City Share)	48,285,446	-	-	48,285,446
Total Revenue Bonds	**$ 301,812,352**	**$ -**	**$ 22,597,525**	**$ 279,214,827**
Certificates of Participation:				
Electric System Revenue Refunding Certificates of Participation, Series 2004	$ 5,000	$ -	$ -	$ 5,000
Electric System Revenue Refunding Certificates of Participation, Series 2012	54,000,000	-	-	54,000,000
Certificates of Participation, Series 2013	7,482,334	-	1,338,399	6,143,935
Water Utility Revenue Certificates of Participation, Series 2015	30,335,000	-	2,695,000	27,640,000
Certificates of Participation, Series 2015 (316 Vernon Street Project)	13,440,000	-	275,000	13,165,000
Total Certificates Of Participation	**$ 105,262,334**	**$ -**	**$ 4,308,399**	**$ 100,953,935**
Tax Allocation Bonds:				
Successor Agency of the Redevelopment Agency of the City of Roseville				
Tax Allocation Refunding Bonds, Series 2014	$ 8,475,000	$ -	$ 505,000	$ 7,970,000
Tax Allocation Refunding Bonds, Series 2016	20,375,000	-	415,000	$ 19,960,000
Total Tax Allocation Bonds	**$ 28,850,000**	**$ -**	**$ 920,000**	**$ 27,930,000**
Total Indebtedness	**$ 476,750,984**	**$ 93,744**	**$ 31,213,220**	**$ 445,631,508**

Debt Management Details

Loans:

Youth Development Fund obligation to Fleet Replacement Fund

Funding for Adventure Club school site(s)/portable(s).
Maturity date of 7/01/2036

Diamond Oaks Golf Course obligation to Fleet Replacement Fund

Funding for renovations of the Diamond Oaks Golf Course.
Maturity date of 07/01/2035

Woodcreek Golf Course obligation to Fleet Replacement Fund

Funding for the construction of the Woodcreek Golf Course club house.
Maturity date of 07/01/2036

Roseville Community Development Corp. obligation to Strategic Improvement Fund

Funding for RCDC support.

Roseville Community Development Corp. obligation to Successor RDA Agency Fund

Funding for RCDC support.
Maturity date of 01/31/2032

Successor RDA Agency Fund obligation to General Fund

Funding for Vernon Street streetscape improvements.
Funding for County school district pass-through payment.
Funding for flood control mitigation construction throughout the City's creek system.

Successor RDA Agency Fund obligation to Strategic Improvement Fund

Funding for the façade and landscape renovations for the Automall wall.
Funding for the startup of the Roseville Community Development Corporation.
Funding for Riverside Avenue infrastructure and streetscape enhancement project. Provided funding for significant improvements.
Funding for the acquisition of property located at 238 Vernon Street (JCPenney Building) to create a viable development site in Downtown.

Successor RDA Agency Fund obligation to Gas Tax Fund

Funding for flood control mitigation construction throughout the City's creek system.

Successor RDA Agency Fund obligation to Fleet Replacement Fund

Funding for the startup of the Roseville Community Development Corporation.
Funding for the acquisition of 120 Grant Street to support Civic Center expansion.
Funding for exterior improvements to the Tower Theater.

Successor RDA Agency Fund obligation to Low & Moderate Income Fund

Loan for 20% of all Successor Loans obligations to the Low & Moderate Income Fund per AB1484 Section 34191.4(C).

Water Rehabilitation Fund obligation to Water Construction Fund

Funding for water tank rehabilitation.
Maturity date of 07/01/2022

Water Operations Fund obligation to Water Construction Fund

Funding for Advanced Metering Project.
Maturity date of 7/01/2029

General Fund obligation to General Fund Contribution by Developers

Funding of the Citywide Qualified Climate Action Plan, General Plan Update.
Maturity date of 07/01/2029

Public Facilities Fund obligation to Fleet Replacement Fund

Funding of design and construction for second Downtown parking garage (Vernon Street and Oak Street).
Maturity date of 07/01/2034

Public Facilities Fund obligation to Strategic Improvement Fund

Funding of the 316 Vernon Building Project.
Maturity date of 07/01/2026

Downtown Parking Fund obligation to Strategic Improvement Fund

Funding of the Oak Street parking garage.
Maturity date of 07/01/2027

Citywide Park Fund obligation to Fleet Replacement Fund

Funding for the Harry Crabb Park project.
Maturity date of 07/01/2025

Revenue Bonds:

Roseville Natural Gas Finance Authority Gas Revenue Bonds, Series 2007

Funding the prepayment of about 46 billion cubic feet of natural gas that Merrill Lynch Commodities will supply over 20 years. The gas delivered is used in the Roseville Energy Park. The bonds are fixed rate.
Maturity date of 02/15/2028

South Placer Wastewater Authority Wastewater Revenue Refunding Bonds, Series 2011C (64.57% City Share)

Refunding the 2008 SPWA Series A & B bonds. The original issues were to fund the construction of the Pleasant Grove Wastewater Treatment plant and smaller related projects. The bonds are fixed rate.
Maturity date of 11/01/2020

South Placer Wastewater Authority Wastewater Revenue Refunding Bonds, Series 2013 (64.57% City Share)

Refunding the 2011 SPWA Series A & B bonds. The original issues were to fund the construction of the Pleasant Grove Wastewater Treatment plant and smaller related projects. The bond is a direct purchase agreement with US Bank.
Maturity date of 11/01/2035

