AGENDA

February 2, 2022

CITY COUNCIL
6:00 p.m.
Council Chambers
311 Vernon Street
Roseville, California
www.roseville.ca.us

The meeting may be viewed on Comcast channel 14, Consolidated Communications channel 73, and AT&T U-Verse. City Council 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.

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.

Security procedures are in place to attend Roseville City Council meetings. All attendees must successfully pass through a security metal detector. Any person with a prohibited item will not be

allowed entry. Prohibited items include, but are not limited to: firearms (even with valid CCW), knives, pepper spray/mace, explosives of any kind/ any weapons and/or dangerous devices of any kind, illegal drugs and alcohol.

1. CALL TO ORDER

2. ROLL CALL

3. PLEDGE OF ALLEGIANCE

4. MEETING PROCEDURES

5. PRESENTATIONS

5.1. Resolution - Michelle Bertolino

Commend Michelle Bertolino for her 20 years of outstanding service and dedication to the City of Roseville, congratulate her on her many accomplishments, and wish her a long, healthy and enjoyable retirement.

CONTACT:Blair Hutchison 916-774-5266 bmhutchison@roseville.ca.us

6. PUBLIC COMMENTS

7. CONSENT CALENDAR

BEGINNING OF CONSENT CALENDAR

Bids / Purchases / Services

7.1. Maidu Softball Restroom Renovation Project - Approval of Plans and Specifications and Authorize Staff to Call for Bids

Memo from Park Development Project Manager Heather Buck and Parks, Recreation & Libraries Director Jill Geller recommending the City Council approve the plans and specifications for the Maidu Softball Restroom Renovation project and authorize staff to call for bids. The Maidu Softball Fields are located on the 152 acre regional park site located east of Rocky Ridge Drive and south of Douglas Boulevard. The project includes minor alterations to the existing restrooms for accessibility and ease of maintenance. These improvements are necessary to replace the aging and deteriorating infrastructure and conform to current building code regulations. Funding for the improvements was provided through the Parks, Recreation & Libraries Capital Projects Fund within the FY2019-20 budget with an offset using the City's portion of the Youth Coalition Funds. Maintenance of the existing restrooms is provided by the General Fund and will remain unchanged.

CC #: 1906

File #: 0900-07

CONTACT: Heather Buck 916-774-5254 hcbuck@roseville.ca.us

Resolutions

7.2. Creekview Phase 2 Village 12 - Notice of Completion

Memo from Construction Inspector Troy Galvin and Development Services

Director Mike Isom recommending the City Council adopt RESOLUTION NO. 22-027 ACCEPTING THE PUBLIC WORK KNOWN AS CREEKVIEW PHASE 2 VILLAGE 12 PROJECT, APPROVING THE "NOTICE OF COMPLETION", AND AUTHORIZING AND DIRECTING THE CITY ENGINEER TO EXECUTE SAID NOTICE ON BEHALF OF THE CITY OF ROSEVILLE, THEREFORE, AND ACCEPTING ALL DEDICATIONS OFFERED ON THE RECORDED MAP OF THE SUBDIVISION. The Engineering Division has made final inspection of the project and has found the civil improvement work complete in accordance with the improvement plans and City specifications. This action has no impact to the City's General Fund. Construction costs were paid by the developer.

CC #: 1900

File #: 0400-04-13-1

CONTACT: Troy Galvin 916-223-7441 jtgalvin@roseville.ca.us

7.3. Sierra Vista Specific Plan Westbrook Boulevard - Reimbursement Agreement

Memo from Principal Engineer Matt Todd and Development Services Director Mike Isom recommending the City Council adopt RESOLUTION NO. 22-028 APPROVING A CITY/DEVELOPER REIMBURSEMENT AGREEMENT, BY AND BETWEEN THE CITY OF ROSEVILLE AND SOLAIRE COMMUNITY BUILDERS LLC, AND AUTHORIZING THE CITY MANAGER TO EXECUTE IT ON BEHALF OF THE CITY OF ROSEVILLE. Staff requests Council approval of a reimbursement agreement with Solaire Community Builders LLC in the amount of $341,995.50 for roadway improvements along Westbrook Boulevard, including signalized intersection improvements, within the Sierra Vista Specific Plan that are beyond the developer's obligations. The funding source is the Sierra Vista Set-Aside in the Traffic Mitigation Fund, resulting in no impact to the General Fund.

CC #: 1903

File #: 0400-04-12-1

CONTACT: Matthew Todd 916-774-5562 mtodd@roseville.ca.us

7.4. Long-Term Firm Point-to-Point Transmission - Service Agreement Renewal

Memo from Electric Business Analyst Ryley Kelly and Electric Utility Director Michelle Bertolino recommending the City Council adopt RESOLUTION NO. 22-030 APPROVING A FORM OF SERVICE AGREEMENT FOR LONG-TERM FIRM POINT-TO-POINT TRANSMISSION SERVICE BETWEEN THE CITY OF ROSEVILLE AND PACIFICORP, AND AUTHORIZING THE CITY MANAGER TO EXECUTE IT ON BEHALF OF THE CITY OF ROSEVILLE. Staff requests Council approval of a service agreement renewal to the 50MW transmission agreement that was entered into with PacifiCorp in 2018. Upon renewal, the new agreement would be valid from March 1, 2023 through February 29, 2028. The estimated cost of this five-year contract is $10,000,000 and is expected to yield a net savings of $13,000,000 over the term. In addition, this renewal addresses critical capacity needs for Roseville and is the most economical option amongst all potential alternatives evaluated. Funds are available in the FY2021-22 Electric Fund budget and will be budgeted in future fiscal years.

CC #: 1909

File #: 0800-03

CONTACT: Ryley Kelly 916-774-5649 rkelly@roseville.ca.us

7.5. Community Facilities District No. 3 (Municipal Services) - Annexation No. 27 Torrente at Sierra Vista - Resolution of Intention to Annex Territory

Memo from Management Analyst Jeannine Thrash and Assistant City Manager/Chief Financial Officer Dennis Kauffman recommending the City Council adopt RESOLUTION NO. 22-029 A RESOLUTION OF INTENTION TO ANNEX TERRITORY TO COMMUNITY FACILITIES DISTRICT AND TO AUTHORIZE THE LEVY OF SPECIAL TAXES THEREIN. The landowner is obligated per the Developer Agreement by and between the City of Roseville and The Cyril G. Barbaccia Irrevocable Trust Dated December 15, 1976, relative to the Sierra Vista Specific Plan, to annex into the Municipal Services Community Facilities District prior to the issuance of the first residential building permit. Annexation into Community Facilities District No. 3 (Municipal Services) helps offset the property's impact on City General Fund resources available to pay for municipal services and therefore will not negatively impact the General Fund.

CC #: 1905

File #: 0400-04-17-1

CONTACT: Jeannine Thrash 916-774-5473 jthrash@roseville.ca.us
Dennis Kauffman 916-774-5313 dkauffman@roseville.ca.us

Ordinances (for introduction and adoption - appropriation/urgency measures)

7.6. South Placer Express On-Route Chargers - Budget Adjustment

Memo from Transit Operations Analyst Ed Scofield and Public Works Director Jason Shykowski recommending the City Council adopt ORDINANCE NO. 6448 AUTHORIZING CERTAIN AMENDMENTS TO THE FISCAL YEAR 2021-22 BUDGET AND DECLARING THIS ORDINANCE TO BE IMMEDIATELY EFFECTIVE AS AN APPROPRIATION MEASURE. Staff requests Council approve a budget adjustment in the amount of $136,816 to the Alternative Transportation Division's FY2021-22 budget to pay for professional design services for two on-route chargers at the Galleria that will be used as part of the South Placer Express bus service.

CC #: 1908

File #: 0721 & 0201-01

CONTACT: Ed Scofield 916-869-9109 ecscofield@roseville.ca.us

Ordinances (for second reading and adoption)

7.7. Second Reading - Sierra View Subdivision Project on Infill Parcels 3 & 100 and the Sierra Vista Specific Plan Parcels WB-41 & WB-31 Project - Rezone and Development Agreement Amendment

ORDINANCE NO. 6449 AMENDING ZONING ORDINANCE NO. 5428 OF THE CITY OF ROSEVILLE CHANGING THE ZONING OF CERTAIN

REAL PROPERTY LOCATED WITHIN THE CITY OF ROSEVILLE; and ORDINANCE NO. 6450 AMENDING ZONING ORDINANCE NO. 5428 OF THE CITY OF ROSEVILLE CHANGING THE ZONING OF CERTAIN REAL PROPERTY LOCATED WITHIN THE CITY OF ROSEVILLE; and ORDINANCE NO. 6451 ADOPTING A SECOND AMENDMENT OF THE DEVELOPMENT AGREEMENT BY AND BETWEEN THE CITY OF ROSEVILLE AND WESTPARK S.V. 400, LLC, RELATIVE TO THE SIERRA VISTA SPECIFIC PLAN AND AUTHORIZING THE CITY MANAGER TO EXECUTE IT ON BEHALF OF THE CITY OF ROSEVILLE, for second reading and adoption.

CC #: 1910

File #: 0400-04-10-2 & 0400-04-12-2 & 0400-03 & 0400-04

CONTACT: Kinarik Shallow 916-746-1309 kshallow@roseville.ca.us

Reports / Requests

7.8. Out-of-State Travel Request - Public Works Department

Memo from Facility Manager Dan Allen and Public Works Director Jason Shykowski recommending the City Council approve an out-of-state travel request for three Public Works staff members to attend the International Facility Management Association Facility Fusion Conference and Expo in Austin Texas in April of 2022. Facility Fusion focuses on the needs of the facility manager, concerns related to supporting specific facility types, career guidance, and building a professional network. The costs are estimated to be $3,916 each, totaling $11,748, and are included in the FY2021-22 operating budgets in the Facility Services Fund and Public Works Administration Division in the General Fund.

CC #: 1907

File #: 0600-02

CONTACT: Dan Allen 916-774-5741 dallen@roseville.ca.us

7.9. Annual Comprehensive Financial Report and Other Audit Reports for Fiscal Year Ended June 30, 2021

Memo from Accounting Manager Nick Rosas and Assistant City Manager/Chief Financial Officer Dennis Kauffman recommending the City Council receive three informational financial reports for the year ended June 30, 2021, along with two required auditor communication letters. There is no impact to the City's General Fund.

CC #: 1904

File #: 0202-01

CONTACT: Nick Rosas 916-774-5314 nrosas@roseville.ca.us

7.10. 2022 Legislative and Regulatory Platform for State and Federal Advocacy

Memo from Government Relations Administrator Mark Wolinski and Deputy City Manager Megan Scheid recommending the City Council adopt the 2022 Legislative Platform. The State and Federal priorities and legislative platform defined within the Legislative Platform are the result of the City Council's

articulation of its goals and priorities during legislative updates and the City Council's Legislative Platform Workshop held December 15, 2021. The Legislative Platform conveys the Council's positions on issues that are currently, or are anticipated to be, the focus of future legislation by the State and Federal governments. The Legislative Platform has no direct fiscal impact to the City's budget. The platform provides policy direction only.

CC #: 1899

File #: 0103-32-02

CONTACT: Mark Wolinski 916-774-5179 mwolinski@roseville.ca.us

END OF CONSENT CALENDAR

8. SPECIAL REQUESTS/REPORTS/PRESENTATION

8.1. Fiscal Year 2020-21 Year-End Report and Fiscal Year 2021-22 - Budget Adjustment

Memo from Budget Manager Scott Pettingell and Assistant City Manager/Chief Financial Officer Dennis Kauffman recommending the City Council adopt ORDINANCE NO. 6447 AUTHORIZING CERTAIN AMENDMENTS TO THE FISCAL YEAR 2020-21 BUDGET AND DECLARING THIS ORDINANCE TO BE IMMEDIATELY EFFECTIVE AS AN APPROPRIATION MEASURE. Staff recommends Council receive a year-end report for Fiscal year (FY) 2020-21 for the General Fund, the enterprise operating funds, and revenues in selected other funds. The recommended budget adjustment includes an appropriation of $5.4 million in General Fund resources for street resurfacing, purchase of a replacement tractor drawn aerial fire truck and replenishing the General Fund contingency. There are adequate resources available in the General Fund to fund the recommended appropriations.

CC #: 1906

File #: 0201 & 0201-01

CONTACT: Scott Pettingell 916-746-1306 spettingell@roseville.ca.us

8.2. Fiscal Year 2021-22 Budget Update and Fiscal Year 2022-23 Budget Development Schedule

Memo from Budget Manager Scott Pettingell and Assistant City Manager/Chief Financial Officer Dennis Kauffman recommending the City Council receive a presentation of a FY2021-22 Budget Update and an overview of the FY2022-23 Budget Development Schedule. There is no fiscal impact associated with this presentation.

CC #: 1901

File #: 0200

CONTACT: Scott Pettingell 916-746-1306 spettingell@roseville.ca.us

8.3. Long-Term Liabilities Update - Pension, Other Postemployment Benefits and Capital Improvement Program Rehabilitation

Memo from Budget Manager Scott Pettingell and Assistant City Manager/Chief

Financial Officer Dennis Kauffman recommending the City Council receive a presentation on the City's long-term liabilities for pension, other postemployment benefits, and capital improvement program rehabilitation. There is no fiscal impact. This is for informational purposes only.

CC #: 1902

File #: 0600-04

CONTACT: Dennis Kauffman 916-774-5315 dkauffman@roseville.ca.us
Scott Pettingell 916-746-1306 spettingell@roseville.ca.us

8.4. The American Rescue Plan Act Update

Memo from Budget Manager Scott Pettingell and Assistant City Manager/Chief Financial Officer Dennis Kauffman recommending the City Council receive a presentation regarding the American Rescue Plan Act.

CC #: 1898

File #: 0300

CONTACT: Dennis Kauffman 916-774-5315 dkauffman@roseville.ca.us
Scott Pettingell 916-746-1306 spettingell@roseville.ca.us

9. REPORTS / PUBLIC COMMENTS

10. ADJOURNMENT

COUNCIL COMMUNICATION

CC #: 1911
File #: 0102-10

Title:	Resolution - Michelle Bertolino
Contact:	Blair Hutchison 916-774-5266 bmhutchison@roseville.ca.us

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

RECOMMENDATION TO COUNCIL

Commend Michelle Bertolino for her 20 years of outstanding service and dedication to the City of Roseville, congratulate her on her many accomplishments, and wish her a long, healthy and enjoyable retirement.

BACKGROUND

Not applicable.

FISCAL IMPACT

Not applicable.

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. Ceremonial documents meet the above criteria and are not subject to CEQA. No additional environmental review is required.

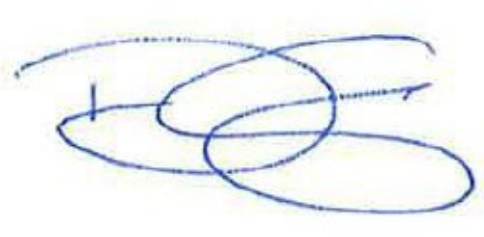
CITY COUNCIL STRATEGIC PLAN/OVERARCHING GOALS

Not applicable.

Respectfully Submitted,

Blair Hutchison, City Clerk Technician

Helen Dreyer, Assistant City Clerk



Dominick Casey, City Manager

ATTACHMENTS:

Description

Resolution - Michelle Bertolino

Resolution

WHEREAS, Michelle Bertolino began her distinguished career with the City of Roseville on February 12, 2002, as an Electric Administrative Services Manager and through her tenure she promoted to Electric Utility Director on May 22, 2010; and

WHEREAS, Michelle is the first woman to be named director since the utility's founding over 100 years ago; and

WHEREAS, over the years, Michelle has been highly involved with many different utility boards and commissions, serving in many capacities from committee member to President; and

WHEREAS, Michelle is instrumental in driving the policies behind the utility's consistent recognition for its reliability, low electric rates, innovative programs and positioning Roseville Electric Utility in a place of financial strength; and

WHEREAS, Michelle has received many distinguished awards, including the American Public Power Association's James D. Donovan Individual Achievement Award, recognizing individuals who have made significant contributions to the electric utility industry and to public power, and the Pride of Roseville for Emergency Top Team Award, for the Galleria Fire; and

WHEREAS, with over 30 years' experience in the Electric Utility industry, Michelle has decided to retire from the City of Roseville.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF ROSEVILLE, CALIFORNIA, that **MICHELLE BERTOLINO** be commended for her 20 years of outstanding service and dedication to the City of Roseville, congratulated for her accomplishments, and wished a long, healthy and enjoyable retirement.

SIGNED AND APPROVED this 2nd day of Febuary 2022.

CITY OF ROSEVILLE
INCORPORATED APRIL 10, 1909

KRISTA BERNASCONI, MAYOR

COUNCIL COMMUNICATION

CC #: 1906
File #: 0900-07

Title:	Maidu Softball Restroom Renovation Project - Approval of Plans and Specifications and Authorize Staff to Call for Bids
Contact:	Heather Buck 916-774-5254 hcbuck@roseville.ca.us

Meeting Date: 2/2/2022
Item #: 7.1.

RECOMMENDATION TO COUNCIL

Staff recommends that the Council approve the plans and specifications for the Maidu Softball Restroom Renovation Project and authorize staff to call for bids.

BACKGROUND

The Maidu Softball Fields are located on the 152-acre Maidu Regional Park site, located east of Rocky Ridge Drive and south of Douglas Boulevard. The project includes minor alterations to the existing restrooms for ease of maintenance and accessibility, including replacement of concrete floor for accessible slope, toilet partitions, lighting, doors, and signage. These improvements are necessary to replace the aging and deteriorating infrastructure and conform to current building code regulations.

Bids are scheduled to be opened in early 2022. Staff plans to return to Council in spring of 2022 to seek approval to award the project.

FISCAL IMPACT

The budget for design and construction of the project is $120,000. Funding for the improvements was provided through the Parks, Recreation & Libraries Capital Projects Fund (Fund 3130) within the FY2019-20 budget with an offset using the City's portion of the Youth Sports Coalition Funds. Maintenance of the existing restrooms is via the General Fund and will remain unchanged.

ENVIRONMENTAL REVIEW

The proposed project involves minor alterations of an existing facility. The proposed alterations meet the specified criteria, and is categorically exempt from CEQA as a Class 1 Exemption (State CEQA Guidelines Section 15301). The Exemption has been prepared and no further

CEQA action is required.

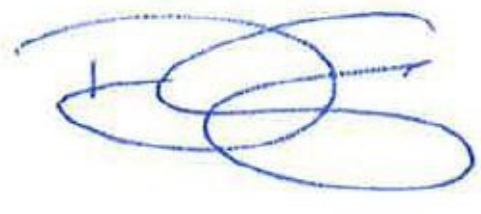
CITY COUNCIL STRATEGIC PLAN/OVERARCHING GOALS

Goal A - Remain fiscally responsible in a changing world
Goal C - Maintain a safe and healthy community
Goal D - Enhance economic vitality
Goal E - Deliver exceptional city services
Goal F - Invest in well-planned infrastructure and growth

Respectfully Submitted,

Heather Buck, Park Development Project Manager

Jill Geller, Parks, Recreation & Libraries Director



_____
Dominick Casey, City Manager

ATTACHMENTS:

Description

Plans

Project Manual

Vicinity Map

City of Roseville
Maidu Softball Restroom Alterations

1550 Maidu Drive
Roseville, CA 95661

APN: 469-020-004

LIST OF SHEETS

T1.1	TITLE SHEET
T3.1	BUILDING ACCESSIBILITY AND POSTED SIGNAGE DETAILS
A0.1	SHEET SPECIFICATIONS
A0.2	SHEET SPECIFICATIONS
A0.3	SHEET SPECIFICATIONS
A1.1	SITE PLAN
D1.1	FLOOR PLAN - DEMOLITION
A2.1	FLOOR PLAN
A6.1	DETAILS
E1	SYMBOLS LIST & NOTES
E2	LIGHTING AND POWER PLAN
E3	TITLE 24

LIST OF CONSULTANTS

ARCHITECT

WMB ARCHITECTS
5757 PACIFIC AVENUE, SUITE 226
STOCKTON, CA 95207
PHONE: 209.944.9110
FAX: 209.944.5711
EMAIL: tm@wmbarchitects.com
CONTACT: TIM MATTHEIS, PROJECT ARCHITECT

ELECTRICAL ENGINEER

THE ENGINEERING ENTERPRISE
1125 HIGH STREET
AUBURN, CA 95603
PHONE: 530.886.8556
FAX: 530.886.8557
EMAIL: scott@engent.com
CONTACT: SCOTT WHEELER

SYMBOLS

NORTH ARROW

ELEVATION MARKER

INTERIOR ELEVATION MARKER (1 / 2 A10.1 3 / 4)

NUMBERED NOTE (00.00)

FINISH DESIGNATION (P1)

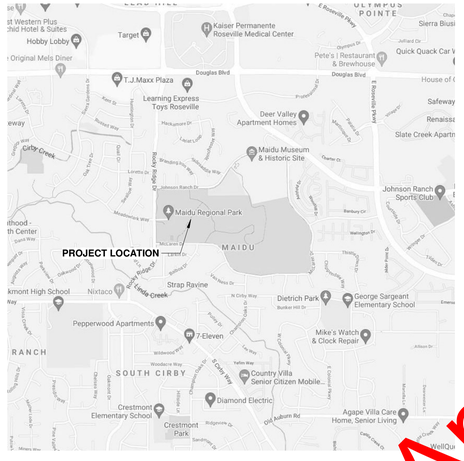
WALL SECTION (A / A5.1)

REVISION TO DRAWINGS (1)

DETAIL DESIGNATION (A / A6.1)

CENTERLINE DESIGNATION

VICINITY MAP



PROJECT DESCRIPTION

ACCESSIBILITY ALTERATIONS TO EXISTING RESTROOMS LOCATED AT THE MAIDU REGIONAL PARK. WORK INCLUDES REPLACING CONCRETE FLOOR FOR ACCESSIBLE SLOPE, TOILET PARTITIONS, LIGHTING, DOORS, SIGNAGE AND DIAPER CHANGING STATIONS.

OWNER INFORMATION

OWNER

CITY OF ROSEVILLE
PARKS, RECREATION, & LIBRARIES DEPARTMENT
316 VERNON STREET SUITE #400
ROSEVILLE, CA 95678
PHONE: 916.772.7529
FAX: 916.773.5595
EMAIL: hcbuck@roseville.ca.us
CONTACT: Heather Buck

PROJECT DATA *ALTERATION*

	YES	NO
ALTERATION TO EXISTING BUILDING	X	
ADDITION TO EXISTING BUILDING		X
CHANGE OF USE		X
EXISTING FIRE SPRINKLERS		X

TYPE OF CONSTRUCTION	VB
OCCUPANCY GROUP	B / S-1
BUILDING HEIGHT	(E) 22 FT., UNCHANGED
NUMBER OF STORIES	1
BUILDING AREA	1296 S.F.
AREA OF WORK	456 S.F.
TOTAL BUILDING OCCUPANCY	15

ACCESS COMPLIANCE

The project scope is for replacing non-conforming floor slopes and entry doors to code compliant standards.

No additional work for accessibility upgrades included as provided in CBC 11B-202.4, Exception 4:
"Alterations solely for the purpose of barrier removal undertaken pursuant to the requirements of the ADA or the accessibility requirements of this code ..... shall be limited to the actual scope of the work of the project and shall not be required to comply with Section 11B-202.4"

GENERAL NOTES

1. ALL WORK SHALL BE IN CONFORMANEC WITH THE LATEST ADOPTED AND EFFECTIVE EDITION OF TITLE 24, CALIFORNIA CODE OF REGULATIONS (CCR), AS APPLICABLE:
   - PART 1 CALIFORNIA ADMINISTRATIVE CODE
   - PART 2 2019 CALIFORNIA BUILDING CODE
   - PART 3 2019 CALIFORNIA ELECTRICAL CODE
   - PART 4 2019 CALIFORNIA MECHANICAL CODE
   - PART 5 2019 CALIFORNIA PLUMBING CODE
   - PART 6 2019 CALIFORNIA ENERY CODE
   - PART 9 CALIFORNIA FIRE CODE
   - PART 11 CALIFORNIA GREEN BUILDING STANDARDS CODE
2. ALL WORK SHALL COMPLY WITH THE LATEST EDITION OF THE CITY OF ROSEVILLE PARKS DESIGN AND CONSTRUCION STANDARDS.

SPECIAL INSPECTIONS

NONE

ABBREVIATIONS

@	AT
A.B.	ANCHOR BOLT
A.C.	AIR CONDITIONER
A.D.	AREA DRAIN
A.F.F.	ABOVE FINISH FLOOR
ABV.	ABOVE
ACC.	ACCESSIBLE
ACST.	ACOUSTIC
ADJ.	ADJUSTABLE
ALUM.	ALUMINUM
APPL.	APPLICABLE
APPROX.	APPROXIMATE
B.O.	BOTTOM OF
B.P.	BUILDING PAPER
B.U.	BUILT UP
BD.	BOARD
BLDG.	BUILDING
BLK.	BLOCK
BLKG.	BLOCKING
BOTT.	BOTTOM
BTWN.	BETWEEN
C.I.	CAST IRON
C.I.P.	CAST-IN-PLACE
C.J.	CONTROL JOINT
C.L.	CENTER LINE
CAB.	CABINET
CAT.	CATALOG
CBC	CALIFORNIA BUILDING CODE
CLG.	CEILING
CLR.	CLEAR
CMU	CONCRETE MASONRY UNIT
COL.	COLUMN
COMP.	COMPACTED
CONC.	CONCRETE
CONT.	CONTINUOUS
d	PENNY
D.F.	DOUGLAS FIR / DRINKING FOUNTAIN
D.H.	DOUBLE HUNG
D.S.	DOWNSPOUT
DBL.	DOUBLE
DIA.	DIAMETER
DN.	DOWN
DWG.	DRAWING
E.I.F.S.	EXTERIOR INSULATION & FINISH SYSTEM
E.J.	EXPANSION JOINT
E.W.	EACH WAY
EA.	EACH
ELEV.	ELEVATION
EQ.	EQUAL
EXIST. / (E)	EXISTING
EXP.	EXPANSION
EXT.	EXTERIOR
F.D.	FLOOR DRAIN
F.E.	FIRE EXTINGUISHER
F.G.	FIBERGLASS / FINISH GRADE
F.H.	FIRE HYDRANT
F.O.S.	FACE OF STUD
F.R.	FIRE RATING
FIN.	FINISH
FLR.	FLOOR
FT.	FOOT / FEET
FTG.	FOOTING
G.I.	GALVANIZED IRON
G.L.B.	GLUE LAMINATED BEAM
GA.	GAUGE
GD.	GRADE
GL.	GLASS
GYP. BD.	GYPSUM BOARD
H.M.	HOLLOW METAL
HD.	HEAD
HDR.	HEADER
HDWR.	HARDWARE
HORIZ.	HORIZONTAL
HR.	HOUR
HT.	HEIGHT
INSUL.	INSULATION
INT.	INTERIOR
JB.	JAMB
JT.	JOINT
LAM.	LAMINATE
LAV.	LAVATORY
LT.	LIGHT
LTWT.	LIGHT WEIGHT
M.L.	METAL LATH
MAX.	MAXIMUM
MFG.	MANUFACTURER
MIN.	MINIMUM / MINUTE
MTD.	MOUNTED
(N)	NEW
N.I.C.	NOT IN CONTRACT
N.T.S.	NOT TO SCALE
N/A	NOT APPLICABLE
NO. / #	NUMBER
O.C.	ON CENTER
OPP.	OPPOSITE HAND
ov/	OVER
OZ.	OUNCE
P.F.	PREFINISHED
P.O.C.	POINT OF CONNECTION
P.T.	PRESSURE TREATED
PL.	PLATE
PLAS.	PLASTIC
PLY	PLYWOOD
PR.	PAIR
PROP.	PROPERTY
PSI	POUNDS PER SQUARE INCH
R.C.	RELATIVE COMPACTION
R.W.L.	RAIN WATER LEADER
R.W.S.	RECESSED WATER SERVICE
RDWD.	REDWOOD
REINF.	REINFORCED
REQ'D.	REQUIRED
RM.	ROOM
S.C.	SOLID CORE
S.D.	STORM DRAIN
S.F.	SQUARE FOOTAGE / STOREFRONT
S.M.	SHEET METAL
S.M.S.	SHEET METAL SCREW
S.P.	SINGLE PLY
S.S.	SANITARY SEWER LINE / STANDING SEAM / STAINLESS STEEL
SCH.	SCHEDULE
SECT.	SECTION
SHT.	SHEET
SIM.	SIMILAR
SL.	SILL
SPEC.	SPECIFICATION
SQ.	SQUARE
STD.	STANDARD
STL.	STEEL
SUSP.	SUSPENDED
SW.	SWITCH
T & B	TOP & BOTTOM
T & G	TONGUE & GROOVE
T.O.	TOP OF
T.O.C.	TOP OF CURB
T.O.P.	TOP OF PAVING
T.S.	TUBE STEEL
TEMP	TEMPORARY
TYP.	TYPICAL
U.B.C.	UNIFORM BUILDING CODE
U.O.N.	UNLESS OTHERWISE NOTED
V.B.	VAPOR BARRIER
V.I.F.	VERIFY IN FIELD
V.T.R.	VENT THROUGH ROOF
VERT.	VERTICAL
W.	WIDE
W.H.	WATER HEATER
W.I.	WROUGHT IRON
W.W.F.	WOVEN WIRE FABRIC
w/	WITH
w/o	WITHOUT
WAINS.	WAINSCOT
WD.	WOOD

For Council Approval
Not for Bidding

WMB ARCHITECTS

5757 Pacific Avenue
Suite 226
Stockton, CA 95207

2000 L Street
Suite 125
Sacramento, CA 95811

T 209.944.9110
F 209.944.5711
www.wmbarchitects.com

Maidu Restroom Alterations
1550 Maidu Drive
Roseville, CA 95661

WMB Project No. 21-039

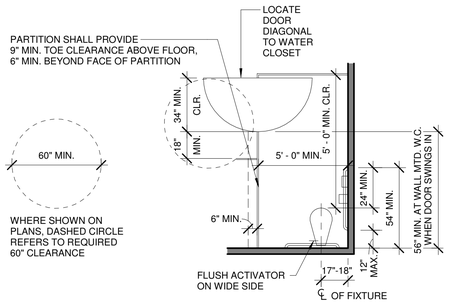
PUBLISH HISTORY:

No.	DATE	PURPOSE
	09.16.21	PERMIT SUBMITTAL
1	10.22.21	PLAN REVIEW 1

TITLE SHEET

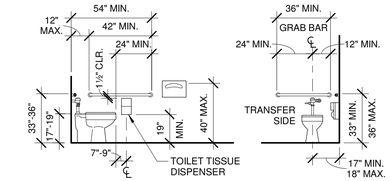
T1.1

10/22/2021 8:19:18 AM Copyright WMB, Inc.

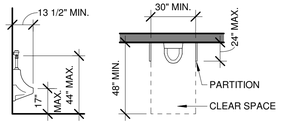


MULTIPLE ACCOMMODATION
(SIDE DOOR CONDITION)

A ACCESSIBLE RESTROOM STALL DIMENSIONS
1/4" = 1'-0"

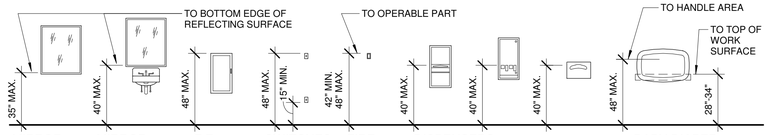


ACCESSIBLE WATER CLOSET



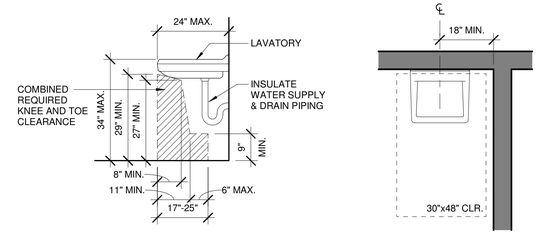
URINAL
ELEVATION

URINAL
PLAN VIEW

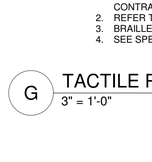


NOTES:
1. CONTROLS AT LAVATORIES, ACCESSIBLE URINALS, AND ON ACCESSIBLE SIDE OF WATER CLOSET SHALL NOT REQUIRE TIGHT GRASPING, TWISTING, PINCHING, OR MORE THAN 5 LBS. OF FORCE TO OPERATE PER CALIFORNIA BUILDING CODE.

B RESTROOM MOUNTING HEIGHTS
1/4" = 1'-0"



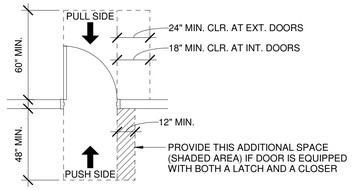
C LAVATORY CLEARANCES AND MOUNTING HEIGHTS
1/2" = 1'-0"



ELEVATION VIEW

ELEVATION VIEW - SINGLE DOOR

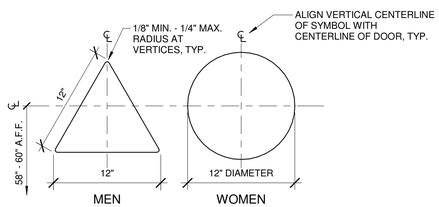
PLAN VIEW - SINGLE DOOR



PLAN VIEW

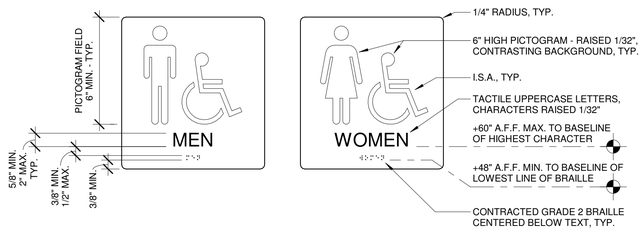
D ACCESSIBLE DOOR
1/4" = 1'-0"

E TYP. TACTILE SIGN LOCATION AT DOOR
1/4" = 1'-0"



NOTES:
1. COLOR TO CONTRAST WITH DOOR COLOR
2. NO PICTOGRAM REQUIRED
3. NO BRAILLE OR TEXT ON THIS SIGN
4. EDGES OF GEOMETRIC SYMBOLS SHALL BE EASED OR ROUNDED AT 1/16" MIN. OR CHAMFERED AT 1/8" MAX.

F RESTROOM DOOR SYMBOLS
1 1/2" = 1'-0"



NOTES:
1. CHARACTERS, SYMBOLS AND THEIR BACKGROUND SHALL HAVE A NON-GLARE FINISH. CHARACTERS AND SYMBOLS SHALL CONTRAST WITH THEIR BACKGROUND (LIGHT ON A DARK BACKGROUND OR DARK ON A LIGHT BACKGROUND)
2. REFER TO TACTILE SIGN LOCATION DETAIL FOR SIGN LOCATION RELATIVE TO DOORS
3. BRAILLE SHALL COMPLY WITH THE REQUIREMENTS OF CHAPTER 11B OF THE C.B.C., LATEST EDITION
4. SEE SPECIFICATIONS FOR ADDITIONAL INFORMATION

G TACTILE RESTROOM IDENTIFICATION WALL SIGNAGE
3" = 1'-0"

H BABY CHANGING STATION WALL SIGNAGE
3" = 1'-0"

WMB
ARCHITECTS

5757 Pacific Avenue
Suite 226
Stockton, CA 95207

2000 L Street
Suite 125
Sacramento, CA 95811

T 209.944.9110
F 209.944.5711
www.wmbarchitects.com

Maidu Restroom Alterations

1550 Maidu Drive
Roseville, CA 95661

WMB Project No. 21-039

LICENSED ARCHITECT
TIMOTHY K. MATTISON
No. C 16928
REN. 9-30-22
STATE OF CALIFORNIA

PUBLISH HISTORY:

	DATE	PURPOSE
	09.16.21	PERMIT SUBMITTAL
1	10.22.21	PLAN REVIEW 1

For Council Approval
Not for Bidding

BUILDING ACCESSIBILITY AND POSTED SIGNAGE DETAILS

T3.1

10/22/2021 8:19:19 AM
Copyright WMB, Inc.

010000 – GENERAL REQUIREMENTS

1. SUMMARY: This Section describes general requirements that pertain to each Section of these Specifications.
2. COORDINATION OF DOCUMENTS: Documents affecting all Work in this contract and each Section of these Specifications include, but are not limited to, Sections in Division One of these Specifications, the General Conditions of the Contract and the Supplementary Conditions. These documents must be read with the other Contract Documents and Sections of this Specification as a whole to complete the intent of the contract. Sections in Division One of these Specifications contain obligations for Work of remaining Sections and must be read with all Sections to identify all the requirements of each Section. The layout of materials, equipment and systems is generally diagrammatic, unless specific dimensions are indicated. Some work may be shown offset for clarity. The actual location of all materials and systems above and below the ceiling, including but not limited to, piping, ductwork, fixtures, equipment, supports, conduit, suspension wires, ceiling grids and panels, etc., shall be carefully planned and coordinated by the General Contractor prior to installation of any work. The General Contractor shall be responsible for coordinating the architectural, structural, plumbing, mechanical, electrical, and/or other elements of the work.
3. RELATED WORK BETWEEN SECTIONS: This Contract may require several trades to complete the finished intent of the Work. Coordinate the various trades and pertinent sections of these Specifications with the Drawings to ensure proper and timely completion of the Work.
4. QUALITY ASSURANCE: For all Sections of Work in these Specifications and for all tasks and obligations of the Contract, provide skilled work persons thoroughly trained and experienced in the types of construction methods and techniques in each trade required to complete the Work, and who shall be present at all times during the progress of the Work of each trade. No exception will be made to Contractor nor acceptance given to unacceptable work caused by lack of skill, inappropriate methods or lack of due care in craftsmanship. The level of performance shall, at a minimum, meet or exceed the level of performance set by a regionally or nationally recognized association that produces, publishes, and enforces industry standards for that trade or craft, unless a higher level of performance is specified herein. All such unacceptable work shall be replaced by the Contractor in a good craftsman-like manner at no additional expense to the Owner.
5. CODES AND STANDARDS: All Work of this contract shall conform to the latest edition of all pertinent codes and regulations governing the completion of the Work. Trade association publications and industry standards as published by recognized bodies within each trade shall be references for conducting Work and in inspection of the quality of Work in each Section of these Specifications.
6. CUTTING AND PATCHING: Provide required protection including, but not necessarily limited to, shoring, bracing, and support to maintain structural integrity of the Work. Perform cutting and demolition by methods which will prevent damage to other portions of the Work and provide proper surfaces to receive installation of repair and new work. Perform fitting and adjusting of products to provide finished installation complying with the specified tolerances and finishes.
7. SURFACE CONDITIONS: Prior to commencement of Work in any trade, carefully inspect the installed Work of all other trades and verify that all such Work is complete to the point where subsequent Work may properly commence. Verify the Work to be performed may be installed in strict accordance with all pertinent codes and regulations, the original design, addendum and change orders, approved shop drawings and manufacturers' literature.
8. DISCREPANCIES: In the event of discrepancies in any area of Work, immediately notify the Architect. Do not proceed with installation until all such discrepancies have been fully resolved.
9. PERMITS: The Contractor will obtain the Building permits from the governing jurisdictions. The Owner will pay for all required permits.
10. CONTRACT DOCUMENTS: The Owner will provide the Contractor with one electronic set of plans and specifications in PDF format for the construction of the project. The plans and specifications provided by the Owner will match the documents approved by the City under the building permit. All printed sets, in whole or in part, required by the Contractor to perform the work shall be at the Contractor's expense.
11. FIELD CONDITION VERIFICATION: The Contractor shall field verify existing field conditions and accept them as conditions of this scope of work.
12. CONSTRUCTION LIMITS: Contractor and Subcontractor work shall be confined within the areas designated as Construction Limits. The Construction Limits on the site shall be set by the City Project Manager, and it shall be the responsibility of the General Contractor and Subcontractors to verify and follow these limits. The Contractor shall meet with the City Project Manager and the Architect prior to the beginning of the work to establish storage areas for materials and equipment, and access routes for delivery and removal of materials, supplies, equipment, etc. that are required for this work.
13. COMPLETENESS OF WORK: It is the intent of the contract documents that the Contractor shall turn over to the Owner a complete project. Any work not specifically called for or specified but required to comply with the intent of quality and completeness, shall be performed as part of the contract.
14. ENCLOSING OF WORK: Do not allow or cause any of the work performed or installed to be covered up or enclosed by work of this Section prior to all required inspections, tests and approvals. Should any of the work be so enclosed or covered up before it has been approved, uncover all such work at no additional cost to the Owner. After the work has been completely inspected, tested and approved, make all repairs and replacements necessary to restore the work to the condition in which it was found at the time of uncovering, all at no additional cost to the Owner.

013323 – SUBMITTAL PROCEDURES

1. SUMMARY: Make submittals required by the Contract Documents, and revise and resubmit as necessary to establish compliance with the specified requirements.
2. GENERAL REQUIREMENTS: This Section shall be performed in accordance with the General Conditions, Supplementary Conditions and all Sections in Division 1 of these Specifications. These documents must be read with the other Contract Documents and Sections as a whole to complete the intent of the contract.
3. SHOP DRAWINGS: Scale and measurements: Make Shop Drawings accurately to a scale sufficiently large to show all pertinent aspects of the item and its method of connection to the Work. Submit Shop Drawings in the form of pdf electronic files of each sheet. Review comments of the Architect will be shown on marked up electronic pdf file. The Contractor may make and distribute such copies required for his purposes.
4. PRODUCT DATA: Provide pdf electronic files of required product data submittals. Review comments of the Architect will be on an attached sheet to the submittal data and returned by electronic pdf file. Where contents of submitted literature from manufacturers includes data not pertinent to the submittal, clearly show which portions of the contents are being submitted for review.
5. HAZARDOUS MATERIALS SAFETY DATA SHEETS: Provide pdf electronic copies of required hazardous materials safety data sheets for each specific material and type. Where contents of submitted literature from manufacturers includes data not pertinent to the submittal, clearly show which portions of the contents are being submitted for review.
6. SAMPLES: Provide Sample or Samples identical to the precise article proposed to be provided. Identify as described under "Identification of submittals" below.
7. COLORS AND PATTERNS: Unless the precise color and pattern is specifically called out in the Contract Documents, and whenever a choice of color or pattern is available in the specified products, submit accurate color and pattern charts to the Architect for selection.
8. IDENTIFICATION OF SUBMITTALS: Submittals shall be consecutively numbered within each specification section (i.e., 022000, 022001, 022002, ……) When material is resubmitted for any reason, transmit under a new letter of transmittal and with a new transmittal number. On resubmittals, cite the original submittal number for reference. Accompany each submittal with a letter of transmittal showing all information required for identification and checking. The first page of each copy of the submittal must be stamped and signed by the General Contractor. Submittals and shop drawings will not be accepted if they do not have contractor's stamp. On the first page of the transmittal, and elsewhere as required for positive identification, show the submittal number in which the item was included.
9. GROUPING OF SUBMITTALS: Make submittals in groups containing all associated items to assure that information is available for checking each item when it is received. Partial submittals may be rejected as not complying with the provisions of the Contract. The Contractor may be held liable for delays so occasioned.
10. TIMING OF SUBMITTALS: Within a maximum of 35 calendar days after the Contractor has received the Owner's Notice to Proceed, make all submittals as required in Paragraph 3.4. Make submittals far enough in advance of scheduled dates for installation to provide time required for reviews, for securing necessary approvals, for possible revisions and resubmittals, and for placing orders and securing delivery. In scheduling, allow at least ten working days for review by the Architect following the Architect's receipt of the submittal; fifteen working days if the submittal requires review by consultants to the architect (civil, structural, electrical, mechanical engineers, landscape architects, etc.
11. REQUIRED SUBMITTALS

Spec Section		Product Data	Shop Drawings	Samples	Hazardous Materials Safety Sheet	Other
033000	Cast-in-Place Concrete	X	rebar			
079200	Joint Sealants	X				
081113	Hollow Metal Doors and Frames	X	X			
087100	Door Hardware	X	hardware schedule			
099100	Painting	X	brushout			
101400	Signage	X	X			
102113.19	Plastic Toilet Compartments	X	X			
102800	Toilet Accessories	X				
220000	Plumbing	X				
260000	Electrical	X	X			

024119 – SELECTIVE DEMOLITION

1. SUMMARY: Demolish and remove from the site those items so indicated on the Drawings.
2. GENERAL REQUIREMENTS: This Section shall be performed in accordance with the General Conditions, Supplementary Conditions and all Sections in Division 1 of these Specifications. These documents must be read with the other Contract Documents and Sections as a whole to complete the intent of the contract.
3. SECTION REQUIREMENTS: Demolished material shall be considered the property of the Contractor and shall be completely removed from the job site. Items indicated on the Drawings to be removed and salvaged remain Owner's property. Remove, clean and deliver to Owner's designated storage area. Comply with EPA regulations and hauling and disposal regulations of authorities having jurisdiction. Owner will occupy portions of building immediately adjacent to selective demolition area. Conduct selective demolition so Owner's operations will not be disrupted. It is not expected that hazardous materials will be encountered in the Work. If materials suspected of containing hazardous materials are encountered, do not disturb; immediately notify Architect and Owner. Owner will remove hazardous materials under a separate contract.
4. EXISTING CONDITIONS: Prior to all work of this Section, examine the areas and conditions under which work will be performed. If conditions detrimental to timely and proper completion of the work exist, notify the Architect. Do not proceed until unsatisfactory conditions are corrected. In company with the Architect and City Project Manager, visit the site and verify the extent and location of selective demolition required. Carefully identify limits of selective demolition. Mark interface surfaces as required to enable workmen also to identify items to be removed and items to be left in place intact. By careful study of the Contract Documents, determine the location and extent of selective demolition to be performed. The Drawings do not purport to show all objects existing on the site or in the building.
5. DEMOLITION: Maintain services / systems indicated to remain and protect them against damage during selective demolition operations. Before proceeding with demolition, provide temporary services / systems that bypass area of selective demolition and that maintain continuity of services / systems to other parts of the building. Locate, identify, shut off, disconnect and cap off utility services and mechanical / electrical systems serving areas to be selectively demolished. Provide temporary barricades and other protection required to prevent injury to people and damage to adjacent buildings and facilities to remain Protect walls, ceilings, floors and other existing finish work that are to remain. Cover and protect equipment and plumbing fixtures that have not been removed. Neatly cut openings and holes plumb, square and true to dimensions required. Use cutting methods least likely to damage construction to remain or adjoining construction. Promptly removed demolished materials from Owner's property and legally dispose of them. Do not burn demolished materials.
6. REPLACEMENT: In the event of demolition of items not so scheduled to be demolished, promptly replace such items to the approval of the Architect and at no additional cost to the Owner.

033000 – CAST IN PLACE CONCRETE

1. SUMMARY: Provide and install all reinforcement, forms, vapor barrier and associated items required for all cast-in-place concrete as shown on the Drawings and specified herein.
2. GENERAL REQUIREMENTS: This Section shall be performed in accordance with the General Conditions, Supplementary Conditions and all Sections in Division 1 of these Specifications. These documents must be read with the other Contract Documents and Sections as a whole to complete the intent of the contract.
3. SUBMITTALS: Make submittals to the Architect in accordance with the provision of Section 013323 of these specifications.
   a. Concrete Design Mixes: The preparation of design mixes will be the responsibility of the Contractor. Mix designs may be prepared by the supplier and shall be certified by a Civil Engineer registered in California. Written reports will be submitted to the Architect of each proposed mix for review. Submit mix designs for each prepared mix. Submit designs in compliance with Section 013323 Submittals. Do not begin concrete production until mixes have been reviewed by the Architect.
   b. Adjustment of Concrete Mixes: Mix design adjustments may be requested by the Contractor when characteristics of materials, job conditions, weather, test results and other circumstances warrant; at no additional cost to the Owner and as accepted by the Architect. Provide submittals as in A above. Submit adjustment designs a minimum of 48 hours ahead of schedule for concrete production.
   c. Under-slab Vapor Barrier, Seam Tape, Mastic, Vapor Stakes.
   d. Related Materials: Joint filler, Curing compound
4. CODES AND STANDARDS: Comply with the provisions of the following codes, specifications and standards, except as otherwise shown or specified: ACI 301 "Specifications for Structural Concrete for Buildings". ACI 311 "Recommended Practice for Concrete Inspection". ACI 318 "Building Code Requirements for Reinforced Concrete". ACI 347 "Recommended Practice for Concrete Formwork". ACI 304 "Recommended Practice for Measuring, Mixing, Transporting and Placing Concrete". Concrete Reinforcing Steel Institute, "Manual of Standard Practice". California Building Code, latest Edition. American Society for Testing and Materials (ASTM): ASTM E 1745-04 Standard Specification for Plastic Water Vapor Retarders Used in Contact with Soil or Granular Fill Under Concrete Slabs. ASTM E 154-88 Standard Test Methods for Water Vapor Retarders Used in Contact with Earth Under Concrete Slabs, and Methods for Water Vapor Transmission of Materials. ASTM E 1643-04 Standard Practice for Installation of Water Vapor Retarders Used in Contact with Earth or Granular Fill Under Concrete Slabs. American Concrete Institute (ACI): ACI 302.1R-96 Vapor Barrier Component (plastic membrane) is not less than 10 mils thick.
5. TESTING: Testing of concrete will be required for this project. Testing will be performed by a testing agency retained by the City. Concrete shall be sampled and tested for quality control during the placement of concrete as follows: Sampling Fresh Concrete: ASTM C172, except modified for slump to comply with ASTM C94. Slump: ASTM C143; one test for each concrete load at point of discharge; and one for each set of compressive strength test specimens. Compressive Test Specimen and Strength Tests: ASTM C31; one set of three standard cylinders for each 100 cubic yards, or fraction thereof, of each concrete class placed in any one day. Mold and store cylinders for laboratory curing of test specimens. ASTM C39; Test one specimen at seven days, one specimen at 28 days, and retain one specimen in reserve for later testing if required. Concrete Temperature: Test and record temperature only if concrete is being placed during extreme temperature conditions, i.e. air temperature below 40° F or above 85° F. Report test results in writing to the Architect and the Contractor on the same day that tests are made. Reports of compressive strength tests shall contain the project identification name and number, date of concrete placement, name of contractor, name of concrete supplier and truck number, name of concrete testing service, concrete type and class, location of concrete batch in the structure, design compressive strength at 28 days, concrete mix proportions and materials, compressive breaking strength and type of break for both 7-day tests and 28-day tests.
   a. Additional Tests: The testing service will make additional tests of in-place concrete when test results indicate the specified concrete strengths and other characteristics have not been attained in the structure, as directed by the Architect. The testing service shall conduct tests to determine adequacy of concrete by cored cylinders complying with ASTM C42, or by other methods as directed.
6. WARRANTY: Warrant materials for five years against manufacturing defects, when installed in accordance with manufacturer instructions.
7. REINFORCING MATERIAL: Reinforcing Bar: ASTM A615/A 615M, Grade 40, deformed, free of loose rust. Steel Wire: ASTM A82, plain, cold-drawn, steel. Tie Wire: #16 minimum, black and annealed. Anchor Bolts and Holddowns. Mechanical Splice: Positive locking taper type. Splices must develop a minimum of 125% of the specified yield strength of the bar. Reinforcing bar fabricator shall thread the ends of all bars to be mechanically spliced per splice manufacturer requirements. Accessories: Metal or plastic spacers, supports, ties, etc., concrete chairs, required for spacing, assembling and supporting reinforcing in place. Legs of accessories to be of the type that will rest on forms without embedding into forms. Galvanize metal items where exposed to moisture, or use approved other non-corrodible, non-staining supports.
8. CONCRETE MATERIALS:
   a. Portland Cement: Type II conforming to requirements of ASTM C150, Type I or II. Use only one brand of cement throughout the project, unless otherwise acceptable to Architect. Fly Ash: ASTM C618, Slag: ASTM C989, Silica Fume: ASTM C1240.
   b. Normal Weight Aggregates: Conform to requirements of ASTM C33. Fine aggregate shall be clean, sharp, natural sand free from loam, clay, lumps or other deleterious substances. Maximum size shall be as indicated for each type of concrete.
   c. Water: Clean, fresh, potable, ASTM C1602
   d. Chemical Admixtures: Water reducers ASTM C494, Type A. Do not use calcium chloride or admixtures containing calcium chloride. Air Entraining ASTM C260, Flowing: ASTM C1017.
9. VAPOR BARRIER:
   a. MATERIALS: Vapor Barrier must have the following qualities. WVTR less than or equal to 0.006 (0.012 Perms) as tested by ASTM E 96. ASTM E 1745 Class A. Not less than 15 mil plastic. Vapor Barrier Products: Stego Wrap (15 mil) Vapor Barrier by STEGO INDUSTRIES LLC, San Juan Capistrano CA (877) 464-7834 www.stegoindustries.com. W.R. Meadows Perminator 15 www.wrmeadows.com, VaporBlock 15 by Raven Industries www.vaporblock.com.
   b. ACCESSORIES:
      i. Seam Type: Tape must have the following qualities: Water vapor transmission rate ASTM E96, 0.33 perms or lower. Seam Tape: Stego Tape by Stego Industries (877) 464-7834 www.stegoindustries.com or equal.
      ii. Vapor Proofing Mastic: Mastic must have the following qualities: Water vapor transmission rate ASTM E 96, 0.3 perms or lower. Mastic: Stego Mastic by Stego Industries (877) 464-7834 www.stegoindustries.com or equal.
      iii. Pipe Boots: Construct pipe boots from vapor barrier material, pressure sensitive tape and/or mastic per manufacturer's instructions
      iv. Vapor Stakes: Stakes must have the following qualities: Density ASTM 1505, 0.0289 lb/in³. Specific gravity ASTM D792, 0.0477. Stakes: Vapor Stakes by Vapor Stake, LLC (714) 519-4211 www.vaporstake.com or equal
10. RELATED MATERIALS:
   a. Joint Filler: ASTM D1751 and C1752 - preformed, non-extruding asphalt saturated cellulosic fiber, Burke or equal.
   b. Joint Sealer: ASTM D1190, hot pour rubber type. Manufacturer - Burke or equal, color as approved by Architect. Silicone sealant or one-part Urethane Sealant or two parts Urethane - pour grade.
   c. Curing Compound: ASTM C309, Type I, Class B, Burke Aqua Resin Cure, or equal.
11. PROPORTIONING AND DESIGN OF MIXES:
   a. Mixes will be designed to provide concrete with the following properties:
      i. Type A: Slab-on-grade; 3000 psi 28-day compressive strength. 1" maximum aggregate size. Maximum slump = 3 inches.
   b. Admixtures: Use admixtures for water-reducing in strict accordance with the manufacturer's directions, if desired by Contractor and approved by Architect. Use amounts of admixtures as recommended by the manufacturer for climatic conditions prevailing at the time of placing. Adjust quantities and types of admixtures as required to maintain quality control.
   c. Slump Limits: Proportion and design mixes to result in concrete slump at the point of placement with maximum variance of 1" for a specified slump provided concrete remains properly workable.
12. READY-MIX CONCRETE MIXING: Comply with requirements of ASTM C94, and as herein specified. Delete the references for allowing additional water to be added to the batch for material with insufficient slump. Addition of water to the batch will not be permitted. During hot weather, or under conditions contributing to rapid setting of concrete, a shorter mixing time than specified in ASTM C94 may be required. When the air temperature is between 85°F and 90°F, reduce the mixing and delivery time from 1½ hours to 75 minutes. When the air temperature is above 90°F, reduce the mixing and delivery time to 60 minutes.
13. PLACING REINFORCEMENT: Comply with Concrete Reinforcing Steel Institute's recommended practice for "Placing Reinforcing Bars" for details and methods of reinforcement placement and supports, and as herein specified. Clean reinforcement of loose rust and mill scale, earth, ice, and other materials that reduce or destroy bond with concrete. Accurately position, support and secure reinforcement against displacement by formwork, construction or concrete placement operations. Locate and support reinforcing by metal chairs, runners, spacers and hangers as required. Place reinforcement to obtain at least minimum coverages for concrete protection. Arrange, space and securely tie bars and bar supports to hold reinforcement in position during concrete placement operations. Set wire ties so ends are directed into concrete, not toward exposed concrete surfaces. All reinforcing in slabs to be supported by concrete chairs; hooking reinforcement in position not allowed. Place chairs immediately prior to concrete pour to prevent reinforcing from being deformed by being walked on.
14. PAD PREPARATION FOR SLABS:
   a. Preparation for Interior Slabs: Provide crushed rock drainage fill and vapor barrier under interior floor slabs-on-grade.
   b. Vapor Barrier Installation: Install vapor barrier/retarder in accordance with manufacturer's instructions and ASTM E 1643-04.
15. CONCRETE PLACEMENT:
   a. Pre-Placement Inspection: Before placing concrete, inspect and complete the formwork installation, reinforcing steel, and items to be embedded or cast-in. Notify other trades to permit the installation of their work; cooperate with other trades in setting such work, as required. Thoroughly wet wood forms immediately before placing concrete, as required where form coatings are not used. Coordinate the installation of vapor barriers with placement of reinforcing steel. Deposit concrete as nearly as practicable to its final location to avoid segregation due to rehandling or flowing.
   b. Placing Concrete Slabs: Deposit and consolidate concrete slabs in a continuous operation. Consolidate concrete during placing operations so that concrete is thoroughly worked around reinforcement and other embedded items and into corners. Bring slab surfaces to the correct level with a straightedge and strike off. Use bull floats or darbies to smooth the surface, leaving it free of humps or hollows. Do not sprinkle water on the plastic concrete surface. Do not disturb the slab surfaces prior to beginning finished operations. Maintain reinforcing in the proper position during concrete placement operations by placing concrete chairs immediately prior to pour. Hooking reinforcing in position is not allowed.
   c. Cold Weather Placing: Protect concrete work from physical damage or reduced strength which could be caused by frost, freezing actions, or low temperatures, in compliance with ACI 306. Do not use calcium chloride, salt and other materials containing antifreeze agents or chemical accelerators, unless otherwise accepted in writing by the Architect.
   d. Hot Weather Placing: When hot weather conditions exist that would seriously impair the quality and strength of concrete, place concrete in compliance with ACI 305 and as herein specified. Cool ingredients before mixing to maintain concrete temperature at time of placement below 90°F.
16. MONOLITHIC SLAB FINISHES: All slabs to receive steel trowel finish.
   a. Float Finish: Apply float finish to slab surfaces that are to receive trowel finish as herein after specified. After screeding and consolidating concrete slabs, do not work surface until ready for floating. Begin floating when surface water has disappeared or when concrete has stiffened sufficiently to permit operation of power-driven floats or both. Consolidate surface with power-driven floats, or by hand-floating if area is small or inaccessible to power units. Check and level surface plane to a tolerance not exceeding ¼" in 10' when tested with a 10' straightedge. Cut down high spots and fill low spots. Uniformly slope surfaces to drains. Immediately after leveling, refloat surface to a uniform, smooth, granular texture.
   b. Trowel Finish: Apply trowel finish to interior monolithic slab surfaces. Begin final troweling when surface produces a ringing sound as trowel is moved over surface. Consolidate concrete surface by final hand-troweling operation, free of trowel marks, uniform in texture and appearance, and with a surface plane tolerance not exceeding 1/8" in 10' when tested with a 10' straightedge. Grind smooth surface defects which would telegraph through applied covering system.
17. CONCRETE CURING AND PROTECTION: Duration: Protect freshly placed concrete from premature drying and excessive cold or hot temperature and maintain without drying at a relatively constant temperature for a period of time necessary for hydration of cement and proper hardening. Start initial curing as soon as free water has disappeared from concrete surface after placing and finishing. Weather permitting, keep continuously moist for not less than 24 hours. Begin final curing procedures immediately following initial curing and before concrete has dried. Continue final curing for at least 7 days and in accordance with ACI 301 procedures. Avoid rapid drying at end of final curing period.

079200 – JOINT SEALANTS

1. SUMMARY: Provide a positive barrier against penetration of air and moisture at joints between items where sealing is essential to continued integrity of the barrier. Such sealing will normally be performed under the work of various Sections of these Specifications but shall be performed in strict accordance with the provisions of this Section. Install as shown on the Drawings and specified herein.
2. GENERAL REQUIREMENTS: This Section shall be performed in accordance with the General Conditions, Supplementary Conditions and all Sections in Division 1 of these Specifications. These documents must be read with the other Contract Documents and Sections as a whole to complete the intent of the contract.
3. SUBMITTALS: Make submittals to the Architect in accordance with the provisions of Section 013323 of these specifications. Samples: Submit three 12" long samples of each color required (except black) for each type of sealant exposed to view.
4. AIR POLLUTANT CONTROL REQUIREMENTS: Per Section 5.504.4.1 of the 2013 California Green Building Standards Code, sealants and caulks used on the project shall meet the requirements of the following standards: Sealants, sealant primers and caulks shall comply with local or regional air pollution control or air quality management district rules where applicable, or SCAQMD Rule 1168 VOC limits, as shown in Table 5.504.4.2 of the 2013 California Green Building Standards Code. Such products also shall comply with the Rule 1168 prohibition on the use of certain toxic compounds (chloroform, ethylene dichloride, methylene, chloride, perchloroethylene and trichloroethylene).
5. SEALANT MATERIALS:
   a. Vertical Surfaces, Hybrid Sealant: MasterSeal NP 150 low-modulus, non-sag premium-grade elastomeric hybrid sealant by Master Builders Solutions (BASF Corporation), or equal. Color selected by architect.
   b. Horizontal Concrete Joints: MasterSeal SL2 two-component polyurethane sealant by Master Builders Solutions (BASF Corporation), or equal. Color selected by architect.
   c. Backing Material: Cylindrical sealant backings: ASTM C1330, type as recommended in writing by sealant manufacturer for joint application indicated and of size and density to control sealant depth and otherwise contribute to producing optimum sealant performance. Bond breaker tape: Polyethylene tape or other plastic tape recommended by sealant manufacturer.
6. SEALANT EQUIPMENT: All equipment shall be only such equipment as is specifically recommended by the manufacturer of the sealant material being installed.
7. CHOICE OF SEALANT MATERIAL: Use only that sealant material which is best suited to the installation and is so recommended by the sealant material manufacturer.
8. GENERAL: Comply with joint sealant manufacturer's printed installation instructions applicable to products and applications indicated, except where more stringent requirements apply.
9. BACK-UP MATERIALS: General: All joints over 3/8" wide shall have back-up filler. Verify the compatibility of filler material with sealant before installation. Use back-up filler about 1/3 to 1/2 wider than width of joint so sufficient pressure is exerted by filler to provide substantial resistance to displacement. Acceptable materials: All filler materials shall be non-oily, non-staining back-up filler such as polyethylene foam rod, expanded polyurethane, neoprene, or other filler completely compatible with the sealant material.
10. APPLICATION OF SEALANT:
   a. General: Do not seal under weather conditions or sun conditions potentially harmful to the set and curing of the sealant material.
   b. Preparation: Clean joint surfaces immediately before installation of sealant. Remove dirt, insecure coatings, moisture and other substances which could interfere with bond of sealant. Etch concrete and masonry joint surfaces as recommended by sealant manufacturer. Roughen vitreous and glazed joint surfaces as recommended by sealant manufacturer.
   c. Priming: Prime joint surfaces where recommended by sealant manufacturer. Do not allow primer to spill or migrate onto adjoining surfaces.
   d. Installation: Install sealant in strict accordance with the manufacturer's recommendations, taking care to produce beads of proper width and depth, tool as recommended by the manufacturer, and immediately remove all surplus sealant. Where an irregular surface or sensitive joint border exists apply masking tape at edges of joint to insure neatness and protection. Remove masking tape prior to sealant setting.
   e. Spillage: Do not allow sealants or primers to overflow or spill onto adjoining surfaces,or migrate into voids of adjoining surfaces. Clean adjoining surfaces by whatever means may be necessary to eliminate evidence of spillage.
11. SEALANT SCHEDULE: Carefully study the Drawings and furnish and install the proper sealant at each point where called for on the Drawings plus at all other points where sealing is essential in maintaining the continued integrity of the water-tight barrier including but not limited to: Exterior expansion and control joints. Exterior sills, jambs and heads of door frames, and where metal or other materials abut or join masonry, concrete or other materials. Exterior horizontal control and expansion joints in concrete slabs and masonry. Interior expansion and control joints. Interior horizontal control and expansion joints in concrete slabs.