Electric System Revenue Refunding Bonds, Series 2013

Refunding of the 2004 and 2005 Electric Certificates of Participation bonds. These bonds are a fixed rate.
Maturity date of 02/01/2029

Electric System Revenue Refunding Bonds, Series 2014

Refunding of the 2004 Certificates of Participation. The original issue was to finance certain improvements to the City's electric system. The bonds are fixed rate.
Maturity date of 02/01/2034

Electric System Revenue Refunding Bonds, Series 2017A

Partial refunding of the 2009 Certificates of Participation and the 2010 Electric Refunding Bonds. The original issues were to finance certain improvements to the City's electric system and the Roseville Energy Park. The bonds are fixed rate.
Maturity date of 02/01/2037

Electric System Revenue Refunding Bonds, Series 2017B Taxable

Partial refunding of the 2009 Certificates of Participation and the 2010 Electric Refunding Bonds. The original issues were to finance certain improvements to the City's electric system and the Roseville Energy Park. The bonds are fixed rate and taxable.
Maturity date of 02/01/2022

South Placer Wastewater Authority Wastewater Revenue Refunding Bonds, Series 2017 (64.57% City Share)

Refunding of the SPWA Series 2014 Revenue Bonds, partial refunding of the SPWA Series 2011C Revenue Bonds, and new funding for the Wastewater Treatment Plant Expansion project.
Maturity date of 01/01/2037

Certificates of Participation:

Electric System Revenue Refunding Certificates of Participation, Series 2004

Financing certain improvements to the City's electric system. The capital improvements include: construction of two new substations, 60KV line extensions, overhead to underground system conversions, and substation expansion and upgrades. The bonds are fixed rate. The 2004 bonds were partially refunded in 2014, leaving a principal amount of $5,000.
Maturity date of 02/01/2034

Electric System Revenue Refunding Certificates of Participation, Series 2012

Refunding the 2008 Electric Series A bonds. The original issue was to finance the construction and acquisition of the Roseville Energy Park, a power generation plant that is designed to employ current technology for clean, fuel-efficient power. The bonds are variable rate (VRDBs) with weekly resets.
Maturity date of 02/01/2035

Certificates of Participation, Series 2013A

Refunding the 2003 Public Facility and Golf Course bonds. The original issue was to finance the construction of the City's Corporation Yard and construction of the Woodcreek Oaks Golf Course Club House. The bonds are fixed rate.
Maturity date of 08/01/2025

Water Utility Revenue Certificates of Participation, Series 2015

Refunding the 2007 water bonds and use a portion of the net proceeds to finance the acquisition and/or construction of certain capital improvements and additions to the City's water utility system. The 2015 water bonds included a new money component to assist in the construction of certain capital improvements and additions to the City's water utility system. The bonds are fixed rate.
Maturity date of 12/01/2029

Certificates of Participation, Series 2015 (316 Vernon Street Project)

Completing the infrastructure component of the 316 Vernon Street mixed-use City building. Annual debt service payments will be covered from the lease revenues as well as contributions from the Public Facilities and Strategic Improvement Fund. The bonds are fixed rate.
Maturity date of 08/01/2045

Tax Allocation Bonds:

Successor Agency of the Redevelopment Agency of the City of Roseville Tax Allocation Refunding Bonds, Series 2014

Refunding the 2002 RDA bonds. The original issue was to finance various capital improvement projects, including the renovation of the Tower Theater, the Civic Plaza Parking Garage and the streetscape projects for Riverside Avenue and Historic Old Town.

Maturity date of 09/01/2033

Successor Agency of the Redevelopment Agency of the City of Roseville Tax Allocation Refunding Bonds, Series 2016-T

Refunding the 2006A, 2006A-T and the 2006H-T RDA bonds. The original 2006A issue was to complete the Downtown Roseville infrastructure designing and the engineering of public improvements identified in the Downtown Vision. The original 2006A-T issue was to establish a low interest rate revolving loan fund for private property improvements; incentivizing for private projects such as fee subsidies or waivers. The original 2006H-T issue was to develop and sell a mixed use development project and provide down payment assistance to first time homebuyers.

Maturity date of 09/01/2040

Glossary of Budget Terms

Appropriation:	Legal authorization to make expenditures and incur obligations for specific purposes.
Budgetary Basis of Accounting:	Budgetary basis of accounting refers to the timing of when revenues and expenditures are recognized in the accounts and reported. In accordance with GAAP (Generally Accepted Accounting Principles), the City budgets for all governmental funds using the modified accrual basis of accounting, with the exception of interfund loan disbursements and repayments which are budgeted as expenditures and revenue. Governmental fund revenues are recognized when measurable and available. The City considers all revenues reported in the governmental funds to be available if the revenues are collected within 120 days after year-end, with the exception of sales taxes and property taxes which are considered available if collected within 60 days after year-end. Proprietary and fiduciary funds are budgeted using the modified accrual basis of accounting for expenses, with the exception of interfund loan transactions which are budgeted as expenditures and revenue, and the full accrual basis of accounting for revenues. Proprietary and fiduciary fund revenues are recorded when earned regardless of when the cash flows occur.
Capital Improvement Projects (CIP):	Expenditures related to the acquisition, design, construction or expansion of an element of the City's infrastructure (physical capital assets such as streets, public buildings, public services infrastructure, and parks, as well as equipment and technology infrastructure).
Non-Capital Multi-Year Projects:	Expenditures related to maintenance work performed on a routine basis for facilities, bike trails, open space and roadways, equipment maintenance and repairs, technology improvements not reaching the capitalization threshold, plan, models and fee updates, systems assessments and evaluations, and operating grants.
Capital Project Fund:	A fund used to account for financial resources for the acquisition or construction of major capital facilities which are separate from ongoing operating activities.
Capital Outlays:	Expenditures which result in acquisitions of, or additions to, capital assets; includes expenditures for furniture, vehicles, and all types of machinery and equipment, including all costs necessary to place the capital outlay item into service. In order to qualify as a capital outlay expenditure, it must: 1. have an estimated useful life of more than one year; 2. have a unit cost of more than $5,000; and represent a betterment or improvement.
Department:	Major unit of organization in City government comprised of sub-units named divisions.
Division:	Major sub-unit of a department represented in the financial system by a Cost Center.
Enterprise Fund:	A fund that provides goods or services to the public for a fee or charge that makes the entity self-supporting.
Fiscal Year:	Twelve-month period to which the operating budget applies. The twelve-month period begins on July 1st and ends on June 30th.
Fund:	Fiscal entity with revenue and expenses which are segregated for the purpose of carrying out a specific purpose or activity. The major funds are the General, Electric, Water, Wastewater, and Waste Services.
General Fund:	The primary operating fund of the City used to account for all financial resources except those required to be accounted for in another fund.