WMB ARCHITECTS

5757 Pacific Avenue
Suite 226
Stockton, CA 95207

2000 L Street
Suite 125
Sacramento, CA 95811

T 209.944.9110
F 209.944.5711
www.wmbarchitects.com

Maidu Restroom Alterations

1550 Maidu Drive
Roseville, CA 95661

WMB Project No. 21-039

LICENSED ARCHITECT
JIMMY K. MATTOX
No. C 16926
REN. 9-30-23
STATE OF CALIFORNIA

PUBLISH HISTORY:

NO.	DATE	PURPOSE
	09.16.21	PERMIT SUBMITTAL
1	10.22.21	PLAN REVIEW 1

SHEET SPECIFICATIONS

A0.1

For Council Approval
Not for Bidding

Copyright WMB, Inc.

081113 – HOLLOW METAL DOORS AND FRAMES

1. SUMMARY: Provide and install hollow metal doors, frames, and frame side panel as shown on the Drawings and specified herein.
2. Codes and References: Comply with the version year adopted by the Authority Having Jurisdiction. ANSI/SDI A250.8 - Recommended Specifications for Standard Steel Doors and Frames. ANSI/SDI A250.4 - Test Procedure and Acceptance Criteria for Physical Endurance for Steel Doors, Frames, Frames Anchors and Hardware Reinforcing. ANSI/SDI A250.6 - Recommended Practice for Hardware Reinforcing on Standard Steel Doors and Frames. ANSI/SDI A250.10 - Test Procedure and Acceptance Criteria for Prime Painted Steel Surfaces for Steel Doors and Frames. ANSI/SDI A250.11 - Recommended Erection Instructions for Steel Frames. ANSI/SDI A250.13 - Testing and Rating of Severe Windstorm Resistant Components for Swing Door Assemblies. ASTM A1008 - Standard Specification for Steel Sheet, Cold-Rolled, Carbon, Structural, High-Strength Low-Alloy and High-Strength Low-Alloy with Improved Formability. ASTM A653 - Standard Specification for Steel Sheet, Zinc-Coated (Galvanized) or Zinc-Iron Alloy-Coated (Galvannealed) by the Hot-Dip Process. ASTM A924 - Standard Specification for General Requirements for Steel Sheet, Metallic-Coated by the Hot-Dip Process.
3. GENERAL REQUIREMENTS: This Section shall be performed in accordance with the General Conditions, Supplementary Conditions and all Sections in Division 1 of these Specifications. These documents must be read with the other Contract Documents and Sections as a whole to complete the intent of the contract.
4. SUBMITTALS:
   a. Product Data: For each type of product indicated. Include construction details, material descriptions, core descriptions, hardware reinforcements, profiles, anchors, and finishes.
   b. Shop Drawings: Include the following: Elevations of each door design. Details of doors, including vertical and horizontal edge details and metal thicknesses. Frame details for each frame type, including dimensioned profiles and metal thicknesses. Locations of reinforcement and preparations for hardware. Details of anchorages, joints, field splices, and connections. Details of accessories. Details of moldings, removable stops, and side panels. Details of conduit and preparations for power, signal, and control systems.
5. QUALITY ASSURANCE:
   a. Source Limitations: Obtain hollow metal doors and frames through one source from a single manufacturer wherever possible.
   b. Quality Standard: In addition to requirements specified, comply with ANSI/SDI A250.8, latest edition, "Recommended Specifications for Standard Steel Doors and Frames".
6. DELIVERY, STORAGE, AND HANDLING: Deliver hollow metal work palletized, wrapped, or crated to provide protection during transit and Project site storage. Do not use non-vented plastic. Deliver welded frames with two removable spreader bars across bottom of frames, tack welded to jambs and mullions. Store hollow metal work under cover at Project site. Place in stacks of five units maximum in a vertical position with heads up, spaced by blocking, on minimum 2-inch-high wood blocking. Do not store in a manner that traps excess humidity. Provide minimum 1/4-inch space between each stacked door to permit air circulation. Door and frames to be stacked in a vertical upright position.
7. PROJECT CONDITIONS: Field Measurements: Verify actual dimensions of openings by field measurements before fabrication.
8. COORDINATION: Coordinate installation of anchorages for hollow metal frames. Furnish setting drawings, templates, and directions for installing anchorages, including sleeves, concrete inserts, anchor bolts, and items with integral anchors. Deliver such items to Project site in time for installation.
9. WARRANTY: Special Warranty: Manufacturer's standard form in which manufacturer agrees to repair or replace doors that fail in materials or workmanship within specified warranty period. Warranty includes installation and finishing that may be required due to repair or replacement of defective doors.
10. MANUFACTURERS: Manufacturers: Subject to compliance with requirements, provide products by one of the following: CECO Door Products, Curries Company, Security Metal Products.
11. MATERIALS: Cold-Rolled Steel Sheet: ASTM A 1008/A 1008M, Commercial Steel (CS), Type B; suitable for exposed applications. Metallic-Coated Steel Sheet: ASTM A 653/A 653M, Commercial Steel (CS), Type B; with minimum G60 (Z180) or A60 (ZF180) metallic coating. Frame Anchors: ASTM A 653/A 653M, Commercial Steel (CS), Commercial Steel (CS), Type B; with minimum G60 (Z180) or A60 (ZF180) metallic coating.
12. STANDARD HOLLOW METAL DOORS:
   a. General: Provide 1-3/4-inch doors of design indicated, not less than thickness indicated; fabricated with smooth surfaces, without visible joints or seams on exposed faces unless otherwise indicated. Comply with ANSI/SDI A250.8.
   b. Exterior Doors: Face sheets fabricated of 16-gauge commercial quality hot-dipped zinc coated steel that complies with ASTM A 653/A 653M, Coating Designation A60. Provide doors complying with requirements indicated below by referencing ANSI/SDI A250.8 for level and model and ANSI/SDI A250.4 for physical performance level:
      i. Basis of Design: Flush panel; CECO Legion Services Full Flush Door.
      ii. Core Construction: Manufacturer's standard polystyrene. Where indicated, provide doors fabricated as thermal-rated assemblies with a minimum R-value of 2.8 or better.
      iii. Top and Bottom Edges: Reinforce tops and bottoms of doors with a continuous steel channel not less than 16 gauge, extending the full width of the door and welded to the face sheet. Doors with an inverted top channel to include a steel closure channel, screw attached, with the web of the channel flush with the face sheets of the door. Plastic or composite channel fillers are not acceptable.
      iv. Hinge Reinforcement: Minimum 7-gauge (3/16") plate 1-1/4" x 9" or minimum 14-gauge continuous channel with pierced holes, drilled and tapped.
      v. Hardware Reinforcements: Fabricate according to ANSI/SDI A250.6 with reinforcing plates from same material as door face sheets.
13. STANDARD HOLLOW METAL FRAMES:
   a. General: Comply with ANSI/SDI A250.8 and with details indicated for type and profile.
   b. Exterior Frames: Fabricated of 16 gauge hot-dipped zinc coated steel that complies with ASTM A 653/A 653M, Coating Designation A60. Fabricate frames with mitered or coped corners. Fabricate frames, with "closed and tight" miter seams continuously welded on face, finished smooth with no visible seam unless otherwise indicated.
   c. Manufacturers Basis of Design: CECO Door Products SQ/SU/SR Series. Curries Company M/G Series.
   d. Hardware Reinforcement: Fabricate according to ANSI/SDI A250.6 with reinforcement plates of minimum steel thickness set forth in ANSI/SDI A250-6 Table 1
14. FRAME ANCHORS:
   a. Jamb Anchors: Jamb Anchors to existing concrete masonry walls with expansion bolts as shown on drawings.
   b. Floor Anchors: Floor anchors to be provided at each jamb, formed from A60 metallic coated material, not less than 0.042 inches thick.
15. HOLLOW METAL PANELS: Provide hollow metal panels of same materials, construction, and finish as specified for adjoining hollow metal work.
16. FABRICATION: Fabricate hollow metal work to be rigid and free of defects, warp, or buckle. Accurately form metal to required sizes and profiles, with minimum radius for thickness of metal. Where practical, fit and assemble units in manufacturer's plant. When shipping limitations so dictate, frames for large openings are to be fabricated in sections for splicing or splining in the field by others.
   a. Tolerances: Fabricate hollow metal work to tolerances indicated in ANSI/SDI A250.8.
   b. Hollow Metal Doors:
      i. Exterior Doors: Provide optional weep-hole openings in bottom of exterior doors to permit moisture to escape where specified.
   c. Hollow Metal Frames:
      i. Shipping Limitations: Where frames are fabricated in sections due to shipping or handling limitations, provide alignment plates or angles at each joint, fabricated of same thickness metal as frames.
      ii. Welded Frames: Weld flush face joints continuously; grind, fill, dress, and make smooth, flush, and invisible. Welded frames are to be provided with two steel spreaders temporarily attached to the bottom of both jambs to serve as a brace during shipping and handling. Spreader bars are for bracing only and are not to be used to size the frame opening.
      iii. Sidelight Frames: Provide closed tubular members with no visible face seams or joints, fabricated from same material as door frame. Fasten members at crossings and to jambs by butt welding.
      iv. Welded frames are to be provided with two steel spreaders temporarily attached to the bottom of both jambs to serve as a brace during shipping and handling. Spreader bars are for bracing only and are not to be used to size the frame opening".
      v. Provide countersunk, flat- or oval-head exposed screws and bolts for exposed fasteners unless otherwise indicated for removable stops, provide security screws at exterior locations.
      vi. Floor Anchors: Weld anchors to bottom of jambs and mullions with at least four spot welds per anchor.
   d. Hardware Preparation: Factory prepare hollow metal work to receive template mortised hardware; include cutouts, reinforcement, mortising, drilling, and tapping according to the Door Hardware Schedule and templates furnished as specified in Division 08 Section "Door Hardware". Locate hardware as indicated, or if not indicated, according to ANSI/SDI A250.8. Reinforce doors and frames to receive non-template, mortised and surface mounted door hardware. Comply with applicable requirements in ANSI/SDI A250.6 and ANSI/DHI A115 Series specifications for preparation of hollow metal work for hardware. Coordinate locations of conduit and wiring boxes for electrical connections.
17. STEEL FINISHES:
   a. Prime Finishes: Doors and frames to be cleaned, and chemically treated to insure maximum finish paint adhesion. Surfaces of the door and frame exposed to view to receive a factory applied coat of rust inhibiting shop primer.
   b. Shop Primer: Manufacturer's standard, fast-curing, lead and chromate free primer complying with ANSI/SDI A250.10 acceptance criteria; recommended by primer manufacturer for substrate; and compatible with substrate and field-applied coatings.
18. EXAMINATION: Examine substrates, areas, and conditions, with Installer present, for compliance with requirements for installation tolerances and other conditions affecting performance of the Work. General Contractor to verify the accuracy of dimensions given to the steel door and frame manufacturer for existing openings or existing frames (strike height, hinge spacing, hinge back set, etc.). Proceed with installation only after unsatisfactory conditions have been corrected.
19. PREPARATION: Remove welded in shipping spreaders installed at factory. Restore exposed finish by grinding, filling, and dressing, as required to make repaired area smooth, flush, and invisible on exposed faces. Prior to installation, adjust and securely brace welded hollow metal frames for squareness, alignment, twist, and plumbness. Tolerances shall comply with SDI-117 "Manufacturing Tolerances Standard Steel Doors and Frames". Drill and tap doors and frames to receive non-template, mortised, and surface-mounted door hardware.
20. INSTALLATION:
   a. General: Install hollow metal work plumb, rigid, properly aligned, and securely fastened in place; comply with Drawings and manufacturer's written instructions.
   b. Hollow Metal Frames: Install hollow metal frames of size and profile indicated. Comply with ANSI/SDI A250.11. Set frames accurately in position, plumbed, aligned, and braced securely until permanent anchors are set. After wall construction is complete and frames properly set and secured, remove temporary braces, leaving surfaces smooth and undamaged. Shim as necessary to comply with installation tolerances.
   c. Floor Anchors: Provide floor anchors for each jamb and mullion that extends to floor, and secure with post-installed expansion anchors.
   d. Hollow Metal Doors: Fit hollow metal doors accurately in frames, within clearances specified below. Shim as necessary. Non-Fire-Rated Standard Steel Doors. Jambs and Head: 1/8 inch plus or minus 1/16 inch. Between Edges of Pairs of Doors: 1/8 inch plus or minus 1/16 inch. Between Bottom of Door and Top of Threshold: Maximum 3/8 inch. Between Bottom of Door and Top of Finish Floor (No Threshold): Maximum 3/4 inch.
21. ADJUSTMENT AND CLEANING:
   a. Final Adjustments: Check and readjust operating hardware items immediately before final inspection. Leave work in complete and proper operating condition. Remove and replace defective work, including hollow metal work that is warped, bowed, or otherwise unacceptable.
   b. Prime-Coat and Painted Finish Touchup: Immediately after erection, sand smooth rusted or damaged areas of prime coat, or painted finishes, and apply touchup of compatible air drying, rust-inhibitive primer, zinc rich primer (exterior and galvanized openings) or finish paint.

087100 - DOOR HARDWARE

1. SUMMARY: This Section includes commercial door hardware for the following: Swinging doors.
   a. "Hardware groups" have been assigned to the various doors required for this work. Provide and install all finish hardware described in the Hardware Schedule and all other finish hardware not described but required for a complete and operable facility.
   b. Door hardware includes, but is not necessarily limited to, the following:
      i. Mechanical door hardware.
      ii. Electromechanical door hardware, power supplies, back-ups and surge protection.
2. GENERAL REQUIREMENTS: This Section shall be performed in accordance with the General Conditions, Supplementary Conditions and all Sections in Division 1 of these Specifications. These documents must be read with the other Contract Documents and Sections as a whole to complete the intent of the contract.
3. SUBMITTALS
   a. Make submittals to the Owner's Representative in accordance with the provisions of Section 01 33 23 of these Specifications.
   b. Product Data: Manufacturer's product data sheets including installation details, material descriptions, dimensions of individual components and profiles, operational descriptions and finishes.
   c. Door Hardware Schedule: Prepared by or under the supervision of supplier, detailing fabrication and assembly of door hardware, as well as procedures and diagrams. Coordinate the final Door Hardware Schedule with doors, frames, and related work to ensure proper size, thickness, hand, function, and finish of door hardware.
   d. Shop Drawings: Details of electrified access control hardware indicating the following:
      i. Wiring Diagrams: Upon receipt of approved schedules, submit detailed system wiring diagrams for power, signaling, monitoring, communication, and control of the access control system electrified hardware. Differentiate between manufacturer-installed and field-installed wiring. Include the following:
         1. Elevation diagram of each unique access-controlled opening showing location and interconnection of major system components with respect to their placement in the respective door openings.
         2. Complete (risers, point-to-point) access control system block wiring diagrams.
      ii. Electrical Coordination: Coordinate with related electrical work the voltages and wiring details required at electrically controlled and operated hardware openings.
   e. Keying Schedule: Prepared under the supervision of the Owner, separate schedule detailing final keying instructions for locksets and cylinders in writing. Include keying system explanation, door numbers, key set symbols, hardware set numbers and special instructions. Owner to approve submitted keying schedule prior to the ordering of permanent cylinders.
4. QUALITY ASSURANCE
   a. Codes and References: Comply with the version year adopted by the Authority Having Jurisdiction
      i. ANSI A117.1 - Accessible and Usable Buildings and Facilities.
      ii. ASTM E330 - Standard Test Method for Structural Performance of Exterior Windows, Curtain Walls, and Doors by Uniform Static Air Pressure difference.
      iii. ICC/IBC - International Building Code.
      iv. NFPA 70 - National Electrical Code.
      v. NFPA 101 - Life Safety Code.
      vi. TAS-201-94 - Impact Test Procedures.
      vii. TAS-202-94 - Criteria for Testing Impact and Non-Impact Resistant Building Envelope Components using Uniform Static Air Pressure.
      viii. TAS-203-94 - Criteria for Testing Products Subject to Cyclic Wind Pressure Loading.
      ix. California Building Code.
   b. Standards: All hardware specified herein shall comply with the following industry standards: ANSI/BHMA Certified Product Standards - A156 Series.
   c. Keying Conference: Conduct conference to coordinate with Owner's Representative requirements. Keying conference to incorporate the City of Roseville Master Key Schedule and the following criteria into the final keying schedule document:
      i. Function of building, purpose of each area and degree of security required.
      ii. Plans for existing and future key system expansion.
      iii. Requirements for key control storage and software.
      iv. Installation of permanent keys, cylinder cores and software.
      v. Address and requirements for delivery of keys.
5. COORDINATION
   a. Templates: Obtain and distribute to the parties involved templates for doors, frames, and other work specified to be factory prepared for installing standard and electrified hardware. Check Shop Drawings of other work to confirm that adequate provisions are made for locating and installing hardware to comply with indicated requirements.
   b. Door Hardware and Electrical Connections: Coordinate the layout and installation of scheduled electrified door hardware and related access control equipment with required connections to source power junction boxes, low voltage power supplies, detection and monitoring hardware.
   c. Door and Frame Preparation: Related Division 08 Sections (Hollow Metal Steel) doors and corresponding frames are to be prepared, reinforced and pre-wired (if applicable) to receive the installation of the specified electrified, monitoring, signaling and access control system hardware without additional in-field modifications.
6. WARRANTY
   a. Warranty Period: Written warranty, executed by manufacturer(s), agreeing to repair or replace components of standard and electrified door hardware that fails in materials or workmanship within specified warranty period after final acceptance by the Owner. Failures include, but are not limited to, the following:
      i. Structural failures including excessive deflection, cracking, or breakage.
      ii. Faulty operation of the hardware.
      iii. Deterioration of metals, metal finishes, and other materials beyond normal weathering.
      iv. Electrical component defects and failures within the systems operation.
   b. Standard Warranty Period: One year from date of Substantial Completion, unless otherwise indicated.
   c. Special Warranty Periods
      i. Ten years for mortise locks and latches.
      ii. Twenty-five years for manual surface door closers.
      iii. Two years for electromechanical door hardware.
7. MAINTENANCE SERVICE
   a. Maintenance Tools and Instructions: Furnish a complete set of specialized tools and maintenance instructions as needed for Owner's continued adjustment, maintenance, and removal and replacement of door hardware.
   b. Continuing Service: Beginning at Substantial Completion, and running concurrent with the specified warranty period, provide continuous (6) months full maintenance including repair and replacement of worn or defective components, lubrication, cleaning, and adjusting as required for proper door opening operation. Provide parts and supplies as used in the manufacture and installation of original products.
8. SCHEDULED DOOR HARDWARE
   a. General: Provide door hardware for each door to comply with requirements in Door Hardware Sets and each referenced section that products are to be supplied under.
      i. Designations: Requirements for quantity, item, size, finish or color, grade, function, and other distinctive qualities of each type of door hardware are indicated in the Door Hardware Sets in paragraph 28 are identified by using door hardware designations, as follows:
         1. Named Manufacturer's Products: Product designation and manufacturer are listed for each door hardware type required for the purpose of establishing requirements. Manufacturers' names are abbreviated in the Door Hardware Schedule.
   b. Substitutions: Requests for substitution and product approval for inclusive mechanical and electromechanical door hardware in compliance with the specifications must be submitted in writing and in accordance with the procedures and time frames outlined in Division 01, Substitution Procedures. Approval of requests is at the discretion of the Owner's Representative, owner, and their designated consultants.
9. HANGING DEVICES
   a. Hinges: ANSI/BHMA A156.1 certified butt hinges with number of hinge knuckles as specified in the Door Hardware Sets.
      i. Quantity: Provide the following hinge quantity, unless otherwise indicated: Three Hinges: For doors with heights 61 to 90 inches.
      ii. Hinge Size: Provide the following, unless otherwise indicated, with hinge widths sized for door thickness and clearances required. Widths up to 3'0": 4-1/2" standard or heavy weight as specified.
      iii. Hinge Weight and Base Material: Unless otherwise indicated, provide the following: Exterior Doors: Heavy weight, non-ferrous, ball bearing or oil impregnated bearing hinges unless Hardware Sets indicate standard weight.
      iv. Hinge Options: For all Swinging Doors in the Schedule provide Non-removable Pins: Provide set screw in hinge barrel that, when tightened into a groove in hinge pin, prevents removal of pin while door is closed; for the following applications: out-swinging exterior doors, out-swinging access-controlled doors, out-swinging lockable doors.
10. POWER TRANSFER DEVICES
   a. Electrified Quick Connect Transfer Hinges: Provide electrified transfer hinges with Molex™ standardized plug connectors and sufficient number of concealed wires (up to 12) to accommodate the electrified functions specified in the Door Hardware Sets. Connectors plug directly to through-door wiring harnesses for connection to electric locking devices and power supplies. Wire nut connections are not acceptable.
   b. Concealed Quick Connect Electric Power Transfers: Provide concealed wiring pathway housing mortised into the door and frame for low voltage electrified door hardware. Furnish with Molex™ standardized plug connectors and sufficient number of concealed wires (up to 12) to accommodate the electrified functions specified in the Door Hardware Sets. Connectors plug directly to through-door wiring harnesses for connection to electric locking devices and power supplies. Wire nut connections are not acceptable.
   c. Provide mortar guard enclosure on steel frames installed at masonry openings for each electrical hinge specified.
11. CYLINDERS AND KEYING
   a. Cylinders: Original manufacturer cylinders complying with the following:
      i. Mortise Type: Threaded cylinders with rings and straight- or clover-type cam.
      ii. Rim Type: Cylinders with back plate, flat-type vertical or horizontal tailpiece, and raised trim ring.
      iii. Bored-Lock Type: Cylinders with tailpieces to suit locks.
      iv. Mortise and rim cylinder collars to be solid and recessed to allow the cylinder face to be flush and be free spinning with matching finishes.
      v. Keyway:. Match City of Roseville Standard.
   b. Permanent Cores: finish face to match lockset; complying with the following: Interchangeable Cores: Core insert, removable by use of a special key; usable with other manufacturers' cylinders.
   c. Keying System: Each type of lock and cylinders to be factory keyed. Conduct specified "Keying Conference" to define and document keying system instructions and requirements. Furnish factory cut, nickel-silver large bow permanently inscribed with a visual key control number as directed by Owner.
   d. Key Quantity: Provide the following minimum number of keys:
      i. Top Master Key: One (1).
      ii. Change Keys per Cylinder: Two (2).
      iii. Master Keys (per Master Key Group): Two (2).
      iv. Grand Master Keys (per Grand Master Key Group): Two (2).
      v. Construction Keys: Ten (10).
      vi. Construction Control Keys: Two (2).
      vii. Permanent Control Keys: Two (2).
   e. Construction Keying: Provide construction master keyed cylinders or temporary keyed construction cores where specified. Provide construction master keys in quantity as required by project Contractor. Replace construction cores with permanent cores. Furnish permanent cores for installation as directed under specified "Keying Conference".
12. ELECTROMECHANICAL LOCKING DEVICES
   a. Electromechanical Mortise Locksets, Grade 1 (Heavy Duty): Subject to same compliance standards and requirements as mechanical mortise locksets, electrified locksets to be of type and design as specified below. Electrified Lock Options: Where indicated in the Hardware Sets, provide electrified options including outside door lock/unlock trim control, latchbolt and lock/unlock status monitoring, and request-to-exit signaling. Unless otherwise indicated, provide electrified locksets standard as fail secure.
13. LOCK AND LATCH STRIKES
   a. Strikes: Provide manufacturer's standard strike with strike box for each latch or lock bolt, with curved lip extended to protect frame, finished to match door hardware set, unless otherwise indicated, and as follows. Flat-Lip Strikes: For locks with three-piece antifriction latchbolts, as recommended by manufacturer.
   b. Standards: Comply with the following: Strikes for Mortise Locks and Latches: BHMA A156.13.
14. DOOR CLOSERS
   a. All door closers specified herein shall meet or exceed the following criteria:
      i. General: Door closers to be from one manufacturer, matching in design and style, with the same type door preparations and templates regardless of application or spring size. Closers to be non-handed with full sized covers including installation and adjusting information on inside of cover.
      ii. Standards: Closers to comply with UL-10C and UBC 7-2 for Positive Pressure Fire Test and be U.L. listed for use of fire rated doors.
      iii. Cycle Testing: Provide closers which have surpassed 10 million cycles in a test witnessed and verified by UL.
      iv. Size of Units: Comply with manufacturer's written recommendations for sizing of door closers depending on size of door, exposure to weather, and anticipated frequency of use. Where closers are indicated for doors required to be accessible to the physically handicapped, provide units complying with ANSI ICC/A117.1.
      v. Closer Arms: Provide heavy duty, forged steel closer arms unless otherwise indicated in Hardware Sets.
         1. Where closers are indicated to have mechanical dead-stop, provide heavy duty arms and brackets with an integral positive stop.
         2. Where closers are indicated to have mechanical hold open, provide heavy duty units with an additional built-in mechanical holder assembly designed to hold open against normal wind and traffic conditions. Holder to be manually selectable to on-off position.
         3. Where closers are indicated to have a cushion-type stop, provide heavy duty arms and brackets with spring stop mechanism to cushion door when opened to maximum degree.
         4. Closers shall not be installed on exterior side of doors; where possible install closers on door for optimum aesthetics. Provide drop plates or other accessories as required for proper mounting.
      vi. Closer Accessories: Provide door closer accessories including custom templates, special mounting brackets, spacers and drop plates, and through-bolt or security type fasteners as specified in the door Hardware Sets.
   b. Door Closers, Surface Mounted (Commercial Duty): ANSI/BHMA 156.4, Grade 1 certified surface mounted, institutional grade door closers with complete spring power adjustment, sizes 1 thru 6; and fully operational adjustable according to door size, frequency of use, and opening force. Closers to be rack and pinion type, cast iron or aluminum alloy body construction, with adjustable backcheck, closing sweep, and latch speed control valves. Provide non-handed units standard.
15. DOOR STOPS AND HOLDERS: Door stops and holders to be of type and design as specified below or in the Hardware Sets.: ANSI/BHMA A156.16, Grade 1 certified door stops and wall bumpers. Provide wall bumpers, either convex or concave types with anchorage as indicated. Do not mount floor stops where they will impede traffic. Where floor or wall bumpers are not appropriate, provide overhead type stops and holders.
16. FABRICATION: Fasteners: Provide door hardware manufactured to comply with published templates generally prepared for machine, wood, and sheet metal screws. Provide screws according to manufacturers recognized installation standards for application intended.
17. FINISHES
   a. Standard designations used in the Hardware Sets and elsewhere indicate hardware finishes complying with ANSI/BHMA A156.18, including coordination with traditional U.S. finishes indicated by certain manufacturers for their products.
   b. Provide quality of finish, including thickness of plating or coating (if any), composition, hardness, and other qualities complying with manufacturer's standards, but in no case less than specified by referenced standards for the applicable units of hardware.
   c. Protect mechanical finishes on exposed surfaces from damage by applying a strippable, temporary protective covering before shipping.
18. ACCEPTABLE MANUFACTURERS AND PRODUCTS

Closer	Manufacturer/Product	Tell Manufacturing, 600 Series DC100148 Heavy-Duty Commercial Grade 1, Adj Delayed Action Closing, Friction Hold-Open Arm
Cylinder	Manufacturer/Product	Lockset Manufacturer, Interchangeable core
Hinges	Manufacturer/Product	Command Access Technologies, Energy Transfer Hinge ETH2W Electrified and Non-Electrified as Scheduled, Finish 630, US32D
Locksets, Electrified Mortise	Manufacturer/Product	Command Access Schlage L9000 series, ML485 privacy w/deadbolt (fail secure), Grade 1, Lever #17 (Sparta) Vandlgard, 'A' Rose Escutcheon, ADA Thumbturn
Shoe	Manufacturer/Product	Pemko 217 PK, Satin Nickel Anodized Aluminum with Black PemkoPrene insert
Stop	Manufacturer/Product	Door Controls International, 3210T Wrought Convex Wall Bumper, 630 Finish
Threshold	Manufacturer/Product	Pemko 270A (4"), Pemkote Finish

19. EXAMINATION
   a. Examine scheduled openings, with Installer present, for compliance with requirements for installation tolerances, labeled fire door assembly construction, wall and floor construction, and other conditions affecting performance.
   b. Notify Owner's Representative of any discrepancies or conflicts between the door schedule, door types, drawings and scheduled hardware. Proceed only after such discrepancies or conflicts have been resolved in writing.
20. PREPARATION: Hollow Metal Doors and Frames: Comply with ANSI/DHI A115.series.
21. INSTALLATION
   a. Install each item of mechanical and electromechanical hardware and access control equipment to comply with manufacturer's written instructions and according to specifications.
      i. Installers are to be trained and certified by the manufacturer on the proper installation and adjustment of fire, life safety, and security products including hanging devices; locking devices; closing devices; and seals.
   b. Mounting Heights: Mount door hardware units at heights indicated in following applicable publications, unless specifically indicated or required to comply with governing regulations:
      ii. Standard Steel Doors and Frames: DHI's "Recommended Locations for Owner's Representativeural Hardware for Standard Steel Doors and Frames".
      iii. Where indicated to comply with accessibility requirements, comply with ANSI A117.1 "Accessibility Guidelines for Buildings and Facilities".
   c. Retrofitting: Install door hardware to comply with manufacturer's published templates and written instructions. Where cutting and fitting are required to install door hardware onto or into surfaces that are later to be painted or finished in another way, coordinate removal, storage, and reinstallation of surface protective trim units with finishing work specified in Division 9 Sections. Do not install surface-mounted items until finishes have been completed on substrates involved.
   d. Thresholds: Set thresholds for exterior doors in full bed of sealant complying with requirements specified in Division 7 Section "Joint Sealants".
   e. Storage: Provide a secure lock up for hardware delivered to the project but not yet installed. Control the handling and installation of hardware items so that the completion of the work will not be delayed by hardware losses before and after installation.
22. FIELD QUALITY CONTROL: Field Inspection: Supplier will perform a final inspection of installed door hardware and state in report whether work complies with or deviates from requirements, including whether door hardware is properly installed, operating, and adjusted.
23. ADJUSTING: Initial Adjustment: Adjust and check each operating item of door hardware and each door to ensure proper operation or function of every unit. Replace units that cannot be adjusted to operate as intended. Adjust door control devices to compensate for final operation of heating and ventilating equipment and to comply with referenced accessibility requirements.
24. CLEANING AND PROTECTION
   a. Protect all hardware stored on construction site in a covered and dry place. Protect exposed hardware installed on doors during the construction phase. Install any and all hardware at the latest possible time frame.
   b. Clean adjacent surfaces soiled by door hardware installation.
   c. Clean operating items as necessary to restore proper finish. and provide final protection and maintain conditions that ensure door hardware is without damage or deterioration at time of owner occupancy.
25. DEMONSTRATION: Instruct Owner's maintenance personnel to adjust, operate, and maintain mechanical and electromechanical door hardware.
26. DOOR HARDWARE SCHEDULE: The hardware sets represent the design intent and direction of the owner and Owner's Representative. They are a guideline only and should not be considered a detailed hardware schedule. Discrepancies, conflicting hardware and missing items should be brought to the attention of the Owner's Representative with corrections made prior to the bidding process. Omitted items not included in a hardware set should be scheduled with the appropriate additional hardware required for proper application and function.