Glossary of Budget Terms

Indirect Allocations: The City uses the indirect cost allocation process to allocate departmental costs from the General Fund to all funds that receive benefit from the services that the General Fund departments provide. The City uses a consulting firm which specializes in indirect cost studies to prepare the indirect cost allocation plan. The plan is based on the most current budget information available at the time the study is completed - typically six months prior to the adoption of a new budget. The consulting firm makes several onsite visits to interview staff from the General Fund departments that provide services to other departments. Cost allocation drivers are confirmed during the interview process and budget data is provided to the consultant. The budget data used in the study excludes reimbursed expenses. Examples of reimbursed expenditures are Capital Improvement Projects and secondary labor that is direct charged from one fund to another. The consultant provides a comprehensive study that is provided to all departments for review and comment. Staff has an opportunity to comment on the plan and to correct any errors.

Internal service funds used by the City directly charge costs of service to funds and departments receiving the service; therefore, the only fund that uses the indirect method of allocating costs is the General Fund.

Indirect cost charges are budgeted in the fund that is paying for the service and reduces the expenditures of the departments providing the services. The purpose is to ensure that the General Fund is reimbursed for the services that it is providing throughout the City.

Internal Service Fund: A fund established to finance and account for services and supplies furnished by a designated department to other departments within the City. Examples of the City's Internal Service Funds include the Fleet Services Fund, the Fleet Replacement Fund, the Information Technology Operations Fund, the Facility Services Fund, and Workers Compensation Fund. Costs from these funds are directly charged to those funds and departments receiving the benefits of the services provided.

Materials, Supplies, and Services: Materials and supplies are expendable items having a unit cost of less than $5,000 or which by their nature can be consumed during the course of the fiscal year. Examples are paper, pens, printed forms and small tools that are not of a capital nature. Services may be performed by outside firms, individuals, or City departments and may include consulting services, telephone service, advertising, office equipment maintenance, insurance, and utilities (including those utilities provided by City departments).

Cost Center: A sub-unit of a division.

Performance Measures/ Workload Measures: Indicators which are used to assess a department's progress toward achieving stated goals and strategies and level of work performed.

Permanent Fund: A fund used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support or benefit the government or its citizens.

Reimbursed Expenditures: Accounting adjustments that credit a budget expenditure, thus serving to reduce the total expenditures of a program. Reimbursements generally result from expenditures chargeable to other programs, such as work performed by one department or division for another. The allocation of indirect costs is budgeted as reimbursed expenditures.

Revenue: Income, including transfers and excluding proceeds from the sale of bonds and notes, for the fiscal year. The major categories of revenue include local taxes, state shared revenues, charges for current services, public utility sales, federal revenue sharing, and licenses and permits.

Glossary of Budget Terms

Salaries, Wages, and Benefits:	Compensation paid to employees of the City, and the employee benefits costs, such as the City's contributions for retirement, deferred compensation, group insurance, uniform allowance, and workers' compensation insurance. Also included is compensation paid to elected officials as provided by the City Charter. It does not include fees for professional and other services obtained on a contractual basis.
Special Revenue Fund:	A fund that is used to account for the proceeds of a specific revenue source that is restricted or committed to expenditure for specified purposes other than debt service or capital projects.
Private Purpose Trust Funds:	A fund that is used to account for the proceeds of a specific revenue source that is restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Glossary of Common Acronyms