Hardware Groups

Group:	1
Doors:	101.1, 102.1
Scheduled Hardware:	
Closer	
Cylinder	
Hinges: (2) Non-Electrified, (1) Electrified	
Lockset, Electrified Mortise	
Shoe	
Stop	
Threshold	

For Council Approval
Not for Bidding

WMB ARCHITECTS

5757 Pacific Avenue
Suite 226
Stockton, CA 95207

2000 L Street
Suite 125
Sacramento, CA 95811

T 209.944.9110
F 209.944.5711
www.wmbarchitects.com

Maidu Restroom Alterations

1550 Maidu Drive
Roseville, CA 95661

WMB Project No. 21-039

LICENSED ARCHITECT
JOHNNY K. MATTOS
No. C 16926
RENEW: 9-30-23
STATE OF CALIFORNIA

PUBLISH HISTORY:

No.	DATE	PURPOSE
	09.16.21	PERMIT SUBMITTAL
1	10.22.21	PLAN REVIEW 1

SHEET SPECIFICATIONS

A0.2

Copyright WMB, Inc.

099100 – PAINTING

1. SUMMARY: Provide painting as shown on the Finish Schedule in the Drawings and specified herein. The type of material to be used and the number of coats to be applied are listed in the "Painting Schedule" in Part 3.00 of this Section of these Specifications. The term "paint", as used herein, included enamels, epoxies, paints, sealers, fillers, emulsions, and other coatings, whether used as prime, intermediate, or finish coats.
2. GENERAL REQUIREMENTS: This Section shall be performed in accordance with the General Conditions, Supplementary Conditions and all Sections in Division 1 of these Specifications. These documents must be read with the other Contract Documents and Sections as a whole to complete the intent of the contract.
3. SUBMITTALS: Make submittals to the Owner's Representative in accordance with the provisions of Section 01 33 23 of these specifications.
4. INDOOR AIR POLLUTANT CONTROL REQUIREMENTS
   a. VOC Limits
      i. Architectural paints and coatings shall comply with VOC limits in Table 1 of the ARB Architectural Coatings Suggested Control Measure, as shown in Table 5.504.4.3 of the 2016 California Green Building Standards Code, unless more stringent local limits apply.
      ii. The VOC content limit for coatings that do not meet the definitions for the specialty coatings categories listed in Table 5.504.4.3 shall be determined by classifying the coating as a Flat, Nonflat or Nonflat-High Gloss coating, based on its gloss, as defined in Subsections 4.21, 4.36 and 4.37 of the 2007 California Air Resources Board, Suggested Control Measure, and the corresponding Flat, Nonflat or Nonflat-High Gloss VOC limit in Table 5.504.4.3 shall apply.
   b. Aerosol Paints and Coatings
      i. Aerosol paints and coatings shall meet the PWMIR Limits for ROC in Section 94522(a)(3) and other requirements, including prohibitions on use of certain toxic compounds and ozone depleting substances, in Sections 94522(c)(2) and (d)(2) of *California Code of Regulations*, Title 17, commencing with Section 94520; and in areas under the jurisdiction of the Bay Area Air Quality Management District additionally comply with the percent VOC by weight of product limits of Regulation 8 Rule 49.
5. PROJECT CONDITIONS: The General Contractor is responsible to ensure all materials used in this Section meet current California V.O.C. (volatile organic compounds/chemicals) Regulations. The Owner's Representative shall be immediately notified of all V.O.C. conflicts. Work shall not proceed until conflicts are resolved.
6. EXTRA STOCK: Upon completion of this portion of the Work, deliver to the Owner an extra stock of one gallon of each color and gloss used in each coating material used, with all such extra stock tightly sealed in clearly labeled containers.
7. PAINT MATERIALS
   a. Manufacturer
      i. All paint materials selected for coating systems for each type of surface shall be the product of a single manufacturer.
      ii. Equivalent products of other major paint manufacturers may be used subject to approval by the Owner's Representative of the materials list and manufacturers' recommendations required to be submitted under Paragraph 3 above. Equivalent product manufacturers must provide a manufacturers product reference guide demonstrating the equivalence of the product substituted to the one specified.
   b. Compatibility
      i. All paint materials and equipment shall be compatible in use; finish coats shall be compatible with prime coats; prime coats shall be compatible with the surface to be coated; all tools and equipment shall be compatible with the coating to be applied.
      ii. Test specified paint over existing conditions to verify paints specified are applicable.
      iii. Thinners, when used, shall be only those thinners recommended for that purpose by the manufacturer of the material to be thinned.
   c. Colors and glosses: All colors and glosses shall be indicated on the Painting Schedule and Finishes Schedule.
8. PREPARATION OF SURFACES, GENERAL
   a. Prior to all surface preparation and painting operations, completely mask, remove or otherwise adequately protect all hardware, accessories, machined surfaces, plates, lighting fixtures, and similar items in contact with painted surfaces but not scheduled to receive paint.
   b. Spot prime all exposed nails and other metals which are to be painted with emulsion paints, using a primer recommended by the manufacturer of the coating system.
   c. Before applying paint or other surface treatment, thoroughly clean all surfaces involved in strict accordance with manufacturer's recommendations. Schedule all cleaning and painting so that dust and other contaminants from the cleaning process will not fall on wet, newly painted surfaces.
9. PREPARATION OF METAL SURFACES
   a. Galvanized metal
      i. Clean all surfaces thoroughly with solvent until they are completely free from dirt, soil, and grease.
      ii. Thoroughly treat the cleaned surface with phosphoric acid etch.
      iii. Remove all excess etching solution and allow to dry completely before application of paint.
   b. Other metals
      i. Thoroughly clean all surfaces until they are completely free from dirt, oil, grease and old paint.
      ii. Allow to dry thoroughly before application of paint.
10. PREPARATION OF MASONRY / CONCRETE SURFACES
    a. Clean all masonry / concrete surfaces until they are free from dirt and all other foreign substances.
    b. At existing interior masonry to be painted, prepare previously painted/sealed surfaces in strict accordance with manufacturer's recommendations.
    c. For concrete floors prepare concrete surfaces and mechanically abrade concrete surfaces to remove laitance, curing compounds, hardeners, sealers and other contaminants to provide minimum surface profile as recommended by the manufacturer.
11. PAINT APPLICATION
    a. General: Paint surfaces as shown on the Finishes Schedule on the Drawings.
    b. Drying: Allow sufficient drying time between coats. Modify the period as recommended by the material manufacturer to suit adverse weather conditions.
    c. Environmental conditions: Comply with the manufacturer's recommendations as to environmental conditions under which the coating systems may be applied. Do not apply paint in areas where dust is being generated.
    d. Defects: Sand and dust between coats to remove all defects visible to the unaided eye from a distance of five feet.
    e. Color of undercoats: Slightly vary the color of succeeding coats.
    f. Installation of cove base:
       i. Prior to cant cove or rolled radius cove installation, prime both the vertical and horizontal surfaces with Tnemec Series 201, Epoxoprime (Color: Clear). Once primed, the desired cove should be installed while the surface is still tacky.
       ii. Use the Tnemec Series 201 Epoxoprime (Color: Clear) for building the cove base. Mix Part A, Part B, and Part C to a drier consistency to allow vertical application. Mix Parts A and B first, then slowly add the aggregate Part C at around 7½:1 until the desired consistency is achieved.
       iii. Form a radius cove base with a 12" x 3" steel trowel and a base trowel of radius and height as shown on the drawings. Mineral spirits, xylene or like solvents can be used to clean trowels during application.
       iv. Use duct or masking tape to form a straight line at cove height. Install Tnemec Series 201 Epoxoprime (Color: Clear) vertically at full thickness to a height of 6".
       v. For the radius cove installation, install the base vertically to its proper thickness and height and smooth flat. Spread material approximately 1" x 1" and place evenly along the foot of the vertical base. Form the radius with the cove tool, which at the same time will embed the cove into the vertical base to form a seamless transition.
12. INSPECTION
    a. Do not apply additional coats until completed coat has been inspected and approved by the Owner's Representative.
    b. Only inspected and approved coats of paint will be considered in determining the number of coats applied.
13. RE-INSTALLATION OF REMOVED ITEMS
    a. Following completion of painting in each space, promptly reinstall all items removed for painting, using only workmen skilled in the particular trade.
14. CLEANING UP: During progress of the Work, do not allow the accumulation of empty containers or other excess items except in areas specifically set aside for that purpose. Prevent accidental spilling of paint materials and, in event of such spill, immediately remove all spilled material and the waste or other equipment used to clean up the spill, and wash the surfaces to their original undamaged condition, all at no additional cost to the Owner. Upon completion of this portion of the Work visually inspect all surfaces and remove all paint and traces of paint from surfaces not scheduled to be painted.
15. PAINTING SCHEDULE

P1: Interior Concrete Floor and Base
First Coat: Tnemec Series 201, Epoxoprime – clear
Second Coat: Tnemec Series 201, Epoxoprime – clear

P2: Exterior Metal (Ferrous – Semi-Gloss)
First Coat: Kelly Moore 5725 DTM Acrylic Primer
Second Coat: Kelly Moore 5885 DTM High Performance Acrylic Semi-Gloss
Third Coat: Kelly Moore 5885 DTM High Performance Acrylic Semi-Gloss

P3: Interior CMU – Epoxy Paint (from top of concrete floor to 48" above finish floor)
First Coat: Tnemec Series 113, H.B. Tneme-Tufcoat Acrylic Epoxy – Tnemec white
Second Coat: Tnemec Series 113, H.B. Tneme-Tufcoat Acrylic Epoxy – Tnemec white

P4: Interior CMU – Paint (from 48" above finish floor to top of wall)
First Coat: Kelly Moore 521, Fill and Prime Acrylic Block Filler - white
Second Coat: Kelly Moore 1650 Acryplex Acrylic Semi-Gloss Enamel - white
Third Coat: Kelly Moore 1650 Acryplex Acrylic Semi-Gloss Enamel – white

101400 – SIGNAGE

1. SUMMARY: Provide and install all signage as shown on the Drawings and as specified herein.
2. GENERAL REQUIREMENTS: This Section shall be performed in accordance with the General Conditions, Supplementary Conditions and all Sections in Division 1 of these Specifications. These documents must be read with the other Contract Documents and Sections as a whole to complete the intent of the contract.
3. SUBMITTALS: Make submittals to the Owner's Representative in accordance with the provisions of Section 013323 of these specifications.
4. REGULATORY REQUIREMENTS: Comply with applicable provisions in the U.S. Architectural & Transportation Barriers Compliance Board's ADA-ABA Accessibility Guidelines and State of California Building Code (CBC).
5. SIGNS: Provide signs for all rooms as indicated on the Drawings:
   a. Restroom Identification Signs
      i. Colored plexiglass with white contrasting lettering meeting State of California standards. Color to be selected by Owner's Representative. Braille to meet State of California Regulations for braille size, height and spacing.
6. INSTALLATION
   a. Locate signs where indicated on the Drawings or directed by Owner's Representative. Install signs level, plumb, and at heights indicated, with sign surfaces free from distortion and other defects in appearance.
   b. Wall-Mounted Signs: Install with Mechanical Fasteners: Use nonremovable mechanical fasteners placed through predrilled holes and plug inserts at concrete unit masonry walls.

102113.19 – PLASTIC TOILET COMPARTMENTS

1. SUMMARY: Provide and install Solid Color Reinforced Composite (SCRC) Substrate toilet compartments as shown on the Drawings and as specified herein.
2. GENERAL REQUIREMENTS: This Section shall be performed in accordance with the General Conditions, Supplementary Conditions and all Sections in Division 1 of these Specifications. These documents must be read with the other Contract Documents and Sections as a whole to complete the intent of the contract.
3. SUBMITTALS: Make submittals to the Architect in accordance with the provisions of Section 013323 of these specifications.
4. QUALITY ASSURANCE: Manufacturer Qualifications: Minimum 10-year experience manufacturing similar products. Installer Qualifications: Minimum 2-year experience installing similar products. Single Source Requirements: To the greatest extent possible provide products from a single manufacturer. Accessibility Requirements: Comply with requirements applicable in the jurisdiction of the project, including but not limited to ADA and ICC/ANSI A117.1 requirements as applicable. Mock-Up: Provide a mock-up for evaluation of surface preparation techniques and application workmanship. Finish areas designated by Architect. Do not proceed with remaining work until workmanship is approved by Architect. Refinish mock-up area as required to produce acceptable work.
5. PRE-INSTALLATION MEETINGS: Convene minimum two weeks prior to starting work of this section.
6. DELIVERY, STORAGE, AND HANDLING: Deliver and store products in manufacturer's unopened packaging bearing the brand name and manufacturer's identification until ready for installation. Handling: Handle materials to avoid damage.
7. PROJECT CONDITIONS: Maintain environmental conditions (temperature, humidity, and ventilation) within limits recommended by manufacturer for optimum results. Do not install products under environmental conditions outside manufacturer's recommended limits.
8. SEQUENCING: Ensure that products of this section are supplied to affected trades in time to prevent interruption of construction progress.
9. WARRANTY: Manufacturer's Warranty: Manufacturer's (SierraSeries) standard 25-year limited warranty for panels, doors, and stiles against breakage, corrosion, delamination, and defects in factory workmanship. Manufacturer's standard 1-year guarantee against defects in material and workmanship for stainless steel door hardware and mounting brackets. Manufacturer's Warranty (DesignerSeries and MetroSeries): Manufacturer's standard 2-year warranty for materials and workmanship.
10. MANUFACTURERS: Acceptable Manufacturer: Bobrick Washroom Equipment, Inc., which is located at: 6901 Tujunga Ave.; North Hollywood, CA 91605-6213; Tel: 818-764-1000; Fax: 818-765-2700; Email:info@bobrick.com; Web:www.bobrick.com. Basis of Design Products: Based on the quality and performance requirements of the project, specifications are based solely on the products of Bobrick Washroom Equipment, Inc. www.bobrick.com. Location of manufacturing shall be the United States. Substitutions: The Architect will consider products of comparable manufacturers as a substitution, pending the Contractor's submission of adequate documentation of the substitution in accordance with procedures in Division 1 of the Project Manual. Documentation shall include a list of five similar projects of equivalent size where products have been installed for a minimum of two years, and manufacturer's certification that products are fabricated in the United States. Requests for substitutions will be considered in accordance with provisions of Section 01 60 00 - Product Requirements.
11. SOLID COLOR REINFORCED COMPOSITE (SCRC) SUBSTRATE (SierraSeries):
    a. Solid Color Reinforced Composite (SCRC) Toilet Partitions Bobrick SierraSeries: Design Type: Standard Height, Door/Panel Height: 58 inches (147 cm). Floor Clearance: 12 inches (30 cm). Privacy Style Partitions: No sightlines with gap-free interlocking doors and stiles routed 0.300 inches (7.6 mm) from the edge to allow for 0.175 inch (4.4 mm) overlap to prevent line-of-sight into the toilet compartment. Privacy strips fastened or adhered onto the partition material are not acceptable. Mounting: Floor-mounted, overhead-braced with satin finish, extruded anodized aluminum headrails, 0.065 inch (1.65 mm) thick with anti-grip profile. Stile Maximum Height: 83 inches (211 cm).
    b. Solid Color Reinforced Composite (SCRC) Urinal Screens Bobrick SierraSeries: Mounting: Wall-hung. Screen Height: 48 inches (122 cm). Floor Clearance: 12 inches (30 cm).
    c. Materials: Solid color reinforced composite (SCRC) material for stiles, panels, doors, and screens with Bobrick Graffiti Off coating, thermoset and integrally fused into homogenous piece; high density polyethylene (HDPE), high density polypropylene not acceptable. Composition: Dyes, organic fibrous material, and polycarbonate/phenolic resins. Surface Treatment: Non-ghosting, graffiti resistant surface integrally bonded to core through a manufacturing steps requiring thermal and mechanical pressure. Edges: Same color as the surface. Color: As selected by Architect from manufacturer's standard range.
    d. Performance Requirements: Graffiti Resistance (ASTM D 6578): Passed cleanability test; 5 staining agents. Scratch Resistance (ASTM D 2197): Maximum load value exceeds 10 kilograms. Impact Resistance (ASTM D 2794): Maximum impact force exceeds 30 inch-pounds. Smoke Developed Index (ASTM E 84): Less than 450. Flame Spread Index (ASTM E 84): Less than 75. National Fire Protection Association/International Building Code Interior Wall and Ceiling Finish: Class B. Uniform Building Code: Class II.
    e. Finished Thickness: Stiles and Doors: 3/4 inch (19 mm). Panels and Screens: 1/2 inch (13 mm).
    f. Stiles: Floor-anchored stiles furnished with expansion shields and threaded rods.
       i. Leveling Devices: 7-gauge, 3/16 inches (5 mm) thick, corrosion-resistant, chromate-treated, double zinc-plated steel angle leveling bar bolted to stile; furnished with 3/8-inch (10 mm) diameter threaded rods, hex nuts, lock washers, flat washers, spacer sleeves, expansion anchors, and shoe retainers.
       ii. Stile Shoes: One-piece, 22-gauge (0.8 mm), 18-8, Type 304 stainless steel, 4-inch (102 mm) height; tops with 90 degree return to stile. One-piece shoe capable of adapting to 3/4-inch (19 mm) or 1-inch (25 mm) stile thickness and capable of being fastened (by clip) to stiles starting at wall line.
    g. Wall Posts: Pre-drilled for door hardware, 18-8, Type 304, 16-gauge (1.6 mm) stainless steel with satin finish; 1-inch (25 mm) x 1-1/2 inches (38 mm) x 58 inches high (1473 mm).
    h. Anchors: Expansion shields and threaded rods at floor connections as applicable. Threaded rods secured to supports above ceiling as applicable.
    i. Hardware: Chrome-plated "Zamak", aluminum, extruded plastic hardware not acceptable.
       i. Compliance: Operating force of less than 5 lb. (2.25 kg).
       ii. Emergency Access: Hinges, door latch allow door to be lifted over keeper from outside compartment on inswing doors.
       iii. Materials: 18-8, Type 304, heavy-gauge stainless steel with satin finish.
       iv. Doorstops: Prevents in swinging doors from swinging out beyond stile; on outswing doors, doorstop prevents door from swinging in beyond stile.
       v. Fastening: Hardware secured to door and stile by through-bolted, theft-resistant, pin-in-head Torx stainless steel machine screws into factory-installed, threaded brass inserts. Fasteners secured directly into core not acceptable. Threaded Brass Inserts: Factory-installed; withstand direct pull force exceeding 1500 lb. (680 kg) per insert.
       vi. Clothes Hooks: Projecting no more than 1-1/8 inch (29 mm) from face of door.
       vii. Door Latch: Track of door latch prevents inswing doors from swinging out beyond stile; on outswing doors, door keeper prevents door from swinging in beyond stile; 16-gauge (1.6 mm) sliding door latch, 14-gauge (2 mm) keeper.
       viii. Locking: Door locked from inside by sliding door latch into keeper.
       ix. Hinge Type: Full-Height Institutional Hinge; Hinges: 16 gauge (1.6 mm) stainless steel, self-closing, 3 section hinges.
       x. Mounting Brackets: Full-Height; Mounting Brackets: 18 gauge (1.2 mm) stainless steel and extend full height of panel. U-Channels: Secure panels to stiles. Angle Brackets: Secure stiles-to-walls and panels to walls.
12. PREPARATION: Prepare substrates at points of attachment using methods recommended by the manufacturer for achieving the best result for the substrates under the project conditions. Inspect areas scheduled to receive compartments for correct dimensions, plumbness of walls, and soundness of surfaces that would affect installation of mounting brackets. Verify spacing of plumbing fixtures to assure compatibility with installation of compartments. If preparation is the responsibility of another installer, notify Architect in writing of deviations from manufacturer's recommended installation tolerances and conditions. Do not proceed with installation until substrates have been properly prepared in walls and ceilings at points of attachment and deviations from manufacturer's recommended tolerances are corrected. Commencement of installation constitutes acceptance of conditions.
13. INSTALLATION: Install products in strict compliance with manufacturer's written instructions and recommendations, including the following: Verify location does not interfere with door swings or use of fixtures. Use fasteners and anchors suitable for substrate and project conditions. Install units rigid, straight, plumb, and level. Conceal evidence of drilling, cutting, and fitting to room finish. Test for proper operation.
14. ADJUSTING, CLEANING, AND PROTECTION: Adjust hardware for proper operation after installation. Set hinge cam on in-swinging doors to hold doors open when unlatched. Set hinge cam on out-swinging doors to hold unlatched doors in closed position. Touch-up, repair or replace damaged products. Clean exposed surfaces of compartments, hardware, and fittings.

102800 – TOILET ACCESSORIES

1. SUMMARY: Provide and Install toilet accessories as shown on the Toilet Accessories Schedule on the Drawings including grab bars, wall hand dryers and baby changing units. Install other accessories provided by the City.
2. GENERAL REQUIREMENTS: This Section shall be performed in accordance with the General Conditions, Supplementary Conditions and all Sections in Division 1 of these Specifications. These documents must be read with the other Contract Documents and Sections as a whole to complete the intent of the contract.
3. SUBMITTALS: Make submittals to the Architect in accordance with the provisions of Section 013323 of these specifications.
4. MATERIALS
   a. Stainless Steel: ASTM A 666, Type 304, No. 4 finish (satin), 0.0312-inch (0.8-mm) minimum nominal thickness unless otherwise indicated.
   b. Fasteners: Screws, bolts, and other devices of same material as accessory unit, tamper and theft resistant when exposed, and of galvanized steel when concealed.
5. TOILET ACCESSORIES: All toilet accessories shall be as scheduled on the Drawings.
   a. Grab Bars: Bobrick B-6806 Series 1-1/2" (38mm) diameter stainless steel grab bar with snap flange; 36" and 42".

1 Baby changing station deleted

6. FASTENINGS: All toilet accessories shall be complete with all required fastenings for installation on the wall surface and structure to be mounted to, and all fastenings shall harmonize with the item being fastened.
7. INSTALLATION
   a. Install all toilet accessories where indicated on the Drawings and in full accordance with the manufacturer's recommendations, anchoring all components fully in place for long life under hard use.
   b. Install accessories using fasteners appropriate to substrate indicated and recommended by unit manufacturer. Install units level, plumb, and firmly anchored in locations and at heights indicated.
   c. Install grab bars to withstand a downward load of at least 250 lbf (1112 N), when tested according to method in ASTM F 446.
   d. Adjust accessories for unencumbered, smooth operation and verify that mechanisms function properly. Replace damaged or defective items. Remove temporary labels and protective coatings.

220000 - PLUMBING

1. SUMMARY: Provide and install floor drains connecting to existing sewer lines.
2. GENERAL REQUIREMENTS: This Section shall be performed in accordance with the General Conditions, Supplementary Conditions and all Sections in Division 1 of these Specifications. These documents must be read with the other Contract Documents and Sections as a whole to complete the intent of the contract.
3. SUBMITTALS: Make submittals to the Architect in accordance with the provisions of Section 013323 of these specifications.
4. RULES, REGULATIONS, AND CODES: All work and materials shall be in full accordance with the latest codes, rules and regulations of the following: State Codes and Ordinances, State Health Department, Rules of Local Utility, Local City and/or County Ordinances. Nothing in these Specifications is to be construed to permit work not conforming to the above, and expense in non-compliance with the above shall be borne by the Contractor. Whenever the Specifications and Drawings require higher standards or larger sizes than those required by the Ordinances and Statutes, the Specifications and Drawings shall take priority over the specific Ordinances and Statutes.
5. SITE EXAMINATION AND CONDITIONS: The Contractor shall examine the site, verify dimensions and locations against the Drawings and inform himself of all conditions under which work is to be done before submitting his proposal. No allowance will be made in his behalf for extra expense on account of Contractor's error.
6. ACCESSIBILITY: The Contractor shall be responsible for the sufficiency of size and thickness of partitions for adequate installation of his work. He shall continuously check the Architectural Drawings for clearance and accessibility of the equipment specified herein to be placed. No allowance of any kind shall be made for negligence on the part of the Contractor to foresee means of installing his equipment into proper position inside the building. Where other instructions are not given, equipment shall be installed in accordance with the recommendations of the manufacturer and the best standard practice for this type of work.
7. DAMAGE TO PREMISES: Each Contractor shall be responsible for all damage to any part of the premises caused by leaks, breaks in work, storage of materials, or from any other cause as a result of his work in connection with this Contract. The responsibility shall extend for a period of one (1) year after the acceptance by the Architect.
8. DRAWINGS: The Drawings form a part of this Specification and Contract, and any work or material shown on the Drawings and not mentioned in the Specifications, or vice versa, shall be executed the same as if specifically mentioned in both. The work shall be installed as indicated on the Drawings; however, in certain instances arrangements are schematic, indicating only general arrangement. Should it be necessary to deviate from the arrangement in order to meet structural conditions, such additions shall be made without expense to the Owner. The data given herein, and on the Drawings, are as exact as could be secured, but their extreme accuracy is not assured. The Drawings and Specifications are for the assistance of the Contractor; exact locations, distances, elevations, and levels must be established by the Contractor, who shall accept the contract with this understanding. Whenever there appears to be a discrepancy between Plans and/or Specifications, the Contractor shall base his bid on the most expensive alternate, and after award of Contract shall consult the Architect for further directions.
9. MATERIALS: Mention herein or on Drawings requires that this Contractor shall provide each item listed of quality noted or approved equal. All material shall be new, full weight, standard in all respects and in first class condition. Insofar as possible, all materials used shall be of the same brand or manufacture throughout for each class of material or equipment. Materials shall be of domestic manufacturer and shall be tested within the Continental United States. The grade or quality of materials desired is indicated by the trade names or catalog numbers stated herein. Dimensions, sizes, and capacities shown are a minimum and shall not be changed without permission of the Architect. Installation of approved substitution is the Contractor's responsibility. Any changes required for installation of approved substituted equipment must be made without additional cost.
10. GUARANTEE: This Contractor shall be responsible for all work done and materials installed under these Plans and Specifications. He shall repair or replace, as may be necessary, at his expense, any defective work, material, or part which may show itself within one (1) year of the date of filing of Notice of Completion and be responsible for all damage to other materials, furnishings, equipment, or premises caused by such defects during this period if, in the opinion of the Architect, said defect is due to imperfection of material or workmanship.
11. CARE AND CLEANING: All broken, damaged, or otherwise defective parts of his work shall be repaired or replaced by this Contractor, at his expense, and the entire work left in a condition satisfactory to the Architect. At completion, this Contractor shall carefully clean and adjust all equipment, fixtures, and trim which are installed as part of his work and the systems and equipment left in satisfactory operating condition. Piping shall be drained and flushed to remove grease and foreign matter. Traps, strainers and flush valves shall be cleaned out thoroughly. All surplus materials and debris resulting from his work shall be cleaned out and removed by this Contractor as directed.
12. FORMING, CUTTING, AND PATCHING: This Contractor shall be responsible for notifying the General Contractor that such provision is necessary and shall lay out the work and check it to see that it suits his requirement. If this Contractor fails to notify the General Contractor at the proper time, or fails to locate the items properly, resulting in extra work, then this Contractor shall be responsible and shall reimburse the General Contractor for the extra costs involved. This Contractor shall be responsible for the proper placement of the pipe sleeves, hangers, inserts, and supports for his work.
13. CLOSING IN OF UNINSPECTED WORK: The Contractor shall not allow or cause any of the work installed by him to be covered up or enclosed before it has been inspected, tested, and approved. Should any of the work be enclosed or covered up before it has been approved, he shall, at his expense, uncover the work. After it has been inspected, tested and approved, he shall make all repairs necessary to restore the work of other Contractors to the condition in which it was found at the time of cutting.
14. EQUIPMENT:
    a. Trap primer valve: Precision Plumbing Products, Prime-Rite Series, PR-500 pressure drop activated trap primer.
    b. Floor drain: Smith 2110, medium duty, cast iron, 8-1/2" diameter top, slope floor to drain 1:48 max.

For Council Approval
Not for Bidding

WMB
ARCHITECTS

5757 Pacific Avenue
Suite 226
Stockton, CA 95207

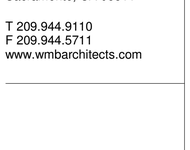
2000 L Street
Suite 125
Sacramento, CA 95811

T 209.944.9110
F 209.944.5711
www.wmbarchitects.com

Maidu Restroom Alterations

1550 Maidu Drive
Roseville, CA 95661

WMB Project No. 21-039



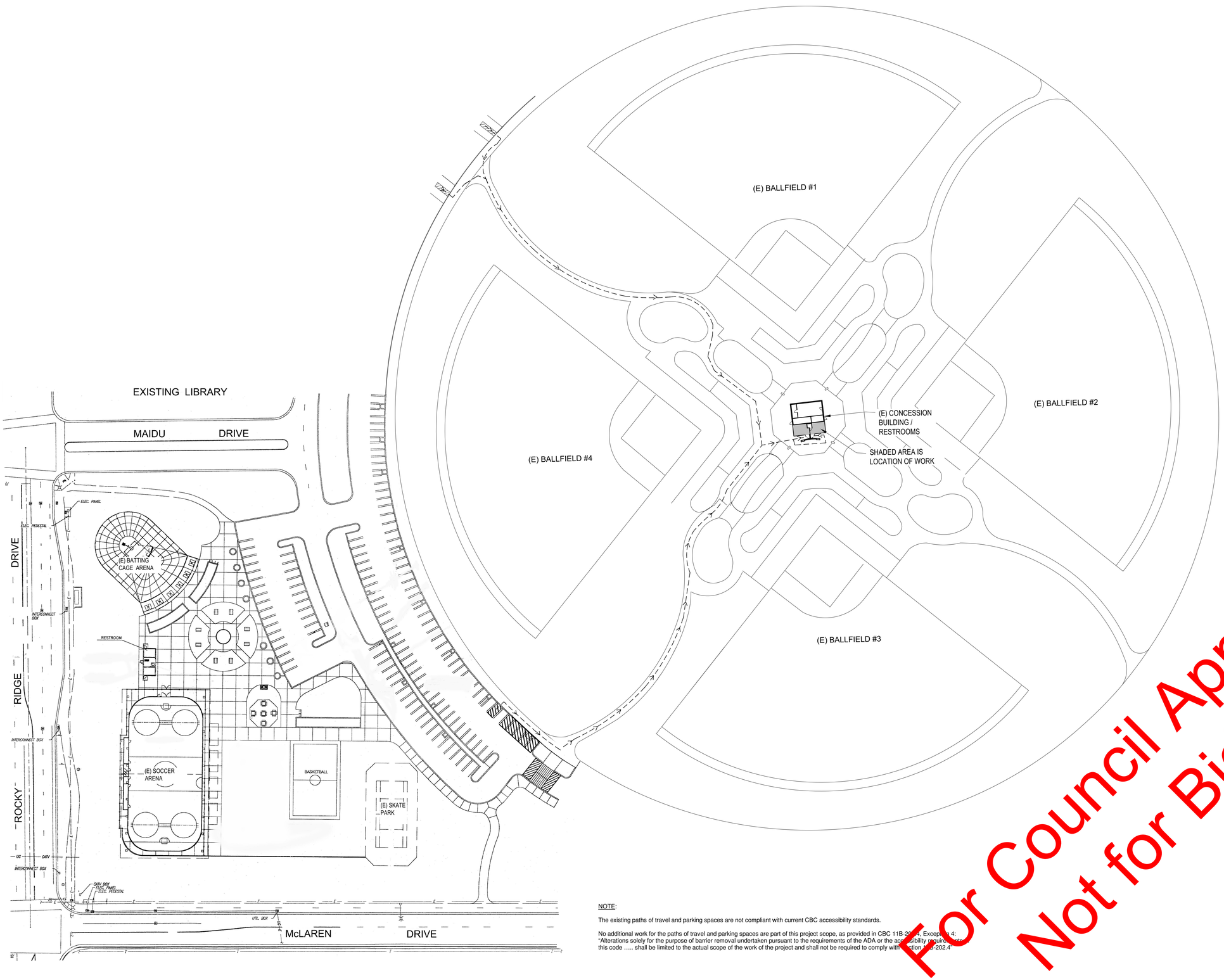
PUBLISH HISTORY:

NO.	DATE	PURPOSE
1	09.16.21	PERMIT SUBMITTAL
1	10.22.21	PLAN REVIEW 1

SHEET SPECIFICATIONS

A0.3

Copyright WMB, Inc.



EXISTING SITE PLAN

1" = 50'-0"

NOTE:

The existing paths of travel and parking spaces are not compliant with current CBC accessibility standards.

No additional work for the paths of travel and parking spaces are part of this project scope, as provided in CBC 11B-202.4, Exception 4: "Alterations solely for the purpose of barrier removal undertaken pursuant to the requirements of the ADA or the accessibility requirements of this code ..... shall be limited to the actual scope of the work of the project and shall not be required to comply with Section 11B-202.4"

WMB
ARCHITECTS

5757 Pacific Avenue
Suite 226
Stockton, CA 95207

2000 L Street
Suite 125
Sacramento, CA 95811

T 209.944.9110
F 209.944.5711
www.wmbarchitects.com

Maidu Restroom Alterations

1550 Maidu Drive
Roseville, CA 95661

WMB Project No. 21-039

LICENSED ARCHITECT
TIMOTHY K. MATTISON
No. C 16982
REN. 9-30-23
STATE OF CALIFORNIA

PUBLISH HISTORY:

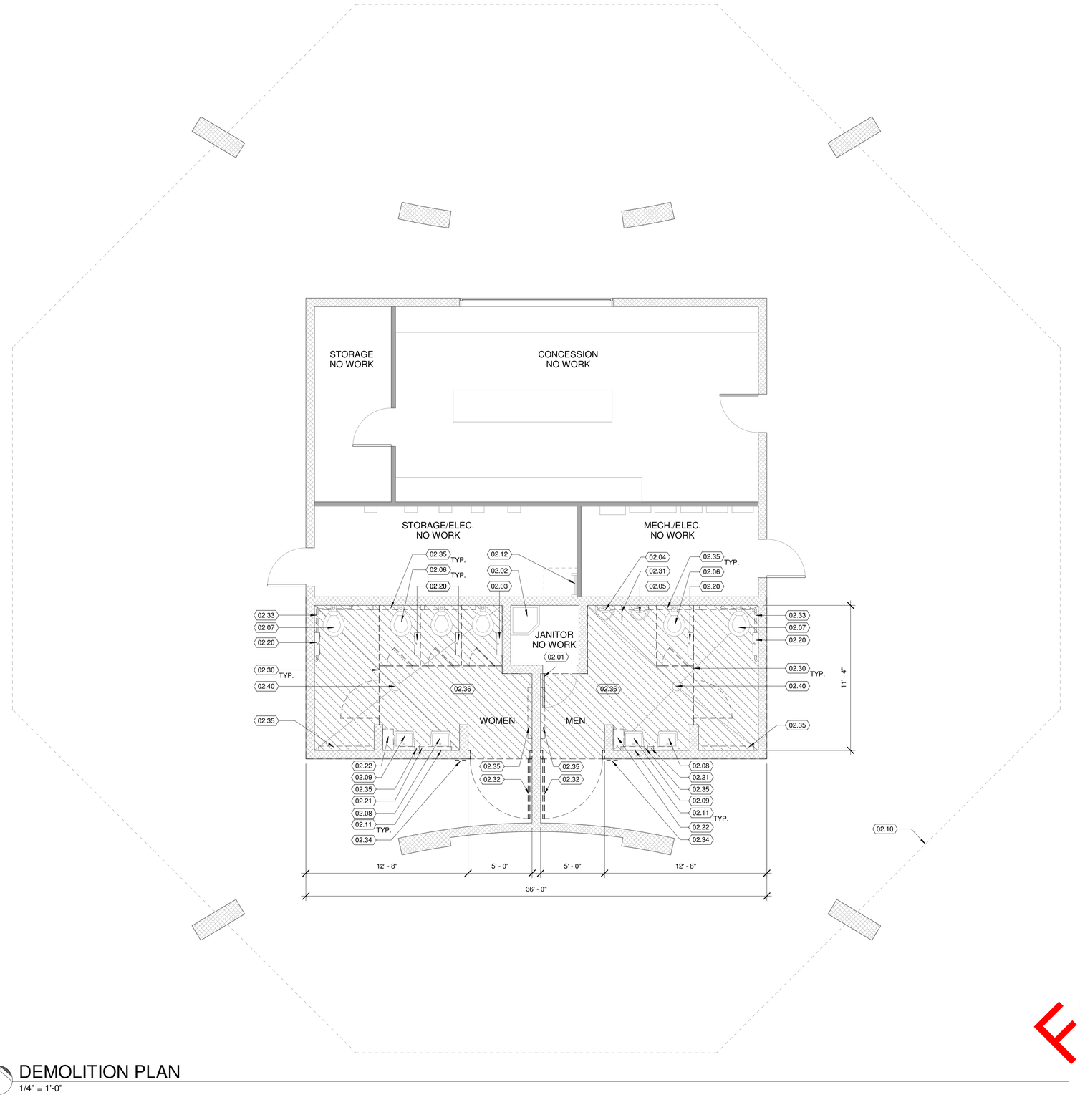
NO.	DATE	PURPOSE
1	10.22.21	PLAN REVIEW 1

For Council Approval
Not for Bidding

SITE PLAN

A1.1

10/22/2021 8:19:12 AM
Copyright WMB, Inc.



DEMOLITION PLAN

1/4" = 1'-0"

LEGEND

- EXISTING FRAMED WALL TO REMAIN
- EXISTING CMU WALL TO REMAIN
- TOILET PARTITIONS TO BE REMOVED
- CONCRETE FLOOR TO BE REMOVED
- DOOR, FRAME, AND HARDWARE TO BE REMOVED
- LIGHTS TO BE REMOVED
- GRAB BAR TO BE REMOVED
- PAPER TOWEL DISPENSER, SOAP DISPENSER AND JUMBO ROLL DISPENSER TO BE SALVAGED FOR REUSE

GENERAL NOTES

1. ALL ITEMS IDENTIFIED TO BE DEMOLISHED OR REMOVED SHALL MEAN THAT THE SUBJECT ITEM IS THE PROPERTY OF THE CONTRACTOR AND SHALL BE REMOVED FROM THE SITE AND RECYCLED, REUSED OR LEGALLY DISPOSED OF BY THE CONTRACTOR IN ACCORDANCE WITH THE CITY OF ROSEVILLE WASTE MANAGEMENT PLAN.
2. ALL ITEMS NOT IDENTIFIED TO BE DEMOLISHED OR REMOVED ARE EXISTING TO REMAIN. THE CONTRACTOR SHALL TAKE REQUIRED PRECAUTION TO PROTECT ALL EXISTING ITEMS. GUARD AND PROTECT PLUMBING FIXTURES DURING CONSTRUCTION. TO PROTECT FIXTURES, IF REQUIRED, REMOVE PLUMBING FIXTURES AND STORE FOR RE-INSTALLATION.
3. A HAZARDOUS MATERIALS SURVEY HAS BEEN CONDUCTED ON THE PROPERTY. THERE ARE MATERIALS CONTAINING LEAD THAT ARE NOT CLASSIFIED AS LEAD BASED PAINT ACCORDING TO THE STATE OF CALIFORNIA DEPARTMENT OF PUBLIC HEALTH. COMPLY WITH ALL OSHA REGULATIONS AS REQUIRED OF LEAD CONTAINING MATERIALS.
4. REFER TO ELECTRICAL DRAWINGS FOR ADDITIONAL DEMOLITION INFORMATION. ELECTRICAL FIXTURES SHOWN FOR COORDINATION PURPOSES ONLY.

KEYNOTES

02.01 STEEL DOOR AND FRAME TO REMAIN
02.02 JANITOR FLOOR SINK TO REMAIN
02.03 TOILET PAPER JUMBO ROLL DISPENSER TO REMAIN
02.04 STANDARD URINAL TO REMAIN
02.05 ACCESSIBLE URINAL TO REMAIN
02.06 STANDARD WALL MOUNT WATER CLOSET TO REMAIN
02.07 ACCESSIBLE WALL MOUNT WATER CLOSET TO REMAIN
02.08 ACCESSIBLE LAVATORY TO REMAIN
02.09 STANDARD LAVATORY TO REMAIN
02.10 LINE OF ROOF OVERHANG
02.11 MIRROR TO REMAIN
02.12 ROOF LADDER TO REMAIN
02.20 TOILET PAPER JUMBO ROLL DISPENSER TO BE SALVAGED FOR REUSE
02.21 WALL MOUNTED SOAP DISPENSER TO BE SALVAGED FOR REUSE
02.22 WALL MOUNTED PAPER TOWEL DISPENSER TO BE SALVAGED FOR REUSE
02.30 TOILET PARTITIONS TO BE REMOVED
02.31 URINAL PARTITION TO BE REMOVED
02.32 SECURITY GATE AND FRAME TO BE REMOVED
02.33 GRAB BAR TO BE REMOVED
02.34 ROOM SIGN TO BE REMOVED
02.35 WALL MOUNTED LIGHTS ABOVE TO BE REMOVED, CONDUIT AND JUNCTION BOXES TO REMAIN
02.36 CONCRETE FLOOR TO BE REMOVED
02.40 FLOOR DRAIN TO BE RAISED TO NEW HEIGHT AND REPLACED WITH NEW

WMB
ARCHITECTS

5757 Pacific Avenue
Suite 226
Stockton, CA 95207

2000 L Street
Suite 125
Sacramento, CA 95811

T 209.944.9110
F 209.944.5711
www.wmbarchitects.com

Maidu Restroom Alterations

1550 Maidu Drive
Roseville, CA 95661

WMB Project No. 21-039

LICENSED ARCHITECT
JENNY K. MATTHEWS
No. C 16972
REN. 9-30-23
STATE OF CALIFORNIA

PUBLISH HISTORY:

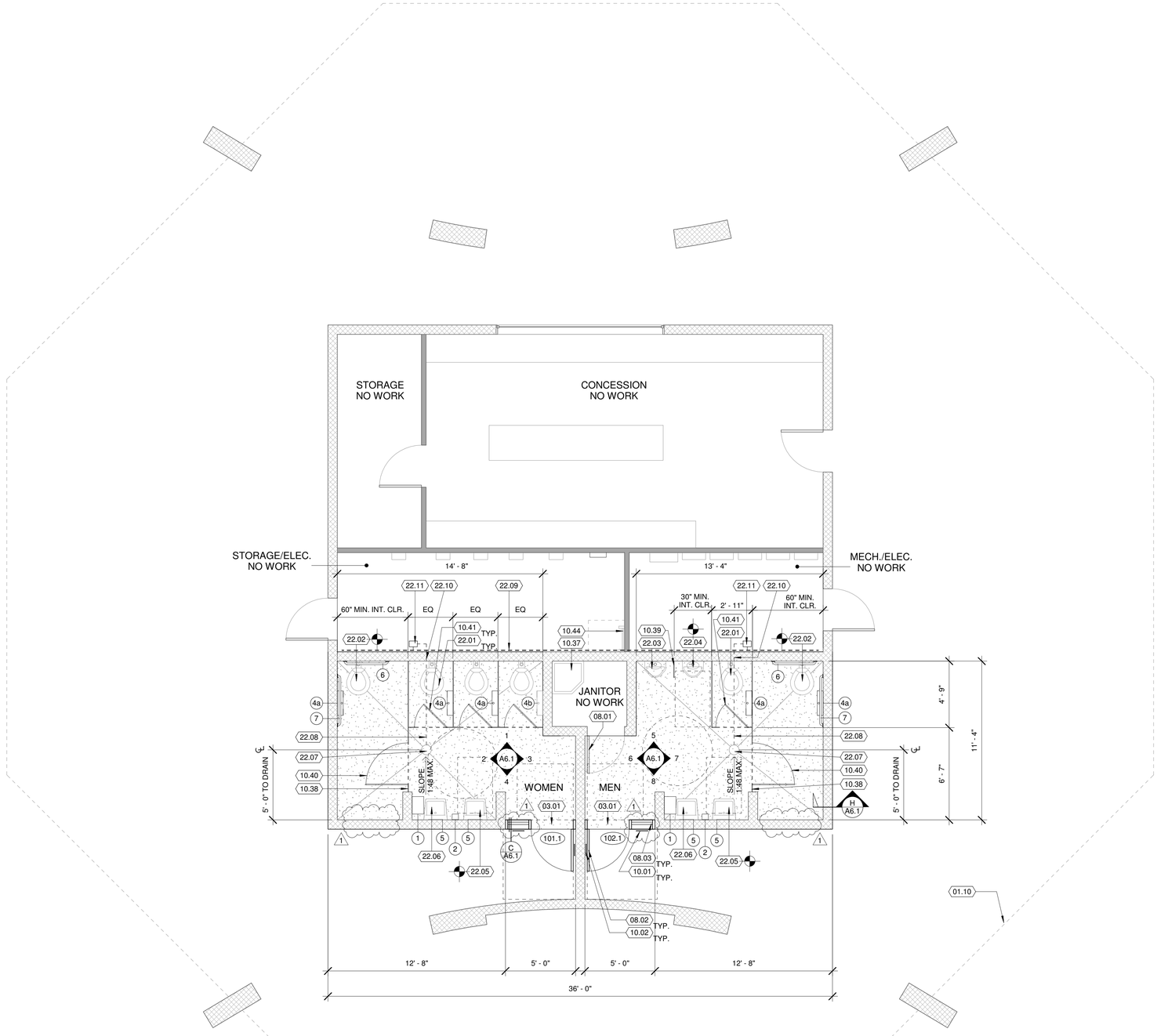
	DATE	PURPOSE
1	09.16.21	PERMIT SUBMITTAL
1	10.22.21	PLAN REVIEW 1

FLOOR PLAN - DEMOLITION

D1.1

For Council Approval
Not for Bidding

10/22/2021 8:19:18 AM
Copyright WMB, Inc.



FLOOR PLAN
1/4" = 1'-0"

LEGEND

- EXISTING FRAMED WALL TO REMAIN
- EXISTING CMU WALL TO REMAIN
- (N) CONCRETE FLOOR REINFORCED WITH #3 BAR @ 18" O.C. EA. WAY, SLOPED TO DRAIN 1:48 MAX., SEE DETAIL H/A6.1; APPLY EPOXY FINISH PER SCHEDULE ON SHEET A6.1
- 101.1 — DOOR NUMBER - REF. A6.1
- 1 — TOILET ACCESSORY
- ℄ — CENTER LINE
- (E) FIXTURES, FINAL HEIGHT TO BE HELD PER CODE; SEE DETAIL B/T3.1

GENERAL NOTES

1. GUARD AND PROTECT PLUMBING FIXTURES DURING CONSTRUCTION.
2. REFER TO SHEET T3.1 FOR MOUNTING HEIGHTS, CLEARANCES, AND ADDITIONAL REQUIREMENTS FOR ACCESSIBILITY
3. SEE FINISH SCHEDULE ON SHEET A6.1.
4. REFER TO ELECTRICAL DRAWINGS FOR ADDITIONAL INFORMATION. ELECTRICAL FIXTURES SHOWN FOR COORDINATION PURPOSES ONLY.

RESTROOM ACCESSORIES

WT WT	ITEM	TYPE	MANUFACTURER	MODEL
1	(E) PAPER TOWEL DISPENSER	SURFACE MOUNTED	REINSTALL EXISTING	-
2	(E) SOAP DISPENSER	SURFACE MOUNTED	REINSTALL EXISTING	-
4a	(E) TOILET PAPER JUMBO ROLL DISPENSER	SURFACE MOUNTED	REINSTALL EXISTING	-
4b	(E) TOILET PAPER JUMBO ROLL DISPENSER	SURFACE MOUNTED	EXISTING TO REMAIN	-
5	(E) MIRROR	SURFACE MOUNTED	EXISTING TO REMAIN	-
6	(N) GRAB BAR	SURFACE MOUNTED; SEE DETAIL I/A6.1	BOBRICK	B-6806 x 36
7	(N) GRAB BAR	SURFACE MOUNTED; SEE DETAIL I/A6.1	BOBRICK	B-6806 x 42

1 BABY CHANGING STATION DELETED

REFER TO SHEET T3.1 FOR MOUNTING HEIGHTS, CLEARANCES, AND ADDITIONAL REQUIREMENTS FOR ACCESSIBILITY

KEYNOTES

01.10 LINE OF ROOF OVERHANG
03.01 (N) CONCRETE FLOOR TO (E) CONCRETE WALKWAY, SMOOTH TRANSITION; VERTICAL LEVEL CHANGE 1/4" MAX. AND 48" MIN. WIDTH; 2% MAX. CROSS SLOPE, 5% MAX. SLOPE IN DIRECTION OF TRAVEL; SEE DETAIL G/A6.1
08.01 (E) STEEL DOOR TO REMAIN
08.02 STEEL DOOR, PER DOOR SCHEDULE
08.03 HOLLOW METAL PANEL
10.01 TACTILE RESTROOM IDENTIFICATION WALL SIGNAGE. SEE DETAIL G/T3.1
10.02 RESTROOM DOOR SYMBOLS; SEE DETAIL F/T3.1
10.37 (E) JANITOR FLOOR SINK TO REMAIN
10.38 TOILET PARTITION, FLOOR MOUNTED OVERHEAD BRACED, MOUNT PER DETAILS K/A6.1 & L/A6.1, SEE MANUFACTURE SPECIFICATIONS
10.39 URINAL PARTITION, WALL MOUNTED, MOUNT PER DETAIL M/A6.1, SEE MANUFACTURE SPECIFICATIONS
10.40 36" WIDE PARTITION DOOR AT ACCESSIBLE STALL, TYP.
10.41 28"+/- WIDE PARTITION DOOR AT NON-ACCESSIBLE STALL, TYP.- FIELD VERIFY MAXIMUM WIDTH
10.44 (E) ROOF LADDER TO REMAIN
22.01 (E) STANDARD WALL MOUNT WATER CLOSET
22.02 (E) ACCESSIBLE WALL MOUNT WATER CLOSET
22.03 (E) STANDARD URINAL
22.04 (E) ACCESSIBLE URINAL
22.05 (E) ACCESSIBLE LAVATORY
22.06 (E) STANDARD LAVATORY
22.07 FLOOR DRAIN, SMITH 2" NO. 4" DIAMETER TOP; SLOPE FLOOR TO DRAIN 1:48 MAX.; SEE DETAIL A/A6.1; SEE MANUFACTURE SPECIFICATIONS
22.08 1/2" COPPER TRAP PRIMER SUPPLY PIPE (UNDER SLAB)
22.09 (E) COLD WATER PIPE
22.10 CORE EXISTING CMU WALL C. ABOVE FINISH FLOOR FOR PRIMER SUPPLY PIPE AND TURN DOWN UNDER SLAB; SEAL PENETRATION EACH SIDE
22.11 INSTALL PPP PROPRIETARY PR-500 TRAP PRIMER VALVE ON EXISTING COLD WATER SUPPLY PIPE IN CHASE; PIPE TRAP PRIMER DISCHARGE TO FLOOR DRAIN UNDER NEW CONCRETE SLAB

WMB
ARCHITECTS

5757 Pacific Avenue
Suite 226
Stockton, CA 95207

2000 L Street
Suite 125
Sacramento, CA 95811

T 209.944.9110
F 209.944.5711
www.wmbarchitects.com

Maidu Restroom Alterations

1550 Maidu Drive
Roseville, CA 95661

WMB Project No. 21-039

LICENSED ARCHITECT
JIMMY K. MATTHEWS
No. C- 16982
REN. 9-30-22
STATE OF CALIFORNIA

PUBLISH HISTORY:

NO.	DATE	PURPOSE
1	09.16.21	PERMIT SUBMITTAL
1	10.22.21	PLAN REVIEW 1

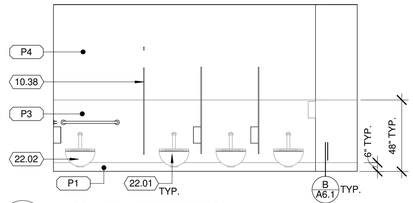
For Council Approval
Not for Bidding

FLOOR PLAN

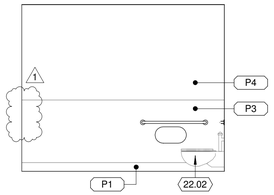
A2.1

[redacted]

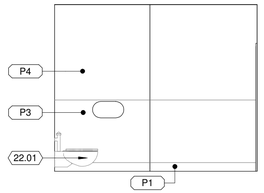
10/22/2021 8:19:13 AM Copyright WMB, Inc.



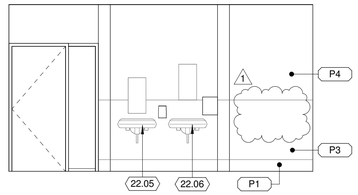
1 WOMEN RESTROOM - N
1/4" = 1'-0"



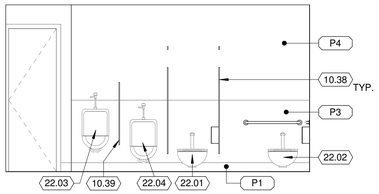
2 WOMEN RESTROOM - W
1/4" = 1'-0"



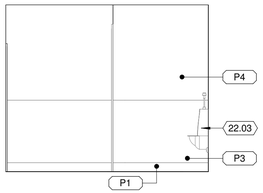
3 WOMEN RESTROOM - E
1/4" = 1'-0"



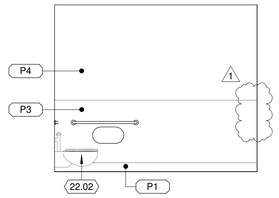
4 WOMEN RESTROOM - S
1/4" = 1'-0"



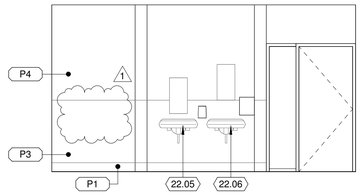
5 MEN RESTROOM - N
1/4" = 1'-0"



6 MEN RESTROOM - W
1/4" = 1'-0"



7 MEN RESTROOM - E
1/4" = 1'-0"



8 MEN RESTROOM - S
1/4" = 1'-0"

INTERIOR ELEVATION NOTES

1. SEE FINISH SCHEDULE ON SHEET A6.1.
2. REFER TO SHEET T3.1 FOR MOUNTING HEIGHTS, CLEARANCES, AND ADDITIONAL REQUIREMENTS FOR RESTROOM FIXTURES AND ACCESSORIES FOR ACCESSIBILITY

KEYNOTES

10.38 TOILET PARTITION, FLOOR MOUNTED OVERHEAD BRACED, MOUNT PER DETAILS K/A6.1 & L/A6.1, SEE MANUFACTURE SPECIFICATIONS

10.39 URINAL PARTITION, WALL MOUNTED, MOUNT PER DETAIL M/A6.1, SEE MANUFACTURE SPECIFICATIONS

22.01 (E) STANDARD WALL MOUNT WATER CLOSET

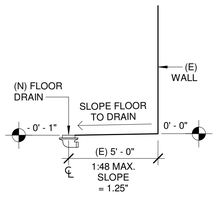
22.02 (E) ACCESSIBLE WALL MOUNT WATER CLOSET

22.03 (E) STANDARD URINAL

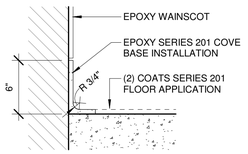
22.04 (E) ACCESSIBLE URINAL

22.05 (E) ACCESSIBLE LAVATORY

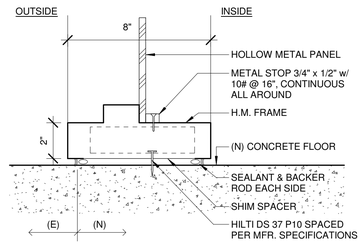
22.06 (E) STANDARD LAVATORY



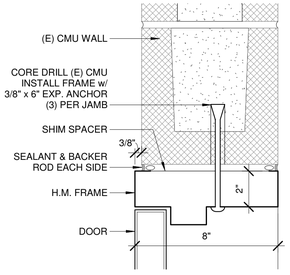
A FLOOR DRAIN
1/4" = 1'-0"



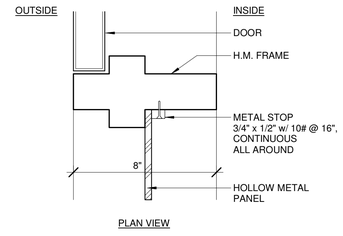
B COVE BASE
1 1/2" = 1'-0"



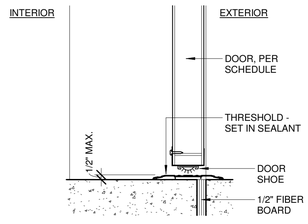
C INFILL SILL
3" = 1'-0"



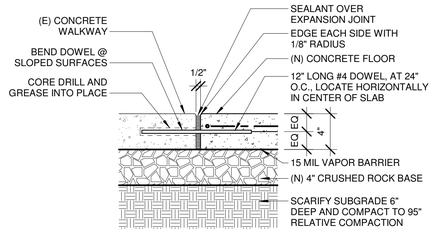
D H.M. DOOR HEAD / JAMB
3" = 1'-0"



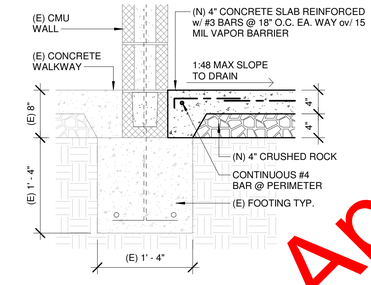
E H.M. DOOR MULLION
3" = 1'-0"



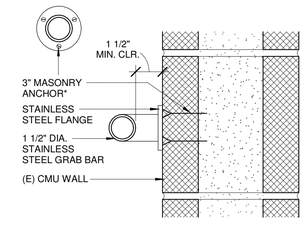
F H.M. DOOR THRESHOLD
3" = 1'-0"



G (N) CONC. FLOOR TO (E) CONC. WALKWAY
1 1/2" = 1'-0"



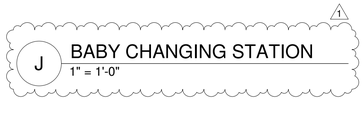
H CMU WALL SECTION
1" = 1'-0"



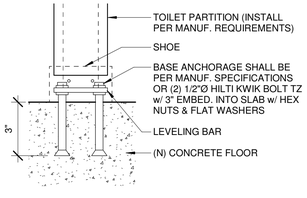
NOTE: GRAB BAR MOUNTING PLATE & WALL SHALL BE FREE OF ANY ABRASIVE ELEMENTS

*ATTACH GRAB BAR THRU WALL W/ MASONRY MOUNTING SCREWS SECURELY FASTENED FOR STRUCTURAL STRENGTH PER C.B.C. 11B-609.8 (MIN. 250# LOAD)

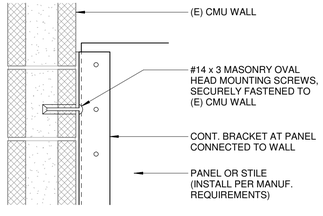
I GRAB BAR ATTACHMENT
3" = 1'-0"



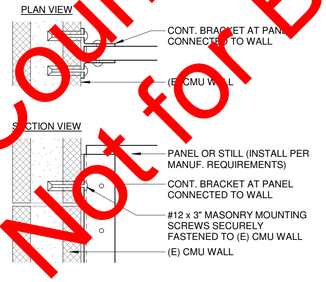
J BABY CHANGING STATION
1" = 1'-0"



K TOILET PARTITION FLOOR ANCHORAGE
3" = 1'-0"



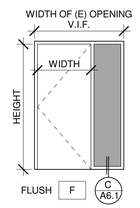
L TOILET PARTITION WALL ANCHORAGE
1 1/2" = 1'-0"



M URINAL PARTITION WALL ANCHORAGE
1 1/2" = 1'-0"

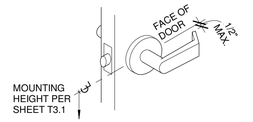
DOOR SCHEDULE														
NO.	HDWR SET	SIZE		PANEL					FRAME			DETAILS		
		WIDTH	HEIGHT	TYPE	THK	MATERIAL	FINISH	COLOR	MATERIAL	FINISH	COLOR	HD	JB	THD
101.1	1	3' - 0"	7' - 0"	F	1 3/4"	H.M.	P2	BY OWNER	H.M.	P2	BY OWNER	D	D	F
102.1	1	3' - 0"	7' - 0"	F	1 3/4"	H.M.	P2	BY OWNER	H.M.	P2	BY OWNER	D	D	F

DOOR TYPES



DOOR SCHEDULE NOTES

1. MAX. VERTICAL OFFSET AT DOOR THRESHOLD SHALL BE 1/4" VERTICAL OR 1/2" IF BEVELED - REFER TO THRESHOLD DETAIL(S).
2. ALL DOORS THAT ARE PART OF THE MEANS OF EGRESS SHALL BE EQUIPPED WITH HARDWARE THAT OPENS THE DOOR FROM THE INTERIOR WITHOUT SPECIAL KNOWLEDGE, EFFORT, OR A KEY.
3. MAXIMUM DOOR OPENING EFFORT SHALL BE 5# AT NON-RATED DOORS.
4. SEE SPECIFICATIONS FOR DOOR HARDWARE SETS AND PRODUCTS.
5. SCHEDULED DETAILS REFER TO DETAILS ON THIS SHEET U.O.N.
6. OPERATING HARDWARE FOR LOCKSETS/LATCHSETS SHALL BE LEVER TYPE:



NOTE:
1. LEVER ON EGRESS SIDE SHALL PROVIDE FREE OPERATION w/o USE OF KEY
2. SEE SPECIFICATIONS FOR LEVER TYPE AND LOCKSET FUNCTION

ROOM FINISH SCHEDULE					
NO.	NAME	FLOOR	BASE	WAINSCOT	WALL
101	WOMEN	P1	P1	P3	P4
102	MEN	P1	P1	P3	P4

FINISHES LEGEND

PAINT

P1 - *CONCRETE FLOOR AND BASE*
2 COATS EPOXY - CLEAR

P2 - *STEEL*
PRIMER AND 2 COATS PAINT - COLOR BY OWNER

P3 - *INTERIOR MASONRY WALLS FROM TOP OF CONCRETE FLOOR TO +48" A.F.F.*
2 COATS EPOXY PAINT - WHITE

P4 - *INTERIOR MASONRY WALLS FROM +48" A.F.F. TO TOP OF WALL*
PRIMER AND 2 COATS PAINT - WHITE

PRODUCT & MATERIAL REQUIREMENTS FOR INDOOR POLLUTANT CONTROL

1. ALL MATERIALS, ADHESIVES, COATINGS, AND SEALANTS SHALL COMPLY WITH V.O.C. LIMITATIONS SET FORTH BY THE LOCAL AIR POLLUTION CONTROL DISTRICT OR CALIFORNIA CODE OF REGULATIONS TITLE 24, PART 11 (CALGREEN BUILDING STANDARDS), WHICHEVER IS MORE RESTRICTIVE.
2. ARCHITECT HAS MADE EVERY REASONABLE ATTEMPT TO CONFIRM THAT PRODUCTS SPECIFIED IN THESE DOCUMENTS COMPLY WITH ABOVE-LISTED REQUIREMENTS. IT IS THE RESPONSIBILITY OF THE SUBCONTRACTOR, VENDOR, AND/OR MANUFACTURER TO NOTIFY THE ARCHITECT THROUGH THE GENERAL CONTRACTOR OF ANY NON-COMPLIANT PRODUCT OR MATERIAL SPECIFIED BY THE ARCHITECT PRIOR TO BID DUE DATE.
3. CONTRACTOR SHALL PROVIDE PRODUCT/MATERIAL COMPLIANCE DOCUMENTATION WITH SUBMITTAL DOCUMENTS AS REQUIRED BY SPECIFICATION SECTION 013323. CONTRACTOR SHALL SUBMIT COMPLIANCE DOCUMENTATION TO THE JURISDICTION HAVING AUTHORITY UPON ACCEPTANCE BY ARCHITECT.