AB	Assembly Bill
ABA	Annual Budget Authority
AC	Adventure Club
ACA	Affordable Care Act
ACH	Automated Clearing House
ACI	Application Centric Infrastructure
ADA	Americans with Disabilities Act
AI	Analysis of Impediments to Fair Housing Choice
AKA	Also Known As
AMI	Advanced Metering Infrastructure
APWA	American Public Works Association
ARB IRWMP	American River Basin Integrated Regional Water Management Plan
ARIOS	American River Instrumentation Optimization Study
ARF	Auto Replacement Fund
ARRA	American Recovery and Reinvestment Act
ASA	Amateur Softball Association
ASE	Automotive Service Excellence
ASES	After School Education and Safety
ASFPM	Association of State Floodplain Managers
ASPIRE	Analytically Solving Problems in Roseville
ASR	Aquifer Storage and Recovery
AVE	Avenue
AVL	Automatic Vehicle Location
AVR	Automatic Voltage Regulator
B&P	Bike and Pedestrian
BBS	Battery Back-up System
BEGIN	Building Equity and Growth in Neighborhoods Program
BID	Business Improvement District
BLVD	Boulevard
BMP	Best Management Practice
BOP	Balance of Plant
BPMP	Bridge Preventative Maintenance Program
BRT	Bus Rapid Transit
BRWTP	Barton Road Water Treatment Plant
BTA	Bicycle Transportation Account
CAD	Computer Aided Drafting (Engineering), Computer Aided Dispatch (Police)
CAFR	Comprehensive Annual Financial Report
CAL	California
CalACT	California Association for Coordinated Transportation
CALED	California Association for Local Economic Development
CalPERS	California Public Employee's Retirement System
CAO	City Attorney's Office
CAO	Chief Administrative Officer
CAP	Climate Action Plan
CAPIO	California Association of Public Information Officials
CAPRA	Commission for Accreditation of Park and Recreation Agencies
CARB	California Air Resources Board
CASP	Certified Access Specialist Program
CBT	Citizens Benefit Trust
CCTV	Closed Circuit Television
CDBG	Community Development Block Grant

Glossary of Common Acronyms

CDG	Center for Digital Government
CEMS	Continuous Emissions Monitoring System
CEQA	California Environmental Quality Act
CFD	Community Facilities District (AKA Mello Roos)
CHP	California Highway Patrol
CINT	Crisis Incident Negotiations Team
CIP	Capital Improvement Project
CIPP	Cured in Place Pipe
CIS	Customer Information System
CMAQ	Congestion Mitigation and Air Quality Improvement Program
CMS	Changeable Message Signs
CMU	Controller Monitor Unit
CMUA	California Municipal Utilities Association
CNG	Compressed Natural Gas
COP	Certificate of Participation
COPS	Citizens' Option for Public Safety
COR	City of Roseville
CPAC	Community Priorities Advisory Committee
CPRS	California Park and Recreation Society
CR	Central Roseville
CRS	Community Rating System
CRV	California Redemption Value
CSMFO	California Society of Municipal Finance Officers
CSI	Crime Scene Investigations
CSR	Customer Service Representative
CSU	Crime Suppression Unit
CT	Combustion Turbine
CTSA	Consolidated Transportation Services Agency
CUPA	Certified Unified Program Agency
CV	Connected Vehicle
CVP	Central Valley Project
CVPIA	Central Valley Project Improvement Act
DAR	Dial-A-Ride
DCWWTP	Dry Creek Waste Water Treatment Plant
DFR	Digital Fault Recorder
DOC	Department Operations Center
DOHS	Department of Homeland Security
DPU	Distribution Protection Unit
DSD	Development Services Department
DTSP	Downtown Specific Plan
DUI	Driving Under the Influence
DVR	Digital Video Recorder
DWR	Department of Water Resources
EAF	Equivalent Availability Factor
EAM	Enterprise Asset Management
EDAC	Error Detection and Correction
EDAC	Economic Development Advisory Committee
EDR	Electronic Plan/Document Review
EECB	Energy Efficiency Community Block Grant
EFOR	Equivalent Forced Outage Rate
EIM	Energy Imbalance Market
EIR	Environmental Impact Report

Glossary of Common Acronyms

ELAP	Environmental Lab Accreditation Program
EMD	Emergency Medical Dispatch
EMS	Emergency Medical Services
EMT	Emergency Medical Technician
EMT-D	Emergency Medical Dispatch Defibrillation Program
EMV	Europay, MasterCard, Visa
EOC	Emergency Operations Center
EOD	Explosive Ordinance Disposal
EPA	Environmental Protection Agency
EPR	Extended Producer Responsibility
EPS	Expanded Polystyrene (Packing Foam)
ERAF	Educational Revenue Augmentation Fund
ERP	Enterprise Resource Planning
ESB	Enterprise Service Bus
EU	Environmental Utilities
EV	Electric Vehicle
FARP	False Alarm Reduction Program
FEMA	Federal Emergency Management Agency
FERC	Federal Energy Regulatory Commission
FMCT	Family Mobile Crisis Team
FPPC	California Fair Political Practices Commission
FSS	Family-Self-Sufficiency
FTA	Federal Transit Administration
FTC	Fire Training Center
FTE	Full-Time Equivalent
FTHB	First Time Home Buyers
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GF	General Fund
GFCI	Ground Fault Circuit Interrupter
GFOA	Governmental Finance Officers Association
GHG	Greenhouse Gas
GIS	Geographic Information System
GO165	General Order 165
GPS	Global Positioning System
HA	Housing Authority
HAZMAT	Hazardous Materials
HBRRP	Highway Bridge Rail Replacement Program
HCD	California Department of Housing and Community Development
HCV	Housing Choice Voucher
HHS	Health and Human Services
HHW	Household Hazardous Waste
HOME	Home Investment Partnership Program
HPS	High Pressure Sodium
HRIS	Human Resources Information System
HRN	Highland Reserve North
HRNSP	Highland Reserve North Specific Plan
HRSG	Heat Recovery Steam Generator
HSA	Health Savings Account
HSIP	Highway Safety Improvement Program
HUD	Housing and Urban Development