WMB
ARCHITECTS

5757 Pacific Avenue
Suite 226
Stockton, CA 95207

2000 L Street
Suite 125
Sacramento, CA 95811

T 209.944.9110
F 209.944.5711
www.wmbarchitects.com

Maidu Restroom
Alterations

1550 Maidu Drive
Roseville, CA 95661

WMB Project No. 21-039

LICENSED ARCHITECT
JEFFREY K. MATTISON
No. C-16982
REN. 9-30-23
STATE OF CALIFORNIA

PUBLISH HISTORY:

NO.	DATE	PURPOSE
	09.16.21	PERMIT SUBMITTAL
1	10.22.21	PLAN REVIEW 1

DETAILS

A6.1

For Council Approval
Not for Bidding

10/22/2021 8:19:16 AM
Copyright WMB, Inc.

SYMBOLS LIST

POWER DISTRIBUTION

- SWITCHGEAR, SWITCHBOARD, DISTRIBUTION BOARD, SUBSTATION OR MOTOR CONTROL CENTER, FLOOR MOUNTED. DOUBLE LINE INDECATES FRONT FACE OF GEAR.
- PANELBOARD, 277/480V, SURFACE MOUNTED ON WALL.
- PANELBOARD, 277/480V, FLUSH MOUNTED IN WALL.
- PANELBOARD, 120/208V, SURFACE MOUNTED ON WALL.
- PANELBOARD, 120/208V, FLUSH MOUNTED IN WALL.
- DRY-TYPE STEP-DOWN TRANSFORMER, FLOOR MOUNTED 480-120/208V 3Ø, UON. DOUBLE LINE INDICATES FRONT FACE OF TRANSFORMER.
- ELECTRIC MOTOR, NIEC. MAKE POWER CONNECTIONS ONLY AS NOTED ON PLANS.
- P — PULLBOX OR HANDHOLE, SIZE AND TYPE AS NOTED ON PLANS.
- A / AF — SAFETY DISCONNECT SWITCH, 3 POLE, UON. ADJACENT NUMBER INDICATES FUSE SIZE WHEN APPLICABLE. LABELING CONVENTION AS FOLLOWS:

A: 30A, NON-FUSED	AF: 30A, FUSED
B: 60A, NON-FUSED	BF: 60A, FUSED
C: 100A, NON-FUSED	CF: 100A, FUSED
D: 200A, NON-FUSED	DF: 200A, FUSED
E: 400A, NON-FUSED	EF: 400A, FUSED
F: 600A, NON-FUSED	FF: 600A, FUSED
G: 800A, NON-FUSED	GF: 800A, FUSED

LINE VOLTAGE LIGHTING CONTROL

- S — SINGLE-POLE, SINGLE-THROW SWITCH, WALL MOUNTED, +42" UON.
- S^3 — THREE-WAY SWITCH, WALL MOUNTED, +42" UON.

LIGHTING

- LUMINAIRE, RECESSED IN CEILING.
- LUMINAIRE, SURFACE OR PENDANT MOUNTED.
- LUMINAIRE, WALL MOUNTED.
- STRIP LUMINAIRE, SURFACE OR PENDANT MOUNTED.
- STRIP LUMINAIRE, SURFACE MOUNTED IN ARCHITECTURAL CEILING COVE.
- STRIP LUMINAIRE, SURFACE MOUNTED VERTICALLY ON WALL OR IN COVE.
- ROUND DOWNLIGHT LUMINAIRE, RECESSED IN CEILING.
- SQUARE DOWNLIGHT LUMINAIRE, RECESSED IN CEILING.
- DOWNLIGHT/INDUSTRIAL LUMINAIRE, SURFACE OR PENDANT MOUNTED.
- SCONCE LUMINAIRE, WALL MOUNTED.

WIRING DEVICES

- JUNCTION BOX, WALL MOUNTED, +18" UON.
- JUNCTION BOX, SURFACE OR PENDANT MOUNTED TO STRUCTURE IN ACCESSIBLE CEILING SPACE.
- JUNCTION BOX, MOUNTED ON CONDUIT STANCHION FLOOR PENETRATION, +12" UON.
- SINGLE-PLEX CONVENIENCE RECEPTACLE DEVICE, WALL MOUNTED, +18" UON.
- DUPLEX CONVENIENCE RECEPTACLE DEVICE, WALL MOUNTED, +18" UON. ADJACENT LETTERING DENOTED BELOW APPLY TO ALL RECEPTACLE DEVICES WHEN SHOWN ON DRAWINGS.
  - A: ARC FAULT CURRENT INTERRUPTER (AFCI)
  - G: GROUND FAULT CURRENT INTERRUPTER (GFCI)
  - IG: ISOLATED GROUND
  - U: INTEGRAL USB PORTS
  - WP: WEATHER-RESISTANT, GROUND FAULT CURRENT INTERRUPTER (GFCI) WITH WEATHERPROOF "IN USE" COVER
- DOUBLE DUPLEX CONVENIENCE RECEPTACLE DEVICE, WALL MOUNTED, +18" UON.
- DUPLEX CONVENIENCE RECEPTACLE DEVICE, WALL MOUNTED OVER COUNTER, 6" ABOVE BACK SPLASH UON, BUT NO HIGHER THAN ADA REQUIREMENTS.

RACEWAYS

- CONDUIT RUN EXPOSED ON WALL OR CEILING.
- CONDUIT RUN CONCEALED IN SLAB, UNDER SLAB OR UNDERGROUND.
- CONDUIT RUN CONCEALED IN WALL OR ABOVE CEILING.
- CONDUIT HOMERUN, CONTINUOUS RUN TO PANEL OR EQUIPMENT CABINET. HOMERUN CAN OCCUR ON ANY OF THE ABOVE ROUTING CONDITIONS.
- CONDUIT TURNED UP, CAN OCCUR ON ANY OF THE ABOVE ROUTING CONDITIONS.
- CONDUIT TURNED DOWN, CAN OCCUR ON ANY OF THE ABOVE ROUTING CONDITIONS.
- CONDUIT CAPPED OR STUBBED WITH INSULATED BUSHINGS, CAN OCCUR ON ANY OF THE ABOVE ROUTING CONDITIONS.
- CONDUIT SLEEVE, WITH INSULATING BUSHINGS.
- FLEXIBLE METALLIC CONDUIT, EQUIPMENT CONNECTION.
- CROSSMARKS ON BRANCH CIRCUIT CONDUIT RUNS INDICATE THE QUANTITY OF CONDUCTORS AS FOLLOWS (GROUND CONDUCTORS ARE NOT NOTED, BUT SHOULD BE INCLUDED IN EVERY CONDUIT WITH POWER CONDUCTORS):
  1. NO CROSSMARKS INDICATES TWO #12 AWG CONDUCTORS, UON.
  2. THREE TO SIX CROSSMARKS INDICATES THE QUANTITY OF #12 AWG CONDUCTORS, UON.
  3. SEVEN OR MORE CROSSMARKS INDICATES THE QUANTITY OF #10 AWG CONDUCTORS, UON.

ABBREVIATIONS

A	AMPERES
AFI	ARC FAULT CIRCUIT INTERRUPTER
AF	AMPERE OVERCURRENT FRAME SIZE (WHEN APPLIED TO CIRCUIT BREAKERS) OR AMPERE FUSE SIZE (WHEN APPLIED TO FUSES)
AFF	ABOVE FINISHED FLOOR
AIC	ASYMMETRIC INTERRUPTING CURRENT
AL	ALUMINUM
AT	AMPERE OVERCURRENT TRIP (WHEN APPLIED TO CIRCUIT BREAKERS)
ATS	AUTOMATIC TRANSFER SWITCH
BAS	BUILDING AUTOMATION SYSTEM
BPS	BOLTED PRESSURE CONTACT SWITCH
C	CONDUIT
CEC	CALIFORNIA ELECTRICAL CODE
CU	COPPER
DF	DRINKING FOUNTAIN
(E)	EXISTING TO REMAIN
EC	ELECTRICAL CONTRACTOR
EPO	EMERGENCY POWER OFF
EMT	ELECTRICAL METALLIC TUBING
F	FUSED
(F)	FUTURE
FACP	FIRE ALARM CONTROL PANEL
FLA	FULL LOAD AMPERES
FMC	FLEXIBLE METAL CONDUIT
FSD	FIRE/SMOKE DAMPER
G	GROUND
GB	GROUND BUS
GFCI	GROUND FAULT CIRCUIT INTERRUPTER
GND	GROUND
IG	ISOLATED GROUND
IMC	INTERMEDIATE METAL CONDUIT
MCB	MAIN CIRCUIT BREAKER
MLO	MAIN LUGS ONLY
(N)	NEW
NC	NORMALLY CLOSED
NF	NON-FUSED
NIEC	NOT IN ELECTRICAL CONTRACT
OFCI	OWNER FURNISHED CONTRACTOR INSTALLED
PNL	PANEL
(R)	EXISTING TO BE REMOVED
(RR)	REMOVE AND RELOCATE
SPD	SURGE PROTECTION DEVICE
TX	TRANSFORMER
TYP	TYPICAL
UON	UNLESS OTHERWISE NOTED
UPS	UNINTERRUPTIBLE POWER SUPPLY
V	VOLTS
VA	VOLTS-AMPS
WAP	WIRELESS ACCESS POINT
WP	WEATHERPROOF
2SP	TWO SPEED
1Ø	1-PHASE
3Ø	3-PHASE
1P	1-POLE
2P	2-POLE
3P	3-POLE
3W	3-WIRE
4W	4-WIRE

TELECOMMUNICATIONS

- TELECOMMUNICATION DEVICE, 2 DATA DROPS UON, WALL MOUNTED, +18" UON.
- TELECOMMUNICATION DEVICE, 2 DATA DROPS UON, 2 DATA DROPS UON, WALL MOUNTED +42" OR 6" ABOVE BACK SPLASH, UON, BUT NO HIGHER THAN ADA REQUIREMENTS.
- TELECOMMUNICATION DEVICE, 2 DATA DROPS UON, MOUNTED IN FLUSH FLOOR BOX.
- TELECOMMUNICATION DEVICE, 2 DATA DROPS UON, MOUNTED IN FIRE-RATED POKE-THRU FLOOR FITTING.
- TELECOMMUNICATION DEVICE, 2 DATA DROPS UON, MOUNTED ABOVE ACCESSIBLE CEILING IN SURFACE MOUNT BOX.

CONVENTIONS

- [1] — NUMBERED SHEET NOTE, APPLIES TO DRAWING CONTAINING NOTES ONLY.
- (NAME) — EQUIPMENT IDENTIFICATION TAG: ITEM FURNISHED AND INSTALLED UNDER ANOTHER SECTION AND WIRED UNDER THIS SECTION.
- 1 / E-801 — DETAIL REFERENCE:
  - DETAIL DESIGNATION
  - SHEET NUMBER
- 2 - F3 — LUMINAIRE IDENTIFICATION TAG:
  - LUMINAIRE TYPE
  - QUANTITY

ELECTRICAL SHEET INDEX

SHEET NO.	SHEET NAME	2020.01.01 SCHEMATIC DESIGN	2020.02.01 DESIGN DEVELOPMENT	2020.03.01 CONSTRUCTION DOCUMENTS	2020.04.01 SUBMITTAL 04
E3	TITLE 24				
E1	SYMBOLS LIST & NOTES				
E2	LIGHTING AND POWER PLAN				

GENERAL SHEET NOTES

1. THE EXISTING CONDITIONS INDICATED IN THIS DRAWING SET WERE DEVELOPED FROM VARIOUS SOURCES WHICH WERE NOT ALL FIELD VERIFIED AND NOT ALL CONDITIONS ARE SHOWN. LOCATIONS, ROUTING, ELEVATIONS, SIZES, ETC. ARE SHOWN SCHEMATICALLY. CONTRACTOR SHALL VERIFY EXISTING CONDITIONS PRIOR TO CONSTRUCTION.
2. DRAWINGS INDICATE GENERAL ARRANGEMENT OF SYSTEMS AND WORK. FOLLOW DRAWINGS IN LAYING OUT WORK AND CHECK DRAWINGS OF OTHER TRADES TO VERIFY SPACE CONDITIONS. FINAL LOCATIONS SHALL BE ADJUSTED TO MEET FIELD CONDITIONS
3. THE CONTRACTOR SHALL VISIT THE JOBSITE AND VERIFY ALL EXISTING CONDITIONS BEFORE CONSTRUCTION AND SHALL INCLUDE IN THE BID THE NECESSARY COSTS TO CONSTRUCT THIS PROJECT IN ACCORDANCE WITH THE ELECTRICAL DRAWINGS, SPECIFICATIONS AND ALL APPLICABLE CODES.
4. CONTRACTOR SHALL REMOVE ALL LEFT OVER CONDUIT, WIRE, SCRAPS, ETC. AND LEAVE PREMISES CLEAN AND FREE OF TRASH OR DEBRIS RESULTING FROM THEIR WORK.
5. CONTRACTOR SHALL DISCONNECT AND REMOVE ALL DEMOLISHED DEVICES AND FIXTURES AS SHOWN ON PLANS. TURN OVER TO OWNER EXISTING DEVICES AND FIXTURES THAT ARE NOT REUSED. PROPERLY DISCARD IF THE OWNER DOES NOT WANT.
6. RECONNECT EXISTING DEVICES WHOSE CIRCUITS HAVE BEEN INTERRUPTED BY DEMOLITION BY PROVIDING NEW CONNECTIONS TO ANOTHER EXISTING DEVICE OR PANEL. VERIFY CIRCUIT LOADING ON EXISTING CIRCUIT.
7. WHEN A DEVICE IS REMOVED FROM AN EXISTING WALL WHICH WILL REMAIN, PATCH WALL TO MATCH EXISTING OR NEW FINISH.
8. MOUNTING HEIGHTS SHOWN ARE FROM FINISHED FLOOR TO THE CENTERLINE OF DEVICES, COORDINATE WITH ARCHITECTURAL DRAWINGS.
9. CONTRACTOR SHALL SIZE ALL INDOOR AND EXTERIOR JUNCTION/PULLBOXES PER THE MINIMUM CODE REQUIREMENTS OF CEC ARTICLE 314, WHEN NOT INDICATED ON THE PLANS.
10. WHERE RECEPTACLES ARE LOCATED OUTSIDE OR IN WET/DAMP LOCATIONS PROVIDE WEATHER RESISTANT TYPE, UON.
11. CONDUIT SIZE SHALL BE 0.75 MINIMUM, U.O.N.
12. ALL CONDUCTORS ON THIS PROJECT SHALL BE COPPER.
13. ALL CABLE & WIRE SHALL BE INSTALLED IN CONDUIT.
14. INSTALL AND CONNECT A CODE SIZED INSULATED OR BARE COPPER GROUNDING CONDUCTOR IN ALL BRANCH CIRCUITS.
15. ALL DEVICES SHALL HAVE TYPE ON TAPE LABELS INDICATING THE PANELBOARD AND CIRCUIT SERVING EACH DEVICE, TYPICAL OF ALL DEVICES INCLUDED ON THIS PROJECT.
16. WHERE CIRCUITS ARE SHOWN ON THE DRAWINGS WITH HOMERUNS THAT SHARE NEUTRAL CONDUCTORS THE CONTRACTOR SHALL PROVIDE HANDLE TIES BETWEEN ALL BRANCH CIRCUIT BREAKER LOADS WHICH SHARE A NEUTRAL.
17. ALL OUTDOOR ELECTRICAL EQUIPMENT SHALL BE WEATHER-PROTECTED AND LISTED FOR EXTERIOR USE.
18. PROVIDE TYPE WRITTEN PANEL SCHEDULES UPDATED TO INCLUDE ALL FIELD MODIFICATIONS AND SCOPE ITEMS ASSOCIATED WITH THIS PROJECT.
19. ALL ELECTRICAL WORK SHALL COMPLY WITH THE LATEST EDITION OF THE CALIFORNIA ELECTRICAL CODE (CEC).
20. ALL ELECTRICAL MATERIALS AND EQUIPMENT SHALL BE LISTED BY UNDERWRITERS LABORATORIES AND BEAR THEIR LABEL, OR ETL.
21. NEW CIRCUIT BREAKERS INSTALLED IN EXISTING EQUIPMENT SHALL BE PROVIDED TO MATCH THE kAIC RATINGS AND THE MANUFACTURER OF THE EXISTING.
22. CONTRACTOR SHALL CONFIRM THAT ALL LIGHTING FIXTURES SPECIFIED, AND THE CEILING TYPES, FIXTURE TRIMS, AND FRAMES ARE ALL COMPATIBLE PRIOR TO THE CONTRACTOR LIGHTING FIXTURE SUBMITTAL.
23. PER CEC ARTICLE 517 PROVIDE SEPARATE ELECTRICAL RACEWAYS.
24. CONTRACTOR SHALL PREPARE RED LINED AS-BUILT DOCUMENTS REPRESENTING THE ACTUAL FIELD ROUTINGS AND INSTALLATION LOCATIONS FOR ALL ITEMS ON THIS PROJECT.
25. SURFACE MOUNTED CONDUIT WHERE APPROVED, AND INSTALLED, SHALL BE PAINTED TO MATCH THE ARCHITECTURAL FINISHES IN THAT AREA.
26. CONDUIT ROUTING (WHERE SHOWN) IS ESSENTIALLY DIAGRAMMATIC. CONTRACTOR SHALL LAYOUT RUNS TO SUIT FILED CONDITIONS AND THE COORDINATION REQUIREMENTS OF OTHER TRADES. CONFIRM CONDUIT ROUTES WITH OWNER PRIOR TO ROUGH-IN.
27. DRAWINGS INDICATE JUNCTION BOXES WITH HOMERUNS ON THE PLANS, BUT THE CONTRACTOR SHALL PROVIDE ALL INTERMEDIATE RACEWAY WORK AND CONDUCTORS/CABLING BETWEEN THE DEVICES, FIXTURES, AND JUNCTION BOXES AS COORDINATED WITH ALL FIELD CONDITIONS AND TRADES.

For Council Approved
Not for Bidding

WMB
ARCHITECTS

5757 Pacific Avenue
Suite 226
Stockton, CA 95207

2000 L Street
Suite 125
Sacramento, CA 95811

T 209.944.9110
F 209.944.5711
www.wmbarchitects.com

Maidu Restroom Alterations

1550 Maidu Drive
Roseville, CA 95661

WMB Project No. 21-039

The Engineering Enterprise
CONSULTING ENGINEERS
SACRAMENTO, SUBURBAN
SAN DIEGO, SANTA BARBARA
https://www.engrent.com

REGISTERED PROFESSIONAL ENGINEER
E6015404
Exp. 06/2023
SCOTT WHEELER
ELECTRICAL
STATE OF CALIFORNIA

PUBLISH HISTORY:

NO.	DATE	PURPOSE
1	09.16.21	PERMIT SUBMITTAL
2	10.22.21	PLAN REVIEW 1

SYMBOLS LIST & NOTES

E1

Copyright WMB, Inc.

GENERAL SHEET NOTES

A. PROVIDE A SUBMITTAL ON ALL EQUIPMENT PRIOR TO RELEASE.

B. DOOR LOCK SYSTEM SUBMITTAL SHALL INCLUDE PRODUCT DATA, SHOP DRAWINGS, ETC.

C. ALL CONDUIT EXPOSED IN THE RESTROOM SHALL BE RIGID STEEL.

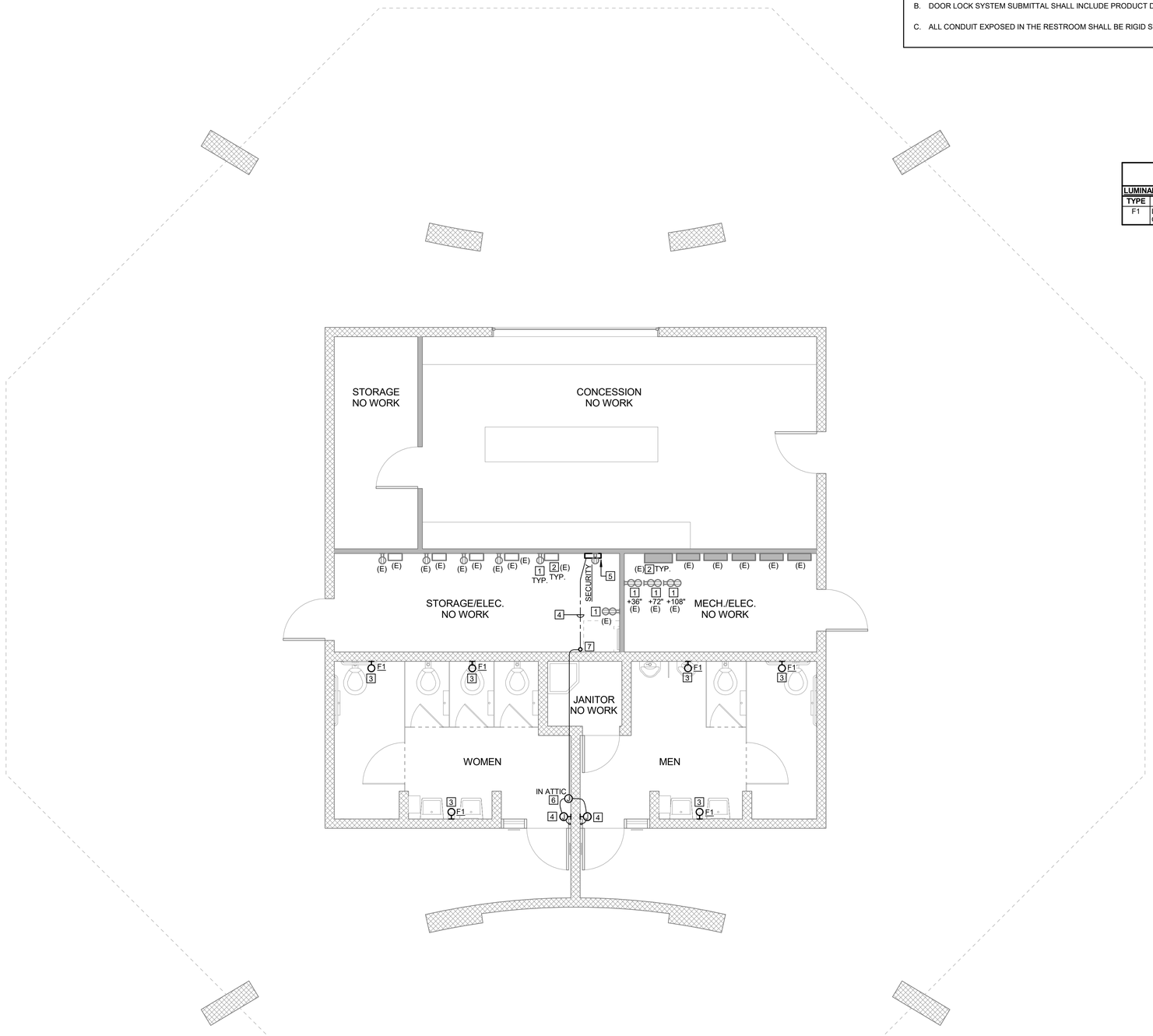
NUMBERED SHEET NOTES

1. (E) ELECTRICAL OUTLETS.
2. (E) EXISTING ELECTRICAL PANELS AND EQUIPMENT CONTROLLERS.
3. WALL MOUNTED LIGHT FIXTURE AT (E) LIGHT HEIGHT. REMOVE EXISTING LIGHT FIXTURE. UTILIZE EXISTING CONDUIT, JUNCTION BOX AND WIRE AND MOUNT NEW FIXTURE.
4. PROVIDE CONDUIT WITH CABLING TO DOOR MIDDLE HINGE FOR SECURITY, 2 LOCATIONS, SURFACE MOUNT TO DOOR FRAME, THEN INSIDE DOOR FRAME TO HINGE TYP. REFER TO 2/E2 FOR MORE DETAILS.
5. PROVIDE & INSTALL THE FOLLOWING:
   - MILLENIUM TELLUS (2) DOOR ENTRY SYSTEM WITH MS APPLIANCE.
   - (1) KEYBOARD, MOUSE & 17" LCD SCREEN & UPS.
   - (1) ALTRONICS 4 AMP POWER SUPPLY WITH BATTERY BACK-UP.
   - INSTALL AND TERMINATE FIELD DEVICES, MAKE UP BACK BOARDS & HEAD END SYSTEMS.
   - PROVIDE AND INSTALL WIRE & CABLE TO DOOR LOCKS.
   - PROGRAM, TEST & TRAIN THE END USER.
6. ROUTE CONDUIT FROM ATTIC, THROUGH CEILING AND SURFACE MOUNTED ON BATHROOM WALL DOWN TO DOORS. SEAL PENETRATION.
7. RISE UP TO ATTIC SPACE. ROUTE CONDUIT OVER TO J-BOX AND DOWN TO RESTROOM WALLS.

LUMINAIRE SCHEDULE

LUMINAIRE SCHEDULE NOTES:

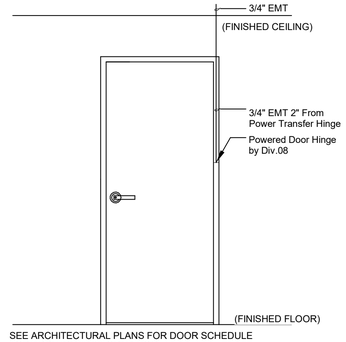
TYPE	MANUFACTURER CATALOG NUMBER	DESCRIPTION	LIGHT SOURCE	WATTAGE	VOLTAGE
F1	LITHONIA LIGHTING OLVTWM	WALL MOUNTED LED LUMINAIRE.	LED	15 W	UNIV



1 LIGHTING AND POWER PLAN

SCALE: 1/4" = 1'-0"

HOME RUN CABLES TO ACCESS INTRUSION CANS TO END DEVICES, NO SPLICING OR DAISY CHAINING. SEE FLOOR PLAN FOR PATHWAY. INCLUDING FITTINGS FOR EMT TO CENTRAL J-BOX. 6' SERVICE LOOP FOR ALL CABLES TO END DEVICES.



SEE ARCHITECTURAL PLANS FOR DOOR SCHEDULE FOR ADDITIONAL INFORMATION

2 DOOR DETAIL

SCALE: 1 1/2" = 1'-0"

WMB ARCHITECTS

5757 Pacific Avenue
Suite 226
Stockton, CA 95207

2000 L Street
Suite 125
Sacramento, CA 95811

T 209.944.9110
F 209.944.5711
www.wmbarchitects.com

Maidu Restroom Alterations

1550 Maidu Drive
Roseville, CA 95661

WMB Project No. 21-039

The Engineering Enterprise
CONSULTING ENGINEERS
SACRAMENTO, FRESNO
SAN DIEGO, SANTA BARBARA
https://www.engineerent.com

REGISTERED PROFESSIONAL ENGINEER
#E015451
Exp. 06/30/23
SCOTT WHEELER
ELECTRICAL
STATE OF CALIFORNIA

PUBLISH HISTORY:

DATE	PURPOSE
09.16.21	PERMIT SUBMITTAL
10.22.21	PLAN REVIEW 1

LIGHTING AND POWER PLAN

E2

For Council Approval
Not for Bidding

Copyright WMB, Inc.

CERTIFICATE OF COMPLIANCE		NRCC-LTI-E
Project Name: Maidu Softball Restroom Renovation	Report Page:	Page 1 of 6
Project Address: 1550 Maidu Drive, Roseville, CA 95661	Date Prepared:	09/01/2021

This document is used to demonstrate compliance with requirements in §110.9, §110.12(c), §130.0, §130.1, §140.6, and §141.0(b)2 for indoor lighting scopes using the prescriptive path.

A. GENERAL INFORMATION

01	Project Location (city)		04	Total Conditioned Floor Area (ft²)	
02	Climate Zone		05	Total Unconditioned Floor Area (ft²)	
03	Occupancy Types Within Project (select all that apply):		06	# of Stories (Habitable Above Grade)	

☐ Office ☐ Retail ☐ Warehouse ☐ Hotel/Motel ☐ School ☐ Support Areas
☐ Parking Garage ☐ High-Rise Residential ☐ Relocatable ☐ Healthcare ☑ Other (write in):

B. PROJECT SCOPE

Table Instructions: Include any lighting systems that are within the scope of the permit application and are demonstrating compliance using the prescriptive path outlined in §140.6 or §141.0(b)2 for alterations. WARNING: Changing the Calculation Method in this table will result in the deletion of data previously input. If you need to change the calculation method, please open a new form or use "Save As".

Scope of Work	Conditioned Spaces		Unconditioned Spaces	
01	02	03	04	05
My Project Consists of (check all that apply):	Calculation Method	Area (ft²)	Calculation Method	Area (ft²)
☐ New Lighting System				
☑ Altered Lighting System	Area Category	364		
Total Area of Work (ft²)	**364**			

C. COMPLIANCE RESULTS

Table Instructions: If any cell on this table says "DOES NOT COMPLY" or "COMPLIES with Exceptional Conditions" refer to Table D. for guidance.

Lighting in conditioned and unconditioned spaces must not be combined for compliance per §140.6(b)1.	Allowed Lighting Power per §140.6(b) (Watts)						Adjusted Lighting Power per §140.6(a) (Watts)				Compliance Results
	01	02	03	04		05	06	07		08	09
	Complete Building §140.6(c)1	Area Category §140.6(c)2	Area Category Additional §140.6(c)2G (+)	Tailored §140.6(c)3 (+)	=	**Total Allowed** (Watts)	Total Designed (Watts)	Adjustments: PAF Control Credits §140.6(a)2 (-)	=	**Total Adjusted** (Watts) *Includes Adjustments	**05 Must be ≥ 08** §140.6
	(See Table I)	(See Table I)	(See Table J)	(See Table K)			(See Table F)	(See Table P)			
Conditioned:		236.6			=	**236.6**	90		=	**90**	**COMPLIES**
Unconditioned:					=				=		

Table Continued

CERTIFICATE OF COMPLIANCE		NRCC-LTI-E
Project Name: Maidu Softball Restroom Renovation	Report Page:	Page 2 of 6
Project Address: 1550 Maidu Drive, Roseville, CA 95661	Date Prepared:	09/01/2021

Controls Compliance (See Table H for Details)	**COMPLIES with Exceptional Conditions**
Rated Power Reduction Compliance (See Table Q for Details)	**Not Applicable**

D. EXCEPTIONAL CONDITIONS

This table is auto-filled with uneditable comments because of selections made or data entered in tables throughout the form.

Table H Indoor Lighting Controls Permit Applicant Notes:
Restrooms: Area is a restroom.

E. ADDITIONAL REMARKS

This table includes remarks made by the permit applicant to the Authority Having Jurisdiction.

F. INDOOR LIGHTING FIXTURE SCHEDULE

Table Instructions: Include all permanent designed lighting and all portable lighting in offices.

Designed Wattage: Conditioned Spaces

01	02	03	04	05	06	07	08	09	10	
Name or Item Tag	Complete Luminaire Description	Modular (Track) Fixture	Small Aperture & Color Change[1]	Watts per luminaire[2]	How Wattage is determined	Total number luminaires	Exempt per §140.6(a)3	Design Watts	Field Inspector: Pass	Fail
F1	Lithonia OLVTWM	☐	☐	15	Mfr. Spec[2]	6	☐	90	☐	☐
							Total Designed Watts CONDITIONED SPACES:	**90**		

[1] *FOOTNOTE: Design Watts for small aperture and color changing luminaires which qualify per §140.6(a)4B is adjusted to be 75% of their rated wattage. Table F automatically makes this adjustment, the permit applicant should enter full rated wattage in column 05.*
[2] *Authority Having Jurisdiction may ask for Luminaire cut sheets to confirm wattage used for compliance per §130.0(c) Wattage used must be the maximum rated for the luminaire, not the lamp.*

G. MODULAR LIGHTING SYSTEMS

This Section Does Not Apply

H. INDOOR LIGHTING CONTROLS (Not Including PAFs)

CERTIFICATE OF COMPLIANCE		NRCC-LTI-E
Project Name: Maidu Softball Restroom Renovation	Report Page:	Page 3 of 6
Project Address: 1550 Maidu Drive, Roseville, CA 95661	Date Prepared:	09/01/2021

*Table Instructions: Please include lighting controls for conditioned and unconditioned spaces in this table. When an option having a * is selected, the notes section of this table must be completed. The lighting controls section of the Compliance Summary Table on the first page will show "DOES NOT COMPLY" if the notes are left blank.*

Building Level Controls

01	02	03	
Mandatory Demand Response §110.12(c)	Shut-Off Controls §130.1(c)	Field Inspector: Pass	Fail
		☐	☐

Area Level Controls

04	05	06	07	08	09	10	11	12	
Area Description	Complete Building or Area Category Primary Function Area	Area Controls §130.1(a)	Multi-Level Controls §130.1(b)	Shut-Off Controls §130.1(c)	Primary/Skylit Daylighting §130.1(d)	Secondary Daylighting §140.6(d)	Interlocked Systems §140.6(a)1	Field Inspector: Pass	Fail
Restrooms	Restroom	Manual ON/ OFF	Exempt*	Auto Timeswitch	NA: ≤ 80% LP (alt only)	NA: ≤ 80% LP (alt only)	☐	☐	☐

*NOTES: Controls with a * require a note in the space below explaining how compliance is achieved.
EX: Conference 1: Primary/Skylight Daylighting: Exempt because less than 120 watts of general lighting; EXCEPTION 1 to §130.1(d)2

Restrooms	*Area is a restroom.*

13 Plan Sheet Showing Daylit Zones:

I. LIGHTING POWER ALLOWANCE: COMPLETE BUILDING OR AREA CATEGORY METHODS

Table Instructions: Complete the table for each area complying using the Complete Building or Area Category Methods per §140.6(b). Indicate if additional lighting power allowances per §140.6(c) or adjustments per §140.6(a) are being used.

Conditioned Spaces

01	02	03	04	05	06	
Area Description	Complete Building or Area Category Primary Function Area	Allowed Density (W/ft²)	Area (ft²)	Allowed Wattage (Watts)	Additional Allowances / Adjustment: Area Category	PAF
Restroom	Restroom	0.65	364	236.6	☐	☐
		TOTAL:	**364**	**236.6**	See Tables J or P for detail	

CERTIFICATE OF COMPLIANCE		NRCC-LTI-E
Project Name: Maidu Softball Restroom Renovation	Report Page:	Page 4 of 6
Project Address: 1550 Maidu Drive, Roseville, CA 95661	Date Prepared:	09/01/2021

J. ADDITIONAL LIGHTING ALLOWANCE: AREA CATEGORY METHOD QUALIFYING LIGHTING SYSTEM

This Section Does Not Apply

K. TAILORED METHOD GENERAL LIGHTING POWER ALLOWANCE

This Section Does Not Apply

L. ADDITIONAL LIGHTING ALLOWANCE: TAILORED WALL DISPLAY

This Section Does Not Apply

M. ADDITIONAL LIGHTING ALLOWANCE: TAILORED FLOOR AND TASK LIGHTING

This Section Does Not Apply

N. ADDITIONAL LIGHTING ALLOWANCE: TAILORED ORNAMENTAL/SPECIAL EFFECTS

This Section Does Not Apply

O. ADDITIONAL LIGHTING ALLOWANCE: TAILORED VERY VALUABLE MERCHANDISE

This Section Does Not Apply

P. POWER ADJUSTMENT: LIGHTING CONTROL CREDIT (POWER ADJUSTMENT FACTOR (PAF))

This Section Does Not Apply

Q. RATED POWER REDUCTION COMPLIANCE FOR ALTERATIONS

This Section Does Not Apply

R. 80% LIGHTING POWER FOR ALTERATIONS - CONTROLS EXCEPTIONS

This Section Does Not Apply

S. DAYLIGHT DESIGN POWER ADJUSTMENT FACTOR (PAF)

This Section Does Not Apply

T. DECLARATION OF REQUIRED CERTIFICATES OF INSTALLATION

CERTIFICATE OF COMPLIANCE		NRCC-LTI-E
Project Name: Maidu Softball Restroom Renovation	Report Page:	Page 5 of 6
Project Address: 1550 Maidu Drive, Roseville, CA 95661	Date Prepared:	09/01/2021

Table Instructions: Selections have been made based on information provided in previous tables of this document. If any selection needs to be changed, please explain why in Table E. Additional Remarks. These documents must be provided to the building inspector during construction and can be found online at https://ww2.energy.ca.gov/title24/2019standards/2019_compliance_documents/Nonresidential_Documents/NRCI/

YES	NO	Form/Title	Field Inspector: Pass	Fail
◉	○	NRCI-LTI-01-E - Must be submitted for all buildings	☐	☐
○	◉	NRCI-LTI-02-E - Must be submitted for a lighting control system, or for an Energy Management Control System (EMCS), to be recognized for compliance.	☐	☐
○	◉	NRCI-LTI-04-E - Must be submitted for two interlocked systems serving an auditorium, a convention center, a conference room, a multipurpose room, or a theater to be recognized for compliance.	☐	☐
○	◉	NRCI-LTI-05-E - Must be submitted for a Power Adjustment Factor (PAF) to be recognized for compliance.	☐	☐
○	◉	NRCI-LTI-06-E - Must be submitted for additional wattage installed in a video conferencing studio to be recognized for compliance.	☐	☐

U. DECLARATION OF REQUIRED CERTIFICATES OF ACCEPTANCE

Table Instructions: Selections have been made based on information provided in previous tables of this document. If any selection needs to be changed, please explain why in Table E. Additional Remarks. These documents must be provided to the building inspector during construction and any with "-A" in the form name must be completed through an Acceptance Test Technician Certification Provider (ATTCP). For more information visit: http://www.energy.ca.gov/title24/attcp/providers.html

YES	NO	Form/Title	Field Inspector: Pass	Fail
◉	○	NRCA-LTI-02-A - Must be submitted for occupancy sensors and automatic time switch controls.	☐	☐
○	◉	NRCA-LTI-03-A - Must be submitted for automatic daylight controls.	☐	☐
○	◉	NRCA-LTI-04-A - Must be submitted for demand responsive lighting controls.	☐	☐
○	◉	NRCA-LTI-05-A - Must be submitted for institutional tuning power adjustment factor (PAF).	☐	☐
○	◉	NRCA-ENV-03-F - Must be submitted for daylighting design power adjustment factors (PAF).	☐	☐

CERTIFICATE OF COMPLIANCE		NRCC-LTI-E
Project Name: Maidu Softball Restroom Renovation	Report Page:	Page 6 of 6
Project Address: 1550 Maidu Drive, Roseville, CA 95661	Date Prepared:	09/01/2021

DOCUMENTATION AUTHOR'S DECLARATION STATEMENT

I certify that this Certificate of Compliance documentation is accurate and complete

Documentation Author Name:	Cole Lews	Documentation Author Signature:	Cole Lews
Company:	The Engineering Enterprise	Signature Date:	09/01/2021
Address:	1125 High St.	CEA/ HERS Certification Identification (if applicable):	
City/State/Zip:	Auburn, CA. 95603	Phone:	530-886-8556

RESPONSIBLE PERSON'S DECLARATION STATEMENT
I certify the following under penalty of perjury, under the laws of the State of California:
1. **The information provided on this Certificate of Compliance is true and correct.**
2. **I am eligible under Division 3 of the Business and Professions Code to accept responsibility for the building design or system design identified on this Certificate of Compliance (responsible designer)**
3. **The energy features and performance specifications, materials, components, and manufactured devices for the building design or system design identified on this Certificate of Compliance conform to the requirements of Title 24, Part 1 and Part 6 of the California Code of Regulations.**
4. **The building design features or system design features identified on this Certificate of Compliance are consistent with the information provided on other applicable compliance documents, worksheets, calculations, plans and specifications submitted to the enforcement agency for approval with this building permit application.**
5. **I will ensure that a completed signed copy of this Certificate of Compliance shall be made available with the building permit(s) issued for the building, and made available to the enforcement agency for all applicable inspections. I understand that a completed signed copy of this Certificate of Compliance is required to be included with the documentation the builder provides to the building owner at occupancy.**

Responsible Designer Name:	Scott Wheeler	Responsible Designer Signature:	
Company :	The Engineering Enterprise	Date Signed:	09/01/2021
Address:	1125 High St.	License:	E015491
City/State/Zip:	Auburn, CA. 95603	Phone:	530-886-8556

WMB ARCHITECTS
5757 Pacific Avenue
Suite 226
Stockton, CA 95207

2000 L Street
Suite 125
Sacramento, CA 95811

T 209.944.9110
F 209.944.5711
www.wmbarchitects.com

Maidu Restroom Alterations
1550 Maidu Drive
Roseville, CA 95661

WMB Project No. 21-039

The Engineering Enterprise
CONSULTING ENGINEERS
AUBURN
SAN LUIS OBISPO SANTA BARBARA
https://www.eeinet.com

REGISTERED PROFESSIONAL ENGINEER #E015491 Exp. 06/30/22 SCOTT WHEELER ELECTRICAL STATE OF CALIFORNIA

PUBLISH HISTORY:
NO. DATE PURPOSE
09.16.21 PERMIT SUBMITTAL
10.22.21 PLAN REVIEW 1

TITLE 24

E3

For Council Approval
Not for Bidding

Copyright WMB, Inc.

Project Manual for the

Maidu Softball Restroom Renovation Project

October 2022

The latest edition of the City of Roseville Parks Construction Standards are incorporated by reference as a part of this Project Manual. The Parks Construction Standards can be purchased at the address listed below.

For Council Approval
Not for Bidding

Parks, Recreation & Libraries
316 Vernon Street, Suite 400
Roseville, California 95678
www.roseville.ca.us

CITY OF ROSEVILLE CALIFORNIA

THIS PAGE INTENTIONALLY LEFT BLANK

For Council Approval
Not for Bidding

Parks, Recreation & Libraries
Park Development
316 Vernon Street, Suite 400
Roseville, California 95678

Notice to Bidders

DATE: January 24, 2022

TO: Prospective Bidders

FROM: Heather Buck, Park Development Project Manager

RE: Maidu Softball Restroom Renovation Project

Project Description: The City of Roseville is now accepting bid proposals for the Maidu Softball Restroom Renovation Project. The scope of work for the base bid includes, but is not limited to: accessibility alterations to existing restrooms including replacing concrete floor, toilet partitions, lighting, doors, and signage.

Contract Documents: A Project Manual, including all Contract Documents and the Proposal forms for bidding this project, may be obtained online from the City of Roseville's website at www.roseville.ca.us/business/procurement_services/bids_rfps. All communications relative to this project shall be conducted through Public Purchase.

Potential bidders are advised to obtain all documents and specifications related to this project directly from the City of Roseville. The City of Roseville does not guarantee the accuracy of any forms, plans, or project manuals obtained through outside sources other than the City of Roseville. Furthermore, the City does not guarantee the distribution of any addendums or the accuracy of their content if obtained from a third party.

Bidders expressly assume the risk that their bid will be rejected from the use of project manuals or project plans obtained from third parties other than the City of Roseville.

Engineer's Estimate: The engineer's estimate for construction of the base bid items is $109,300.

Pre-Bid Meeting: An optional job walk will be held at 9:00 a.m. on February 1, 2022, at the Maidu Regional Park softball restrooms located at 1550 Maidu Drive, Roseville, CA 95661.

Questions: All questions prior to the deadline for bid submissions shall be directed to the attention of Heather Buck via Public Purchase at https://roseville.ca.us/rfp. The deadline for submission of questions and clarifications regarding the Contract Documents is February 7, 2022 at 3:00 p.m. Only Addenda issued by the City are binding.

Bid Deadline: Proposals will be received at the Office of the City Clerk, 311 Vernon Street, Roseville, California, until 3:00 p.m. on February 15, 2022. The proposals will be publicly opened and read by the City Clerk or designee of the City of Roseville in the City Clerk's Office at 3:05 p.m. on that same day.

The July 2021 edition of the City of Roseville Parks Construction Standards will be applicable to this project. The successful bidder will be required to use the standards contained in the book for the construction of this project.

For Council Approval
Not for Bidding

THIS PAGE INTENTIONALLY LEFT BLANK

For Council Approval
Not for Bidding

Parks, Recreation & Libraries
Park Development
316 Vernon Street, Suite 400
Roseville CA 95678

Notice to the apparent low bidder for the Maidu Softball Restroom Renovation Project

In order to move forward with the award of this project, the City of Roseville requests that you submit the following documents:

1. Agreement (two sets of originals, single-side print) with either:
   - wet signatures from two corporate officers, or
   - wet signature from one corporate office plus the corporate seal

2. Public Works Faithful Performance Bond – fully executed and notarized.

3. Public Works Labor and Materials Payment Bond – fully executed and notarized.

4. Insurance - fully executed and notarized.

The Agreement, bond forms and insurance requirements are contained in this Project Manual.

We request that all documents be received by February 25, 2022.

Please contact us if you are unable to meet this deadline.

Send completed forms to:

City of Roseville - Parks, Recreation & Libraries Department
Attn: Heather Buck
316 Vernon Street, Suite 400
Roseville CA 95678

The Parks, Recreation & Libraries Department requires submittal of all of the above executed documents prior to City Council bid award.

For Council Approval
Not for Bidding

916.774.5505 phone
916.774.5251 fax
www.roseville.ca.us

THIS PAGE INTENTIONALLY LEFT BLANK

For Council Approval
Not for Bidding

TABLE OF CONTENTS

	Pagination Notation
Notice to Contractors	NTC
Instructions to Bidders	INT
Proposal	PROP
Insurance Broker Information Packet	INS
General Conditions for Buildings and Grounds	GC
Supplemental Conditions	SC
Specifications	SPEC
Drawings	DRAW
Assembly Bill No. 626	AB 626

For Council Approval
Not for Bidding

THIS PAGE INTENTIONALLY LEFT BLANK

For Council Approval
Not for Bidding

CITY OF ROSEVILLE

DEPARTMENT OF PARKS, RECREATION & LIBRARIES

Name of Project: Maidu Softball Restroom Renovation

NOTICE TO CONTRACTORS

NOTICE IS HEREBY GIVEN THAT sealed Proposals will be received at the Office of the City Clerk, 311 Vernon Street, Roseville, California, until _____ at 3:00 p.m. Late Proposals will be rejected. No exceptions.

The Proposals will be publicly opened and read by the City Clerk or designee of the City of Roseville at 3:05 p.m. on _____, 2022 at the Office of the City Clerk located at 311 Vernon Street, Roseville California for the following project:

Maidu Softball Restroom Renovation.

A pre-bid meeting will be held at Maidu Softball Restrooms (1550 Maidu Drive) at 9 am, on February 1, 2022. Attendance at the job walk is not mandatory.

A Project Manual, including all Contract Documents and the Proposal forms for bidding this project, may be obtained online from the City of Roseville's website at www.roseville.ca.us/business/procurement_services/bids_rfps. All communications relative to this project shall be conducted through Public Purchase.

Bids shall be submitted on the City's Proposal Forms included in the Project Manual, plainly endorsed with the Bidder's name together with signed acknowledgement of any and all addenda. Proposal Forms shall be securely sealed in a suitable envelope marked with the name and address of the Bidder, and marked in capital letters on the front and back of the envelope as

For Council Approval
Not for Bidding

follows:

[NAME OF PROJECT]

(Name of Bidder)

(Address of Bidder)

Whether mailed or personally delivered, all bids shall be addressed to the City of Roseville, Office of the City Clerk, 311 Vernon Street, Roseville, California, 95678.

Each bid must be accompanied by a Bid Guaranty in the form of a Certificate of Deposit, Certified or Cashier's Check, Bidder's Bond or Irrevocable Standby Letter of Credit in an amount equal to at least ten percent (10%) of the Bidder's Grand Total Price. The Bid Guaranty will be retained by the City and applied to any and all damages sustained by the City in the event that the successful Bidder fails or refuses to enter into the Contract awarded to it and to furnish all required bonds and Certificates of Insurance. The City intends to award the Contract to the lowest responsible Bidder based on the Grand Total Bid Price for all components of the Project. To the extent allowed by law, the City reserves the right to reject any and all bids and/or to waive any irregularities or informalities in any bid or in the bidding procedure. The City specifically reserves the right to not award the Contract after the opening of bids.

Any bid may be withdrawn at any time prior to the time fixed in the public notice for the deadline submission of bids only by written request for the withdrawal of the bid filed with the City Clerk. The request shall be executed by the Bidder or his or her duly authorized representative. The withdrawal of a bid does not prejudice the right of the Bidder to file a new bid by the submission deadline. Whether or not bids are opened exactly at the time fixed in the public notice for opening bids, a bid will not be received after the deadline submission of bids

For Council Approval
Not for Bidding

nor may any bid be withdrawn after the time fixed in the public notice for deadline for submission of bids. Immediately following the deadline for submission of bids all bids shall become the property of the City of Roseville and the City is under no obligation to return bids.

Bids will be examined and reported to the City Council within sixty (60) business days after the bid opening. Except as permitted by applicable law, no Bidder may withdraw its bid for a period of sixty (60) business days after the date of bid opening. Each Bidder will be notified of any award of the Contract by the City.

The City will affirmatively ensure non-discrimination on the basis of one or more of the following: race, religious creed, color, national origin, ancestry, physical disability, mental disability, medical condition, genetic information, marital status, sex, age, sexual orientation, or military and veteran status in the award and administration of contracts that it awards.

Pursuant to Public Contract Code Section 22300, the successful Bidder may submit certain securities in lieu of the City withholding retention of payments during the Project.

The City has determined that the Contractor shall possess a valid Class A, or B General Engineering or General Bldg Contractor's license at the time that the bid is submitted, as well as any other license classification as may be required by the laws of the California for the performance of the work specified in the Contract Documents. Said license shall be maintained during the Contract period. Failure to possess the specified license shall render the bid nonresponsive and will act as a bar to the award of the Contract to any Bidder not possessing such a license at the time of bid submittal. The Contractor shall provide certification of the license, its number and the expiration date on the proposal form.

The work is to be done in Placer County. Pursuant to California Labor Code Section 1773, the City has ascertained the General Prevailing Rate of Wages in the County in which the

For Council Approval
Not for Bidding

work is to be done to be as determined by the Director of Industrial Relations of the State of California. The Contractor is hereby made aware that information regarding prevailing wage rates may be obtained from the State Department of Industrial Relations and/or the following website address: http://www.dir.ca.gov/dlsr/DPreWageDetermination.htm. The Contractor is required to post a copy of the applicable wage rates at the job site. Attention is directed to Section 5 "Legal Relations and Responsibility" of the General Conditions.

Pursuant to Labor Code Section 1771.1(b), notice is hereby given that a contractor or subcontractor shall not be qualified to bid on, be listed in a bid proposal, subject to the requirements of Section 4104 of the Public Contract Code, or engage in the performance of any contract for public work, as defined in Labor Code Sections 1720, et seq., unless currently registered and qualified to perform public work pursuant to Labor Code Section 1725.5 or exempt from registration requirements pursuant to Labor Code Section 1725.5(f). It is not a violation of Labor Code Section 1771.1 for an unregistered contractor to submit a bid that is authorized by Section 7029.1 of the Business and Professions Code or by Section 10164 or 20103.5 of the Public Contract Code, provided the contractor is registered to perform work pursuant to Labor Code Section 1725.5 at the time the contract is awarded or is exempt from registration requirements pursuant to Labor Code Section 1725.5(f). The Contractor is hereby notified that this project is subject to compliance monitoring and enforcement by the Department of Industrial Relations.

All questions prior to the deadline for bid submissions shall be directed to the attention of Heather Buck via email at HCBuck@roseville.ca.us. The deadline for submissions of questions and clarifications regarding the Contract Documents is 7 calendar days before the deadline for

For Council Approval
Not for Bidding

bid submissions. Only Addenda issued by the City are binding.

_____
City Clerk, City of Roseville

Dated: _____

Published: _____

For Council Approval
Not for Bidding

INSTRUCTIONS TO BIDDERS

SECTION 1. GENERAL

1-1.01 **GENERAL.** These Instructions to Bidders form a part of the Contract Documents. Capitalized terms are defined in the General Conditions Section 1.

1-1.02 **EXAMINATION OF PLANS, CONTRACT DOCUMENTS AND SITE OF THE WORK.** The Bidder shall examine carefully the site of the Work and all the Contract Documents, including these Instructions to Bidders, and shall inform itself of the conditions relating to the execution of the Work. Failure to do so will not relieve the successful Bidder of its obligation to enter into an Agreement and complete the Work in strict accordance with the Contract Documents. Conditions relating to the execution of the Work include the requirements of federal, state, and local laws, statutes and ordinances relative to the execution of Work, including, but not limited to, applicable regulations concerning prevailing wage rates, non-discrimination in the employment of labor, protection of the public, employee health and safety, and environmental protection.

The submission of a bid shall be conclusive evidence that the Bidder has investigated and is satisfied as to the conditions to be encountered, as to the character, quality, and scope of Work to be performed, the quantities of materials to be furnished, and as to the requirements of all the Contract Documents.

1-1.03 **EXISTING INFORMATION.** Where the Department has made investigations of site conditions, including subsurface conditions in areas where Work is to be performed under the Contract, such investigations are made only for the purpose of study and design. City does not represent that such conditions as found in these investigations or inferences or conclusions drawn as a result of these investigations will represent actual site

For Council Approval
Not for Bidding

conditions and hereby disclaims any liability as a result of Contractor's or Bidder's reliance on such investigations. City will presume that all Bidders have conducted their own site investigations, including investigations of subsurface conditions. Where such investigations have been made, Bidders or Contractors may, upon written request, inspect the records of the Department as to such investigations subject to the conditions set forth in these Instructions to Bidders. Such inspection of records may be made only at the location noted above. The records of such investigations are not a part of the Contract Documents and are shown solely for the convenience of the Bidder or Contractor. The City assumes no responsibility whatsoever with respect to the sufficiency or accuracy of the investigations made, the records thereof, or of the interpretations set forth therein or made by the City in its use thereof. The City makes no warranty or guarantee, either express or implied, that the conditions indicated by such investigations or records are representative of those existing throughout such areas, or any part thereof, or that unforeseen developments may not occur, or that materials other than, or in proportions different from those indicated, may not be encountered.

No information derived from such inspection of records of investigations or compilation thereof made by the City, the Department or from the Engineer, or his or her assistants, will in any way relieve the Bidder or Contractor from properly examining the site and making such additional investigations as it may elect, or from properly fulfilling the terms of the Contract.

For Council Approval
Not for Bidding

SECTION 2: BID REQUIREMENTS

2-1.01 **PROPOSAL FORMS.** The Department will furnish to each Bidder standard Proposal Forms, which, when filled out and executed may be submitted as the bid. Proposals shall include all pages in the Project Manual with page numbers marked "PROP" plus the Addendum acknowledgment form (front sheet) from all Addenda received by the Bidder. Proposals shall be removed from the Project Manual. The full Project Manual shall not be submitted with the proposal. Bids not presented on forms so furnished will be disregarded.

The Proposal and one (1) copy thereof shall be submitted as directed in the "Notice to Contractors" under sealed cover plainly marked as a Proposal, and identifying the project to which the Proposal relates and the date of the bid opening therefor. Proposals which are not properly marked may be disregarded.

All blank spaces in the Proposal must be completed, as required, in ink. All price information shall be shown, clearly legible, in figures where required.

The Bidder shall sign the Proposal in the blank space provided therefor. If the Bidder is the sole owner, the Proposal shall be signed by the owner. If the Bidder is a corporation, the legal name of the corporation and its State of incorporation shall be set forth and the Proposal shall be signed by at least two officers authorized to sign contracts on behalf of the corporation. If the Bidder is a partnership, the true name of the firm shall be set forth, the names and addresses of all partners shall be given and the Proposal shall be signed by a partner in the firm authorized to sign contracts on behalf of the partnership. If the Bidder is a joint venture, the Proposal shall be signed on behalf of each participating company by officers or other individuals who have the full and proper authorization to do so. If the Proposal is signed by an agent of the Bidder other than an officer of a corporation or a member of a partnership, a notarized Power of

For Council Approval
Not for Bidding

Attorney must be on file with the City prior to opening of bids or must be submitted with the Proposal. If requested by the City, the Bidder shall promptly submit evidence satisfactory to the City of the authority of the person signing the Proposal.

2-1.02 **SUBMISSION OF BIDS.** Bids must be submitted at the prescribed time and location specified in the Notice to Contractors. Any submission received after the prescribed time shall be rejected, regardless of whether or not bids are opened exactly at the prescribed time.

Any unauthorized conditions or qualifications entered on, or changes made to, the Proposal may render it invalid and may cause its rejection.

No telegraphic, telephonic, or facsimile or other electronically transmitted bids will be considered.

2-1.03 **REQUIRED LISTING OF PROPOSED SUBCONTRACTORS.** Each Proposal shall list the name, address and Contractor license number of each Subcontractor to whom the Bidder proposes to subcontract portions of the Work in an amount in excess of one-half of one percent (0.5%) of its total bid, in accordance with Section 4100 to 4114, inclusive, of the Public Contract Code for the State of California. The Bidder shall list the Subcontractor's license number and the portion of the Work that will be done by each Subcontractor. If the Bidder fails to specify a Subcontractor for any portion of the Work, the Bidder agrees to perform that portion of the Work itself, and represents that it is qualified to perform that portion of the Work itself. The Bidder's attention is invited to other provisions of the Public Contract Code related to the imposition of penalties for a failure to observe its provisions by using unauthorized Subcontractors or by making unauthorized substitutions.

2-1.04 **CONTRACTOR'S LICENSING LAWS.** Attention is directed to the

For Council Approval
Not for Bidding

provisions of Business and Professions Code Chapter 9 of Division 3 concerning the licensing of Contractors.

All Bidders at the time of bid submittal shall be licensed as Contractors in accordance with the laws of this State. Any Bidder or Contractor not so licensed is subject to the penalties imposed by such laws. The form of Contractor's license required is stated in the Notice to Contractors, provided that the City makes no representation as to whether the State may require other or additional licenses. It is the Bidder's and Contractor's responsibility to obtain the correct Contractor's licenses. Bidders shall be skilled and regularly engaged in the general class or type of Work called for under this Contract.

All Bidders and Contractors, including Subcontractors, shall have a current City business license before undertaking any Work.

2-1.05 **NONCOLLUSION DECLARATION.** By submitting a bid, the Bidder represents and warrants that such bid is genuine and not a sham or collusive or made in the interest or on the behalf of any person therein named, and that the Bidder has not, directly or indirectly, included or solicited any other Bidder to put in a sham bid, or any other person, firm, or corporation to refrain from bidding, and that the Bidder has not in any manner sought collusion to secure the Bidder an advantage over any other Bidder.

Bidders shall submit a properly completed and executed "Noncollusion Declaration" in the form required by Public Contract Code Section 7106 and provided with the Proposal (PROP-11).

2-1.06 **DISQUALIFICATION, REMOVAL OR OTHER PREVENTION OF BIDDING.** A bid may be rejected on the basis of a Bidder, any officer of such Bidder, or any employee of such Bidder who has a proprietary interest in such Bidder, having been disqualified,

For Council Approval
Not for Bidding

removed, or otherwise prevented from bidding on, or completing a federal, state, or local project because of a violation of law or a safety regulation.

2-1.07 **PROPOSAL GUARANTY.** All bids shall be accompanied by one of the following forms of Bidder's security: Cash, a cashier's check, a certified check, or a Bidder's bond executed by an admitted California surety insurer, made payable to the City of Roseville, or any other form of security deemed acceptable by the City Attorney. The security shall be in an amount equal to at least ten percent (10%) of the amount bid. A bid will not be considered unless one of the form of Bidder's security is enclosed with it.

A Bidder's bond shall conform to the City's bond form in the Proposal and shall be properly filled out and executed.

2-1.08 **SCHEDULE OF BID PRICES.** Bidders are directed to submit unit and lump sum prices for all Work set forth in the Contract Documents on the Proposal Form entitled "Schedule of Bid Prices."

Unit prices and lump sum prices, as indicated, must be entered in the appropriate spaces provided in the Schedule of Bid Prices. If applicable, unit prices shall be multiplied by the quantities shown, and the total shall be inserted in the Amount column. In the event of any error or discrepancy between the unit price and the calculated amount, the unit prices shall govern. The City may correct any mathematical errors apparent on the face of the bid.

The amounts shown in the Amount column must be added together in arriving at the Grand Total Bid Price.

Amounts for Allowance bid items must be entered in the exact amount in the Amount column.

The prices included within the Schedule of Bid Prices shall include all costs for labor,

For Council Approval
Not for Bidding

materials, tools, equipment, services, Subcontractors, suppliers, taxes, insurance, shipment, delivery, overhead, profit, and all other costs necessary to perform the Work in accordance with the Contract Documents.

The Grand Total Bid Price shall be indicated in the Summary table form included with the Schedule of Bid Prices. The Grand Total Bid Price shall be the sum of the amounts bid for each of the designated portions of the Work, as more specifically described on the Schedule of Bid Prices form itself.

Full compensation for complying with the Contract Documents, including requirements of the Standard Specifications, the General Conditions, Supplemental Conditions, and all warranties, shall be considered included in the bid items and no additional compensation shall be allowed therefor.

Full compensation for completion of all work as shown on the plans, as specified in the Specifications, and as directed by the City, shall be considered included in the bid items and no additional compensation shall be allowed.

Bidders are strongly discouraged from submitting unbalanced bids. As used herein, the term "unbalanced bid" is defined as any bid that does not include a reasonable proportionate allocation of indirect costs and profit of each bid item indicated in the Schedule of Bid Prices. The City reserves the right to reject any unbalanced bid if the City determines that there is a reasonable doubt that an acceptance of the bid will not result in the lowest ultimate cost to the City with regard to the work or a disproportionate distribution of contract funds.

The City reserves the right to delete any bid item in its entirety and/or significantly reduce the quantity of Work under a bid item. The City makes no representation that any Work under a bid item will be performed during the course of the Project or that the Work will be

For Council Approval
Not for Bidding

performed at the quantities included in the Schedule of Bid Prices. As provided in the General Conditions, for any deleted Work, Contractor shall not be entitled to payment of the indirect costs and profit included for said bid item. All bid items shall be considered distinct and severable from the remaining bid items, and each Bidder acts at its peril if its bid is unbalanced.