Glossary of Common Acronyms

HUT	Highway Users Tax
HVAC	Heating, Ventilation, and Air Conditioning
IBEW	International Brotherhood of Electric Workers
ICMA	International City/County Management Association
ISO	International Organization for Standardization
ISF	Internal Service Fund
IGP	Industrial General Permit
IAS	International Accreditation Services
IT	Information Technology
ITIL	Information Technology Infrastructure Library
ITS	Intelligent Transportation System
IVR	Interactive Voice Response
JPA	Joint Powers Authority
KA	Kilo-Amps
kV	Kilovolts
kWh	Kilowatt Hours
KY4A	Future Interconnection Transformers
L&M	Low and Moderate Income Housing
LAFCO	Local Agency Formation Commission
LED	Light Emitting Diode
LLD	Landscape and Lighting District
LTF	Local Transportation Fund
LTF	Long Term Financing
LTSA	Long Term Service Agreement
MAIFI	Momentary Average Interruption Frequency Index
MAIT	Major Accident Investigations Team
MDC	Mobile Data Computer
MFD	Municipal Facilities District
MFD	Multi Family Dwelling
MFP	Multi- Functional Printer
MG	Millions of Gallons
MGD	Millions of Gallons per Day
MHMP	Multi-Hazard Mitigation Plan
MHz	Megahertz
MISAC	Municipal Information Systems Association of California
MMU	Malfunction Management Unit
MOU	Memoranda of Understanding
MS4	Municipal Separate Storm Systems
MS&S	Materials, Supplies & Services
MSIP	Mike Shellito Indoor Pool
MVA	Megavolt Amperes
MW	Mega Watts
N/A	Not Applicable
N-1	Loss of any Single Element
NC	North Central
NCPA	Northern California Power Agency
NCRSP	North Central Roseville Specific Plan
NERC	North American Electric Reliability Corporation
NERSP	North East Roseville Specific Plan
NFORS	National Fire Operations Reporting System
NFPA	National Fluid Power Association
NIMS	National Incident Management System

Glossary of Common Acronyms

NPDES	National Pollution Discharge Elimination System
NR	North Roseville
NRSP	North Roseville Specific Plan
NWRSP	North West Roseville Specific Plan
O&M	Operations and Maintenance
OC&L	Organizational Culture & Leadership
OPA	Operational Performance Audits
OPEB	Other Post-Employment Benefits
PA&C	Public Affairs & Communications
PASS	Prequalified Architectural Submittal System
PBID	Property and Business Improvement District
PC	Personal Computer
PCCP	Placer County Conservation Plan
PCTPA	Placer County Transportation Planning Agency
PCWA	Placer County Water Agency
PDA	Personal Digital Assistant
PEAIP	Program Effectiveness Assessment and Improvement Plan
PEG	Public-Educational-Government-Access Television
PGWWTP	Pleasant Grove Wastewater Treatment Plant
PKWY	Parkway
PLC	Programmable Logic Controllers
POST	Police Officer Standardized Training
POP	Problem Oriented Policing
POTW	Publicly Owned Treatment Works
PPA	Power Purchase Agreements
PQI	Pavement Quality Index
PRL	Parks Recreation & Libraries Department
PRSA	Public Relations Society of America
PRSCG	Placer Regional Stormwater Coordination Group
PTSMIA	Public Transportation Modernization, Improvement, and Service Enhancement Account
PUC	Public Utilities Commission
PV	Photovoltaic
PWD	Public Works Department
RAC	Roseville Aquatics Center
RATTF	Regional Auto Theft Task Force
RCC	Roller Compact Concrete
RCDC	Roseville Community Development Corporation
RCONA	Roseville Coalition of Neighborhood Associations
RDA	Redevelopment Agency
RE	Roseville Electric
REACH	Roseville Employees Annual Charitable Hearts
REP	Roseville Energy Park
RFA	Roseville Financing Authority
RFF	Roseville Fire Fighters
RFFA	Roseville Fire Fighters Association
RFID	Radio Frequency Identification
RFP	Request for Proposals
RFQ	Request for Quotes
RJUHSD	Roseville Joint Union High School District
RMRA	Road Maintenance Rehabilitation Account
RMS	Records Management System
ROPS	Recognized Obligation Payment Schedules

Glossary of Common Acronyms

ROW	Right of Way
RP3	Reliable Public Power Provider
RPA	Roseville Police Association
RPOA	Roseville Police Officers Association
RPP2	Roseville Power Plant 2
RSC	Roseville Sports Center
RSTP	Regional Surface Transportation Program
RTMA	Roseville Traffic Monitoring System
RTU	Remote Terminal Unit
RUEC	Roseville Utility Exploration Center
RUFF	Roseville Urban Forestry Foundation
RW	Recycled Water
RW	Roseville West
RWA	Regional Water Authority
RWQCB	Regional Water Quality Control Board
SACOG	Sacramento Area Council of Governments
SACTO	Sacramento Area Commerce and Trade Organization
SAIDI	System Average Interruption Duration Index
SAIFI	System Average Interruption Frequency Index
SB	Senate Bill
SCADA	Supervisory Control and Data Acquisition
SCBA	Self-Contained Breathing Apparatus
SCIP	Statewide Community Infrastructure Program
SD	Service District
SERSP	Southeast Roseville Specific Plan
SF6	Sulfur Hexafluoride Insulating Gas in Circuit Breakers
SIC	Signal Interconnect
SIFMA	Securities Industry & Financial Markets Association
SIRE	Store, Index, Retrieve, Exchange Software Program
SIU	Special Investigations Unit
SMARTs	Storm Water Multiple Application & Report Tracking System
SOP	Standard Operating Procedures
SPRTA	South Placer Regional Transportation Authority
SPCA	Society for the Prevention of Cruelty to Animals
SPMUD	South Placer Municipal Utility District
SPWA	South Placer Wastewater Authority
SRSP	South Roseville Specific Plan
SSMP	Sewer System Master Plan
SSO	Sewer System Overflows
SSTP	Sanitary Sewage Treatment Plant
SRO	School Resource Officer
STA	State Transportation Account
STEMI	ST-Elevation Myocardial Infarction
STG	Steam Turbine Generator
SVSP	Sierra Vista Specific Plan
SWAT	Special Weapons and Tactics
SWOT	Strength, Weaknesses, Opportunities and Threats
SWB	Salaries, Wages and Benefits
SWPPP	Storm Water Pollution Prevention Plan
SWRCB	California State Water Resources Control Board
TAG	Threat Analysis Group
TAZ	Traffic Analysis Zone

Glossary of Common Acronyms

TDA	Transportation Development Act
TEA21	Transportation Equity Acts for the 21st Century
TMF	Traffic Mitigation Fees
TOC	Traffic Operations Center
TOU	Time of Use
TPN	Transportation Network Provider
TRA	Tax Rate Area
TSM	Transportation Systems Management
TSSDRA	Transit System Safety, Security and Disaster Response Account
UAS	Unmanned Aircraft System
UEC	Utility Exploration Center
UFLS	Under-Frequency Load Shedding
UIR	Utility Impact Reimbursement
USBR	United States Bureau of Reclamation
USGA	United States Golf Association
UST	United States Treasury
U/V	Ultra Violet
VASH	Veterans Affairs Supportive Housing Program
VD	Virtual Desktop
VFD	Variable Frequency Drive
VHF	Very High Frequency
VLF	Vehicle License Fee
VOC	Voice of Customer
VRDB	Variable Rate Debt Bond
VSP	Vision Service Plan
W/W	Wastewater
WAPA	Western Area Power Administration
WECC	Western Electricity Coordinating Council
WPCTSA	West Placer Consolidated Transportation Services Agency
WRSP	West Roseville Specific Plan
WW	Wastewater
WTP	Water Treatment Plant
WWTP	Wastewater Treatment Plant
YSO	Youth Service Officer
ZEB	Zero Emission Bus
ZLD	Zero Liquid Discharge

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COUNCIL COMMUNICATION

CC #: 1906
File #: 0201 & 0201-01

Title:	Fiscal Year 2020-21 Year-End Report and Fiscal Year 2021-22 - Budget Adjustment
Contact:	Scott Pettingell 916-746-1306 spettingell@roseville.ca.us

Meeting Date: 2/2/2022
Item #: 7.1.

RECOMMENDATION TO COUNCIL

Staff recommends City Council receive a report and presentation regarding the year-end results for fiscal year (FY) 2020-21 and adopt an ordinance to approve the attached FY2021-22 budget adjustment.

BACKGROUND

FY2020-21 Year-End Results

This communication includes a year-end version of the quarterly report that provides the Council with information regarding the City of Roseville's operational financial performance from July 1, 2020, through June 30, 2021 (FY2020-21) (Attached). The attached report includes a series of tables and charts displaying financial data for FY2020-21 for (1) the General Fund, (2) the enterprise operating funds, and (3) revenues in other selected funds. It also includes an explanation of significant variances. Following is a summary of the financial information provided in the year-end report:

General Fund

The City's FY2020-21 General Fund year-end results (operating and non-operating) are summarized in the table below. The City ended FY2020-21 with a $28.5 million surplus consisting of approximately $21 million in operating revenues received over budget, $7 million in expenditure savings primarily associated with materials, service and supply and salary savings from vacant positions, and $500,000 in unspent non-operating funds. The primary factors contributing to the surplus were expenditure controls put in place due to uncertainty regarding the impact of the pandemic on the local economy, salary savings due to vacant positions, and conservative budgeting of sales and property tax revenues due to the pandemic. These positive results offset the $2.5 million shortfall in Parks, Recreation, and Library (PR&L) program revenues caused by the pandemic limiting PR&L programming. Expenditure savings within the PR&L Department offset the shortfall in PR&L revenue.

FY2020-21 Year-End General Fund Year-End Results	**Variance ($)**
Sales Tax - Bradley-Burns	$ 13,690,000
Sales Tax - Measure B	5,987,000
Property Tax	3,355,000
Parks, Recreation and Library Programs	(2,548,000)
Other Revenues	481,000
Operating Revenues	**20,965,000**
Operating Expenditures	**6,966,000**
Non-Operating	**563,000**
Total General Fund Year-End Results	**$ 28,494,000**
Recommended Appropriations	
Street Resurfacing	4,400,000
Replacement Tractor Drawn Aerial Fire Truck	700,000
General Fund Contingency	300,000
Total	**$ 5,400,000**
Remaining General Fund Year-End	

Remaining General Fund Year-End Results	**$ 23,094,000**

Enterprise Operating Funds

Revenues in the Electric Fund exceeded estimates by approximately $14 million due to increased retail sales associated with stronger than expected customer usage and new development. Electric Fund expenditures ended the year roughly $7.8 million under budget primarily due to the cost of purchased power in the emergency market being lower than anticipated.

Environmental Utilities (Water, Wastewater, and Waste Services) funds exceeded revenues estimates by $3.8 million, $1.6 million, and $1.8 million, respectively, due to stronger than anticipated customer usage and new development. Expenditures in all of the Environmental Utility funds ended the year under budget estimates by 9 percent due to remaining COVID-related limitations on operational plans, including travel and training, and savings from vacant positions.

Revenues in the Transit Fund ended the year 17 percent, or $1.1 million, under budget due to reduced services and losses in passenger fares resulting from the COVID-19 pandemic. This shortfall was partially offset by approximately $700,000 in expenditure savings due to vacancies, contract services, and fuel spending reductions. Staff plans to utilize federal stimulus funds in FY2021-22 and FY2022-23 to help address the ongoing impact of COVID-19 on the Transit Fund.

Transportation Fund revenues ended approximately $114,000 or 7% under budget. This revenue shortfall was offset by $180,000 in expenditure savings due to vacancies and crossing guards not working because of pandemic-related school closures.

Revenues in the Youth Development were significantly impacted in FY2020-21 ending the year $4.3 million under budget. Factors contributing to the reduced revenues include guidelines established for childcare services that require attendance limitations due to cohort restrictions by licensing, hybrid and modified school schedules, parents continuing to work from home, temporary part-time staff shortages, and school closures. This revenue shortfall was partially offset by $1.6 million in expenditure savings realized by modifying staffing plans, holding positions vacant, and cost-sharing with the Roseville School District. Staff continues to evaluate potential resources, including federal stimulus funding, to offset the financial impacts the pandemic has had on this fund.

Other Funds

Revenues in the Fire Facilities, Public Facilities, and the Strategic Improvement Funds exceeded estimates by $1.3 million, $3.4 million, and $1.3 million, respectfully. When developing the FY2020-21 budget, staff reduced the revenue estimates in these funds based on the anticipated impacts of COVID-19 on development. However, development activity in the City during FY2020-21 was much stronger than anticipated.

Budget Adjustment

Staff recommends that the City Council approve the appropriation of $5.4 million of the FY2020-21 General Fund surplus for the following projects:

Street Resurfacing ($4.4 Million) - Maintaining the City's billion dollars of roads requires regular upkeep to preserve the City's quality of life. Roads should be treated every 7 to 10 years to keep them from developing severe cracks and potholes. The primary funding source for this maintenance comes from state and federal gas tax paid at the pump. Until the passage of Senate Bill 1, the the Road Repair and Accountability Act of 2017, the gas tax had not seen any meaningful increase in revenue sufficient to keep up with the inflating costs of maintaining city roads. Even with the passage of Senate Bill 1, the City only has about two-thirds of the funding needed to keep its roads from eventually failing. The reality is that the City needs an additional $3 million to $4 million every year to keep roads in an acceptable condition. This funding gap has brought several arterial roads to the edge of failure. Portions of Cirby Way, Old Auburn, Rocky Ridge, Douglas, and Pleasant Grove will no longer be repairable. These roads will require a significantly more expensive complete replacement if something is not done immediately. Therefore, staff recommends that $4.4 million of General Fund surplus funds be appropriated in a multi-year project to repair these roads and prevent them from failing. A map of the recommended street resurfacing plan is attached to this communication.

Tractor Drawn Aerial Fire Truck ($700,000) - The Fire department has one tractor drawn aerial truck that needs to be replaced in FY2022-23. This vehicle serves as a front-line apparatus used for structural firefighting, hazardous materials incidents, vehicle accidents, high and low angle rescues, and emergency medical response. The current apparatus will have been in service over 17 years once the replacement arrives, well past the expected life of 13 years. The City has accumulated approximately $1 million of the $1.7 million needed to replace this apparatus, leaving a funding shortfall of $700,000. Staff recommends that the City Council approve the appropriation of $700,000 in surplus General Fund resources to fund this replacement vehicle fully. This recommended budget adjustment also includes the authority to move the General Fund resources to the Fleet Replacement Fund to purchase the replacement vehicle.

General Fund Contingency ($300,000) - During the current fiscal year, $300,000 in General Fund contingency funds were used to complete the Roseville Aquatics Center slide and water play structure replacement project. These improvements were necessary to replace the aging and deteriorating infrastructure, which are over 25 years old. Bids for the project came in over the original project budget due to labor shortages, increased cost of materials, manufacturing delays and tariffs. Staff recommends replenishing the General Fund contingency by $300,000 to address any unanticipated requirements during the remainder of the fiscal year.

FISCAL IMPACT

The year-end financial report attached to this communication is for informational purposes only. Also included in this communication is a recommendation to approve a budget adjustment utilizing $5.4 million of the $28.5 million in surplus FY2020-21 General Fund resources for street resurfacing ($4.4 million), the replacement of a tractor drawn aerial fire truck ($700,000), and replenishing the General Fund contingency ($300,000). Staff plans to seek City Council's direction on developing a spending plan for the $23.1 million in remaining General Fund surplus funds at the February City Council Priorities Workshop.

ENVIRONMENTAL REVIEW

The California Environmental Quality Act (CEQA) does not apply to activities that will not result in a direct or reasonably foreseeable indirect physical change in the environment, or is otherwise not considered a project as defined by CEQA Statute §21065 and CEQA State Guidelines §15060(c)(3) and §15378. The budget adjustment meets the above criteria and is not subject to CEQA. No additional environmental review is required.

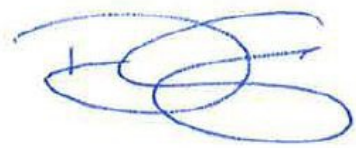
CITY COUNCIL STRATEGIC PLAN/OVERARCHING GOALS

Goal A - Remain fiscally responsible in a changing world

Respectfully Submitted,

Scott Pettingell, Budget Manager

Dennis Kauffman, Assistant City Manager/Chief Financial Officer



Dominick Casey, City Manager

ATTACHMENTS:

Description
FY2020-21 Fourth Quarter Report
Ordinance 6447
Budget Adjustment
Street Resurfacing Plan Detail

REVIEWERS:

Department	Reviewer	Action	Date
FIN - Budget	Pettingell, Scott	Approved	1/18/2022 - 8:03 PM
FIN - Budget	Kauffman, Dennis	Approved	1/19/2022 - 2:22 AM
Paralegal	Hakala, Gretchen	Approved	1/19/2022 - 11:39 PM
City Clerk	Six, Katrina	Approved	1/20/2022 - 2:18 PM
Assistant City Manager	DeVore, Ryan	Approved	1/24/2022 - 11:32 AM
Chief Financial Officer	Kauffman, Dennis	Approved	1/24/2022 - 2:34 PM
City Attorney	Sheidenberger, Michelle	Approved	1/24/2022 - 2:53 PM
City Manager	Casey, Dominick	Approved	1/24/2022 - 8:13 PM
City Clerk	Dreyer, Helen	Approved	1/26/2022 - 12:38 PM

Memorandum

To: Roseville City Council

From: Local Sales Tax Citizens' Oversight Committee

Date: March 17, 2021

Subject: Citizens' Oversight Committee update for March 17, 2021 Roseville City Council Meeting

History of Measure B

- Measure B is a half-cent local sales and use tax to protect Roseville's essential services and was approved by voters in the November 6, 2018 election, with the expected annual revenue of $16 to $19 million.
- On April 1, 2019, the sales and use tax rate in Roseville increased from 7.25% to 7.75%.
- During the prior fiscal year 2018/2019, the City Council approved a budget adjustment to transfer the full $4.2M earned through Measure B to the Economic Stabilization Reserve.

Role of the Citizen Oversight Committee

- The Citizens' Oversight Committee was proposed as an independent citizen oversight on the Measure B funds.
- The Citizens' Oversight Committee was created when Measure B passed in the November 6, 2018 election.
- The local sales tax oversight committee is charged with the annual review and report to the City Council on the revenue and expenditures of the Measure B sales and use tax.

Current Members	Term End
Patrick Comstock	6/30/2021*
Richard Duffy	6/30/2023*
Christopher Kight	6/30/2021*
Kathryn Kitchell	6/30/2023*
Meghan Krafka	6/30/2023*
*All members are eligible to re-apply at end of current term	

Measure B funds are appropriated to the General Fund where funds are not specifically allocated and tracked for a specific purpose, the Measure B ballot information stated that "the City may use the funds for any municipal purpose, including but not limited to essential services such as neighborhood police patrols, fire protection, 9-1-1 emergency response; crime suppression/investigation; street and pothole repair; libraries, parks and recreation; and job creation and economic improvement programs."

Review of February 2, 2021 Meeting

- The meeting consisted of the following:
  - Appointment of annual Committee Chair and Vice Chair
  - Review of the Brown Act by Joe Mandell, Senior Deputy City Attorney
  - Presentation of the City's year-end report by Dennis Kauffman, Assistant City Manager/Chief Financial Officer. Presentation was a summary of information provided to the Committee as exhibits:
    - Committee Overview
    - Year-end Report: Fiscal year July 1, 2019 to June 30, 2020
      - Budget overview
      - Financial outlook
      - Council priorities
      - General Fund revenue/expenditures
      - Measure B strategic investments
      - Fiscal actions to address COVID-19
  - Report to Council
  - Recommendation by the City staff that the Committee designate one or two Committee members to prepare the Committee's report

Citizens' Oversight Committee Report of the Funds from Fiscal Year 2019/2020

- Fiscal year 2019/2020 earned $19.7M in Measure B revenue which was $3.7M more than budgeted. Actual Measure B earnings exceeded budget primarily due to the conservative approach in budgeting for Measure B revenue since it was the first year in earnings without a historical trend to use as a basis.
- The Committee notes that because Measure B revenue is comingled with other General Fund revenue and pooled for General Fund expenditures, it is not possible to trace specific expenditures back to Measure B revenue.
- City staff reports show that $14.1M in city funds were used to fund the Economic Stabilization Fund and $698K was used to increase the Emergency Reserve.
- Certain members of the Committee reviewed The Annual Budget Fiscal Year 2020-21 Report General Fund Summary showing General Fund expenditures by department and noted that police, fire, public works and parks, recreation and library services were all maintained as evidenced by an increase in expenditures from FY 2018/2019 to FY

2019/2020. It was further noted that a new police beat was established in West Roseville fulfilling a public committed use of Measure B funds.

- The Committee concludes that based on the data provided by City staff and our analysis as described above, that Measure B funds were used for their intended purpose.
- The Committee recommends that City staff work with one or two members of the Committee to develop a scorecard for future years to provide supporting evidentiary documentation of Measure B revenue use.

CC:

Dennis Kauffman, Assistant City Manager/Chief Financial Officer

Terry Bradley, Recording Secretary

LOCAL SALES TAX CITIZENS' OVERSIGHT COMMITTEE

Title:	Report to Council - Approval
Contact:	Dennis Kauffman, dkauffman@roseville.ca.us, 916-774-5313

Meeting Date: 2/8/2022
Item #: 6.2.

RECOMMENDATION

Staff recommends that the Local Sales Tax Citizens' Oversight Committee adopt a motion to designate one or two committee members to prepare the Committee's report to the City Council.

BACKGROUND

The Local Sales Tax Citizens' Oversight Committee is charged with the annual review and report to the City Council on the revenue and expenditures of the Measure B Sales and Use Tax.

Respectfully Submitted,

Dennis Kauffman, Assistant City Manager/Chief Financial Officer