The City shall compare bids on the basis of the Grand Total Bid Price, which includes the base bid and any alternates designated on the Schedule of Bid Prices. Alternates may or may not be awarded, or may be awarded in any combination, at the City's discretion.

2-1.09 **WITHDRAWAL OF PROPOSALS.** Any bid may be withdrawn at any time prior to the time fixed in the Notice to Contractors for the opening of bids, provided that a request in writing, executed by the Bidder or its duly authorized representative, for the withdrawal of such bid is filed with the City Clerk. Facsimile and electronic mail requests are not acceptable. The withdrawal of a bid shall not prejudice the right of a Bidder to file a new bid. The withdrawal of any bid after the time fixed in the Notice to Contractors for the opening of bids will not be permitted.

2-1.10 **ADDENDUM.** Proposals shall include all costs and account for all Addenda issued prior to opening of bids. The Bidder is responsible for verifying that all issued Addenda have been received. An Addendum acknowledgment form for each Addendum shall be included as part of the Proposal submittal.

2-1.11 **PUBLIC OPENING OF PROPOSALS.** Proposals will be publicly opened and read at the time and place indicated in the Notice to Contractors. Bidders or their authorized agents are invited to be present.

2-1.12 **TRENCHING AND EXCAVATION WORK.** In accordance with the provisions of California Labor Code Section 6707, if the Work involves construction of a

For Council Approval
Not for Bidding

pipeline, sewer, sewage disposal system, boring or jacking pits, or similar trenches or open excavations, which are five feet (5') or deeper, each bid submitted shall contain, as a bid item, adequate sheeting, shoring, and bracing, or equivalent method, for the protection of life or limb, which shall conform to all applicable safety orders.

For Council Approval
Not for Bidding

SECTION 3: EVALUATION OF BIDS

3-1.01 **BID EVALUATION PROCESS.** Bids will be evaluated to determine the apparent low Bidder. The apparent low Bidder will be determined on the basis of the Grand Total Bid Price, as shown in the Schedule of Bid Prices. If additive or deductive alternates are used in the Schedule of Bid Prices, the apparent low Bidder will be the Bidder with the lowest total of the bid prices for base contract items plus the alternates designated by the City as those that will be used for determining the lowest bid price. However, the City reserves the right to (1) not award any alternates or (2) award any combination of alternates.

In case of discrepancy between the total of the base contract items and any specified alternates and the stated Grand Total Bid Price, the total of the base contract items plus specified alternates shall prevail. Any mathematical errors that appear on the face of the bid will be corrected by the City and the City will use the mathematically corrected addition. For example, if the mathematical total of Bidder's base contract items plus specified alternates equals $1,000,000, but the Bidder has written $1,250,000 as the Grand Total Bid Price, the City will consider $1,000,000 to be the Bidder's Grand Total Bid Price for purposes of comparison to other Bidders and actual bid award. The City reserves its rights to reject or accept bids based on discrepancies between the stated Grand Total Bid Price and the actual mathematical total of the base contract bid items, plus specified alternates.

3-1.02 **REJECTION OF IRREGULAR PROPOSALS.** Proposals may be rejected in the City's sole discretion if they show any alterations of form, additions not called for, conditional bids, incomplete bids, erasures, or irregularities of any kind. However, the City reserves the right to waive any minor irregularities and informalities in any bid or in the bid procedure for any reason.

For Council Approval
Not for Bidding

3-1.03 **COMPETITIVE BIDDING.** If more than one proposal is offered by any individual, firm, partnership, corporation, association, or any combination thereof, under the same or different names, all such proposals may be rejected. A party who has quoted prices on materials or Work to a Bidder is not thereby disqualified from quoting prices to other Bidders, or from submitting a bid directly for the materials or Work.

All Bidders are put on notice that any collusive agreement to control or affect the awarding of this Contract is in violation of the competitive bidding requirements of the City Charter, State Contract Act and the Business and Professions Code and may render void any Contract let under such circumstances.

3-1.04 **RELIEF OF BIDDERS.** If the Bidder claims a mistake was made in its bid, the Bidder shall give the Department written notice within five (5) Days after the opening of the bids of the alleged mistake, specifying in the notice in detail how the mistake occurred. No relief from a claimed mistaken bid shall be granted unless such mistake clearly appears on the face of the bid submitted to the City. Claimed mistakes on backup worksheets, spreadsheets, computerized bidding programs, or any other similar calculative bidding mistake which is not apparent on the face of the bid shall not under any circumstance be considered as a basis for relief. The burden of proving the occurrence of a mistake entitling a Bidder to relief from its bid rests entirely on the Bidder. Relief from bids shall be in the City's sole discretion.

For Council Approval
Not for Bidding

SECTION 4: AWARD AND EXECUTION OF CONTRACT

4-1.01 **AWARD OF CONTRACT.** The City reserves the right to reject any and all proposals and to award (or not award) any combination of bid items at its option. Any such award will be to the lowest responsible Bidder whose proposal complies with the requirements prescribed for the bid items awarded. Such award, if made, will be made within sixty (60) business days after the opening of the proposals. If the lowest responsible Bidder refuses or fails to execute the Contract, or provide an acceptable Performance Bond, Payment Bond, and insurance certificate(s), the City may award the Contract to the second lowest responsible Bidder. Such award, if made, will be made within eighty-two (82) business days after the opening of proposals. If the second lowest responsible Bidder refuses or fails to execute the Contract, or provide an acceptable Performance Bond, Payment Bond, and insurance certificate(s), the City may award the Contract to the third lowest responsible Bidder. Such award, if made, will be made within one hundred four (104) business days after the opening of the proposals. The above time periods within which the award of Contract may be made are subject to extension for such further period as may be agreed upon in writing between the City and the Bidder concerned.

4-1.02 **RETURN OF BIDDER'S SECURITIES.** Within ten (10) Days after the award of the Contract, the City Clerk will return all Bidders' securities, other than Bidders' bonds, accompanying the proposals that are not to be further considered in making the award. Retained Bidders' securities will be held until the Contract has been fully executed, after which all Bidders' securities, except Bidders' bonds and any Bidders' securities that have been forfeited, will be returned.

4-1.03 **CONTRACT BONDS.** The successful Bidder shall furnish two (2)

For Council Approval
Not for Bidding

bonds in the form contained in the section entitled Insurance Broker Information Packet and Bonds. One (1) bond shall secure the payment of the claims of laborers, mechanics or materialmen employed on the Work under the Contract, and the other bond shall guarantee the faithful performance of the Contract.

Each of the two (2) bonds shall be in a sum equal to one hundred percent (100%) of the Contract Price. If the Contract Price increases by the issuance of Change Orders, the penal amounts of the bonds required shall increase accordingly. Sureties on each of said bonds shall be satisfactory to the City.

All alterations, extensions of time, extra and additional Work, and other changes authorized by the Standard Specifications, the General Conditions, the Supplemental Conditions or any part of the Contract may be made without securing the consent of the surety or sureties on the Contract bonds.

Furthermore, the successful Bidder shall furnish a certificate from the County Clerk as required by California Civil Code of Procedure Section 995.660(a)(3).

4-1.04 **INSURANCE.** At the time of the execution of the Contract, the Contractor shall, at its own expense, procure, and at all times during the prosecution of the Work maintain in full force and effect Worker's Compensation Insurance, and Liability Insurance as specified in the General Conditions. The Contractor shall provide a Certificate of Insurance in the form contained in the section entitled Insurance Broker Information Packet.

4-1.05 **EXECUTION OF CONTRACT.** The Contract shall be signed by the successful Bidder and returned, together with all the required Contract bonds and insurance certificates, within fifteen (15) Days after the Contract has been awarded, or as otherwise directed, in writing, by the City.

For Council Approval
Not for Bidding

If the Bidder is an individual, the Contract shall be executed personally by the Bidder. If the Bidder is a partnership, it is desirable that the Contract be executed by all of the partners, but it may be executed by one of them. If the Bidder is a corporation, it must be executed by two officers of the corporation consisting of (1) the chairman of the board, president or vice president; and (2) the secretary, assistant secretary, chief financial officer, treasurer or assistant treasurer, or by a person authorized by the corporation to execute written contracts on its behalf, and the corporate seal affixed thereto. In the alternative, a person other than an officer may sign the Contract, provided evidence satisfactory to the City is provided indicating the individual's authority to bind the corporation. If the corporate seal is not affixed to the Contract, or if it is executed by a person other than officers, or only by one officer, there must be attached to the Contract a certified copy of a resolution of the corporation authorizing such officer or person to execute written contracts for and on behalf of the corporation. If the Bidder is a joint venture, the Contract must be executed on behalf of each participating firm by officers or other individuals who have the full and proper authorization to do so.

4-1.06 **FAILURE TO EXECUTE CONTRACT.** Failure of the lowest responsible Bidder, the second lowest responsible Bidder, or the third lowest responsible Bidder to execute the Contract and file acceptable bonds and insurance as provided within fifteen (15) Days after the Contract has been awarded, or as otherwise directed, in writing, by the City, shall be just cause for annulment of the award and forfeiture of the Bidder's security. The successful Bidder may file with the City Clerk a written notice, signed by the Bidder or Bidder's authorized representative, specifying that the Bidder will refuse to execute the Contract if presented to the Bidder. The filing of such notice shall have the same force and effect as the failure of the Bidder to execute the Contract and furnish acceptable bonds within the time prescribed.

For Council Approval
Not for Bidding

SECTION 5: BID PROTEST PROCEDURES

5-1.01 **POLICY/PROCEDURES.** It is the policy of the City to consider fully and adjudicate promptly protests filed by prospective Bidders relating to the City's bidding procedure or award of the Contract. Protests shall be filed and processed in accordance with Section 4.12.150 of the Roseville Municipal Code. A Bidder's failure to follow the bid protest procedures may result in rejection of the protest by the City.

For Council Approval
Not for Bidding

PROPOSAL TO THE DEPARTMENT OF PARKS, RECREATION & LIBRARIES

Project: Maidu Softball Restroom Renovation

Name of Bidder _____ Business Phone _____

Business Address _____

Place of Business _____

Contractor's License No. _____

License Expiration Date_____

License Classification Type _____

DIR Registration No. _____

Type of business organization: _____

*If a Corporation, incorporated under the laws of the State of: _____

City of Roseville Business License No._____

The undersigned Bidder herewith submits this Proposal and binds itself on award by the City of Roseville under this bid to execute a Contract in accordance with its bid and the Contract Documents.

The Notice to Contractors, Instructions to Bidders, Form of Agreement, Specifications, General Conditions, Supplemental Conditions, Contract Drawings, and Addenda, if any, are made part of this bid and all provisions thereof are hereby accepted, and all representations and warranties are required thereby are hereby affirmed.

The work to be done is described in the Bidding Documents entitled _____ Maidu Softball Restroom Renovation _____, City of Roseville, California. This offer shall be irrevocable for a period of sixty (60) Days after the date on which bids are opened.

For Council Approval
Not for Bidding

The undersigned Bidder understands that any clarification made to the above or any new and different conditions or information submitted on or with its Proposal, other than that requested, may render the bid non-responsive.

The undersigned, as Bidder, declares that the only persons or parties interested in this Proposal as principals are those named herein; that this Proposal is made without collusion with any other person, firm, or corporation; that the Bidder has carefully examined the location of the proposed Work, the attached Form of Agreement, and the plans, Specifications, and other Contract Documents; and agrees if this Proposal is accepted, that it will contract with the City of Roseville, in the form of a copy of the Agreement contained in the Project Manual, to provide all necessary machinery, tools, apparatus and other means of construction, and to do all the work and furnish all the materials specified in the Contract Documents, in the manner and time therein prescribed, and according to the requirements of the Director, as therein set forth, and that the Bidder will take in full payment therefore prices indicated in the Schedule of Bid Items, including all work modified by addendum numbers _____. (IF NONE, STATE NONE).

Bids are required for all Bid Items. The amount of the Bid for comparison purposes will be the total of all items awarded.

The Bidder shall set forth for each item of work, in clearly legible figures, an item ("unit") price and a total for the item in the respective spaces provided for this purpose in the Schedule of Bid Items.

The prices included within the Schedule of Bid Items include all costs for labor, materials, tools, equipment, services, Subcontractors, suppliers, taxes, insurance, shipment, delivery, overhead, profit, and for all other costs necessary to perform the Work in accordance

For Council Approval
Not for Bidding

with the Contract Documents.

Accompanying this Proposal is _____.

(Notice: Insert the words "Cash $_____," "Cashier's Check," "Certified Check," or "Bidder's Bond," as the case may be, in an amount equal to at least ten percent (10%) of the total of the Bid.)

The names of all persons interested in the foregoing Proposal as Principals, are as follows: _____

_____

_____

_____

If SOLE OWNER, execute here:

I sign as sole owner of the business named above:

_____

If PARTNERSHIP, one or more partners sign here:

The undersigned certify that we are partners in the business named above and that we sign this bid with the full authority to do so:

_____

_____

If CORPORATION, execute here:

Corporate Name: _____

For Council Approval
Not for Bidding

Incorporated under the laws of the State of _____

The undersigned certify that they sign this bid with the full and proper authorization so to do:

By_____	By_____
*Signature of Authorized Official**	*Signature of Authorized Official**
_____	_____
Title	*Title*
_____	_____
Typewritten or Printed Name	*Typewritten or Printed Name*

If JOINT VENTURE, execute here:

Joint Venture name composed of: _____

The undersigned certify that they sign this bid with the full and proper authorization so to do:

_____	_____
*Signature of Authorized Official**	*Signature of Authorized Official**
_____	_____
Title	*Title*
_____	_____
Typewritten or Printed Name	*Typewritten or Printed Name*

*If Bidder is a partnership or Joint Venture, give the full names of all partners and/or Joint Ventures in the space provided (use additional sheet if required). If Bidder is a corporation, two signatures are required as follows: (1) the Chairman, President, or Vice-President and (2) the Secretary, Assistant Secretary, Chief Financial Officer, Treasurer, or Assistant Treasurer. In the alternative, this Agreement may be executed by a single officer or a person other than an officer provided that evidence satisfactory to City is provided demonstrating that such individual is authorized to bind the corporation (example, a copy of a certified resolution from the corporation's board or a copy of the corporation's bylaws).

For Council Approval
Not for Bidding

[LIST OF SUBCONTRACTORS FOLLOWS ON NEXT PAGE.]

For Council Approval
Not for Bidding

LIST OF SUBCONTRACTORS

Contractor's Name: _____

The Bidder is required to furnish the following information in accordance with the provisions of Section 4100 and 4114, inclusive, of the Public Contract Code of the State of California. This list and information shall include all Subcontractors that perform work, provide labor or render services to the Bidder in connection with the Project in an amount in excess of one-half of one percent (0.5%) of the total amount of the Bidder Grand Total Price.

PORTION/ TYPE OF WORK	% OF CONTRACT	SUB-CONTRACTOR'S NAME	CONTRACTOR LICENSE NO.	DIR REG NO.	BUSINESS ADDRESS (CITY, STATE)

For Council Approval
Not for Bidding

SECURITY FOR COMPENSATION CERTIFICATE

(Required by California Labor Code Section 1861)

TO: City Council
City of Roseville

I am aware of the provisions of Section 3700 of the Labor Code which require every employer to be insured against liability for workers' compensation or to undertake self-insurance in accordance with the provisions of that code, and I will comply with such provisions before commencing the performance of the work of this Contract.

_____

_____
(Signature of Bidder)

_____

_____
Business Address

_____
Telephone

For Council Approval
Not for Bidding

BIDDER'S BOND

City Council of the City of Roseville

KNOW ALL MEN BY THESE PRESENTS:

That we _____

_____, as PRINCIPAL, and

_____

a, _____ and duly authorized to transact business under the laws of the State of California, as SURETY, are held and firmly bound unto the City of Roseville in the penal sum of _____ dollars ($_____), being at least TEN PERCENT (10%) OF THE TOTAL AMOUNT OF THE BID of the Principal above named, submitted by said Principal to the City of Roseville, acting by and through the Public Works Director, for the work described below, for the payment of which sum in lawful money of the United States, well and truly to be made, to the Director of the Department to which said Bid was submitted, we bind ourselves, our heirs, executors, administrators and successors, jointly and severally, firmly by these presents.

THE CONDITION OF THIS OBLIGATION IS SUCH,

That whereas the Principal has submitted the above-mentioned Bid to the City Council of the City of Roseville, as aforesaid, for certain construction specifically described as follows, for which Bids are to be opened at the Office of the City Clerk located at 311 Vernon Street, Roseville, California, on _____, 20__ FOR

Maidu Softball Restroom Renovation

(Copy here the exact title of work as it appears on the Proposal.)

For Council Approval
Not for Bidding

NOW, THEREFORE, IF THE AFORESAID PRINCIPAL is awarded the Contract and, within the time and manner required under the Contract Documents, after the prescribed forms are presented for signature, enters into a written Contract, in the prescribed form, in accordance with the Bid, and files all insurance and two (2) Bonds with the Department, one (1) to guarantee Faithful Performance and the other to guarantee Payment for Labor and Materials, as required by law, then this obligation shall be null and void; otherwise, it shall be and remain in full force and effect.

IN WITNESS WHEREOF, we have hereunto set our hands and seals on this _____ day of _____, 20___.

_____(Seal)

_____(Seal)

_____(Seal)
Principal

_____(Seal)

_____(Seal)

_____(Seal)
Surety

_____

_____
Business Address

NOTE: To be considered complete, both the Principal and the Surety must sign this Bidder's Bond. In addition, signatures of those executing for the Surety must be properly acknowledged.

For Council Approval
Not for Bidding

THIS PAGE INTENTIONALLY LEFT BLANK

For Council Approval
Not for Bidding

SCHEDULE OF BID ITEMS

MAIDU SOFTBALL RESTROOM RENOVATION PROJECT

The bidder, in compliance with the published Notice to Contractors for the accessibility alterations to existing restrooms including replacing concrete floor, toilet partitions, lighting, doors, signage.and any other items necessary as shown on the Plans and Specifications; having examined the Plans and Specifications, any and all addenda, any related documents, and all of the sites of the proposed work, and being familiar with all the conditions surrounding the construction of the proposed project, including the availability of material, hereby proposes to furnish all labor, materials, and supplies, and to construct the project in accordance with the Contract Documents, within the time period set forth therein, and at the prices stated. This is a "Lump Sum Bid" project. These prices are to include all labor, materials, supplies, and all other expenditures incidental to complete compliance to the Contract Documents.

The work to be included in the Contract shall be determined by the City prior to award of Contract. The amount of the bid for comparison and award purposes shall be the total amount set forth in the "Lump Sum Base Bid". The City reserves the right to award none, all or selected add alternates as the budget permits.

TOTAL LUMP SUM BID for:

Total lump sum bid includes all work as shown on the plans, project manual, and addenda to construct the Maidu Softball Restroom Renovation Project.

Numerical Total **Base** Bid: $_____

Written Total **Base** Bid: _____dollars and_____

The additions or deletions sheets (PROP 10 B-C) are required to be submitted with the proposal and shall be completed in their entirety. Failure to do so would be interpreted an as incomplete/non-responsive bid. This breakdown will not be considered for bid award but will be used during the contract in case of change orders.

Contractor Name (print or type): _____

Signature (by authorized representative): _____

Date: _____ License No.: _____ Class: _____

For Council Approval
Not for Bidding

THIS PAGE INTENTIONALLY LEFT BLANK

For Council Approval
Not for Bidding

MAIDU SOFTBALL RESTROOM RENOVATION PROJECT

For Additions and Deletions Only

Contractor shall provide itemized costs as shown below for use during construction for additions or deletions only. Unit costs to be listed are based on the project plans, specifications, Parks Construction Standards and the Design & Construction Standards, unless otherwise noted. Items listed are not necessarily shown on the plans or identified in the Technical Specifications.

Item	Description	Unit	Unit Cost
1	EC-2 Preservation of Existing Vegetation	sf	
2	EC-3 Hydraulic Mulch	sf	
3	EC-4 Hydroseeding	sf	
4	EC-6 Straw Mulch	sf	
5	EC-7 Geotextiles and Mats	sf	
6	EC-8 Wood Mulching	sf	
7	EC-10 Velocity dissipation device	ea	
8	EC-11 Slope Drains	ea	
9	EC-14 Compost Blanket	sf	
10	EC-16 Non-Vegetative Stabilization	sf	
11	SE-1 Silt Fence	lf	
12	SE-5 Fiber Rolls	lf	
13	SE-6 Gravel Bag Berm	ea	
14	SE-7 Street Sweeping and Vacuuming	ea	
15	SE-8 Sandbag Barrier	lf	
16	SE-9 Straw Bale Barrier	lf	
17	SE-10 Storm Drain Inlet Protection	ea	
18	TC-1 Stabilized construction entrance/exit	ea	
19	TC-3 Entrance/outlet tire wash	ea	
20	Site Security Fencing	lf	
21	Toilet paper dispenser	ea	
22	Soap dispenser	ea	
23	Paper towel dispenser	ea	

Items 1 through 19 are to be consistent with requirements detailed in California Stormwater Quality Association Stormwater Best Management Practice Handbook, latest edition.

For Council Approval
Not for Bidding

MAIDU SOFTBALL RESTROOM RENOVATION PROJECT

For Additions and Deletions Only (continued)

Item	Description	Unit	Unit Cost
24	Wall mount water closet	ea	
25	Urinal	ea	
26	Lavatory	ea	
27	Mirror	ea	
28	6" Sleeve (Sch 40)	lf	
29	Irrigation Lateral Lines PVC	lf	
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			
45			
46			
47			
48			
49			
50			
51			

For Council Approval
Not for Bidding

PROJECT QUALIFICATIONS/EXPERIENCE SHEET

Project Name: _____Company Name: _____ License Type: _____

The following shall be fully completed by the Contractor detailing previous experience which satisfies the project prerequisite. This prerequisite includes park projects of similar size and scope to that of the current project and which has been completed by your company within the last three (3) years. This form shall be fully completed and submitted as a part of the Proposal/Bid Schedule. Failure to do so could be interpreted as an incomplete/non-responsive bid.

1. Project Name: _____ Acres _____ Location:_____
Owner: _____ Contact Person: _____
Phone: (_____) _____ Contract Amount: $_____ Year Completed _____
Landscape Architect/Architect: _____ Phone: (_____) _____

Scope of Work (check all those that apply):

___ Grading	___ Drainage	___ Irrigation	___ Asphalt Concrete Work	___ Concrete Forming
___ Concrete Flatwork	___ Special Concrete Finishing	___ Decomposed Granite Paving	___ Parking Lots	___ Tennis Courts
___ Basketball Court	___ Play Equipment Installation	___ Benches	___ Picnic Tables	___ Lighting
___ Drinking Fountains	___ Masonry Block Work	___ Backstops	___ Restroom Facilities	___ Landscaping
___ Other (specify)	_____			

2. Project Name: _____ Acres _____ Location:_____
Owner: _____ Contact Person: _____
Phone: (_____) _____ Contract Amount: $_____ Year Completed _____
Landscape Architect/Architect: _____ Phone: (_____) _____

Scope of Work (check all those that apply):

___ Grading	___ Drainage	___ Irrigation	___ Asphalt Concrete Work	___ Concrete Forming
___ Concrete Flatwork	___ Special Concrete Finishing	___ Decomposed Granite Paving	___ Parking Lots	___ Tennis Courts
___ Basketball Court	___ Play Equipment Installation	___ Benches	___ Picnic Tables	___ Lighting
___ Drinking Fountains	___ Masonry Block Work	___ Backstops	___ Restroom Facilities	___ Landscaping
___ Other (specify)	_____			

3. Project Name: _____ Acres _____ Location:_____
Owner: _____ Contact Person: _____
Phone: (_____) _____ Contract Amount: $_____ Year Completed _____
Landscape Architect/Architect: _____ Phone: (_____) _____

Scope of Work (check all those that apply):

___ Grading	___ Drainage	___ Irrigation	___ Asphalt Concrete Work	___ Concrete Forming
___ Concrete Flatwork	___ Special Concrete Finishing	___ Decomposed Granite Paving	___ Parking Lots	___ Tennis Courts
___ Basketball Court	___ Play Equipment Installation	___ Benches	___ Picnic Tables	___ Lighting
___ Drinking Fountains	___ Masonry Block Work	___ Backstops	___ Restroom Facilities	___ Landscaping
___ Other (specify)	_____			

For Council Approval
Not for Bidding

NONCOLLUSION DECLARATION TO BE EXECUTED BY
BIDDER AND SUBMITTED WITH BID

The undersigned declares:

I am the _____ of _____, the party making the foregoing bid.

The bid is not made in the interest of, or on behalf of, any undisclosed person, partnership, company, association, organization, or corporation. The bid is genuine and not collusive or sham. The Bidder has not directly or indirectly induced or solicited any other Bidder to put in a false or sham bid. The Bidder has not directly or indirectly colluded, conspired, connived, or agreed with any Bidder or anyone else to put in a sham bid, or to refrain from bidding. The Bidder has not in any manner, directly or indirectly, sought by agreement, communication, or conference with anyone to fix the bid price of the Bidder or any other Bidder, or to fix any overhead, profit, or cost element of the bid price, or of that of any other Bidder. All statements contained in the bid are true. The Bidder has not, directly or indirectly, submitted his or her bid price or any breakdown thereof, or the contents thereof, or divulged information or data relative thereto, to any corporation, partnership, company, association, organization, bid depository, or to any member or agent thereof, to effectuate a collusive or sham bid, and has not paid, and will not pay, any person or entity for such purpose.

Any person executing this declaration on behalf of a Bidder that is a corporation, partnership, joint venture, limited liability company, limited liability partnership, or any other entity, hereby represents that he or she has full power to execute, and does execute, this declaration on behalf of the Bidder.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct and that this declaration is executed on _____ [date], at _____ [city], _____ [state].

_____
(Signature of Declarant)

For Council Approval
Not for Bidding

DISQUALIFICATION QUESTIONNAIRE

The Bidder shall complete, under the penalty of perjury, the following questionnaire:

Has the Bidder, any officer of the Bidder, or any employee of the Bidder who has proprietary interest in the Bidder, ever been disqualified, removed, or otherwise prevented from bidding on, or completing a federal, state, or local government project because of a violation of law or a safety regulation?

Yes_____ No_____

If the answer is yes, explain the circumstances in the following space.

_____

_____

_____

_____

_____

_____

NAME OF BIDDER: _____

SIGNATURE OF BIDDER: _____

TITLE OF BIDDER: _____

DATE: _____

For Council Approval
Not for Bidding

ACKNOWLEDGEMENT OF INSURANCE AND BOND REQUIREMENTS

Included in the Bid Price is full compensation for the requirements set forth in the INSURANCE BROKER INFORMATION PACKET of the Project Manual.

NAME OF BIDDER: _____

SIGNATURE OF BIDDER: _____

TITLE OF BIDDER: _____

DATE: _____

For Council Approval
Not for Bidding

DISCLAIMER OF WARRANTIES AND ACCURACY OF DATA

Although soil and site investigation reports have been obtained from sources believed to be reliable, no warranty expressed or implied is made regarding accuracy, adequacy, completeness, legality, reliability or usefulness of any information contained therein. These reports are subject to change at any time, may be incomplete, and/or may contain errors. This information is provided for informational purposes only. The City of Roseville provides this information on an "as is" basis. Warranties of any kind, express or implied, or statutory, including but not limited to the implied warranties of merchantability, and fitness for a particular purpose ARE DISCLAIMED to any party viewing these documents or to any third party.

The City of Roseville does not accept and expressly disclaims liability to any party viewing such information, or to any third party whatsoever, for any loss, damage, or injury (including incidental or consequential damages) whether such loss, damage, or injury is the result of negligence, willful or intentional misconduct, or any other cause.

I have read and acknowledged the above disclaimer and agree to hold harmless the City of Roseville on any theory of liability for any loss, damage or injury whether in contract, strict liability or tort arising in any way out of the use or contents of the released information or documents described above or the performance of the work called for herein.

Print Name	Signature
Name of Business/Company/Corporation	Date
Address	Phone

For Council Approval
Not for Bidding

END OF PROPOSAL

For Council Approval
Not for Bidding

A G R E E M E N T

THIS AGREEMENT, is made and entered into this _____ day of _____, 20_____, by and between the City of Roseville, a municipal corporation, ("CITY"), and _____, a _____, ("CONTRACTOR"); and

W I T N E S E T H:

WHEREAS, the City Council of the CITY, at a meeting held on the ____day of _____, 20_____, approved plans and specifications for the _____

and directed the City Clerk to advertise for sealed proposals for doing said work and providing that bids be submitted on the _____ day of _____, 20_____; and

WHEREAS, the City Clerk, thereafter duly and regularly caused a notice to be published in the manner and for the time prescribed by law; and

WHEREAS, CONTRACTOR, pursuant to the provisions of said notice duly filed a bid with the City Clerk, a true copy of which bid is now on file in the office of the City Clerk, and is hereby referred to and by this reference made a part hereof as fully as if set forth at length herein; and

WHEREAS, all bids received pursuant to said notice were opened and examined and publicly declared at the time specified in said advertisement for bids and at a meeting of the City Council held on the _____ day of _____, 20_____, the Council found and

For Council Approval
Not for Bidding

declared the bid of CONTRACTOR to be the lowest responsible bid and thereupon awarded a contract to CONTRACTOR to do the work referred to in the aforementioned specifications.

NOW, THEREFORE, the parties agree as follows:

1. THE WORK. CONTRACTOR agrees:

a. To do the work and furnish all the labor, materials, tools, supplies, equipment, superintendence, insurance, and bonds required for the _____ _____ in accordance with the Contract Documents (the Work).

b. To do and perform the Work contemplated hereby in a good and workmanlike manner under the direction of and to the satisfaction of the Director of Public Works of the City of Roseville.

2. PAYMENT. CITY shall pay CONTRACTOR _____ _____ dollars ($_____) for the Work to be done under this Agreement in accordance with the Contract Documents.

3. CONTRACT DOCUMENTS. The complete Agreement between the parties hereto consists of the following documents:

a. The advertisement for bids (including the notice to bidders, instructions to bidders and proposals);

b. The accepted bid;

c. Plans and specifications (including general conditions, supplemental conditions, special provisions and construction details);

d. Bonds and insurance required by the specifications; and

For Council Approval
Not for Bidding

e. This contract.

All documents specified above are intended to operate so that any work called for in any one and not mentioned in the other, or vice versa, is to be executed the same as if mentioned in all said documents.

4. LIQUIDATED DAMAGES. In the event CONTRACTOR does not complete the Work within the time specified, CONTRACTOR agrees that CITY will suffer damages. Inasmuch as the actual damages which would result from such breach by CONTRACTOR under this Agreement are uncertain, and would be impractical or extremely difficult to fix, CONTRACTOR agrees that it shall pay, or CITY shall deduct from CONTRACTOR's fee, the amount of $_____ per day as liquidated damages, in the event of such delay.

5. TIME OF COMPLETION. Time is of the essence of this Agreement. CONTRACTOR shall complete all Work under the Contract Documents within _____ Days of the date of this Contract. CONTRACTOR shall begin work by the date specified in the "Notice to Proceed" letter and shall diligently prosecute all of the Work under this Contract in all parts and requirements as defined in the Contract Documents.

6. SERVICE OF NOTICE. Any notice required or permitted to be given under this Agreement shall be deemed given when (a) personally delivered to the recipient identified below; (b) mailed by registered or certified mail, return receipt requested, postage pre-paid, to the address specified below; or (c) sent by facsimile, with confirmation of receipt, to the facsimile number identified below.

CITY OF ROSEVILLE	CONTRACTOR
_____	_____
_____	_____
_____	_____
_____	_____

For Council Approval
Not for Bidding

CITY may also act through either its architect or construction manager if CITY expressly gives notice to CONTRACTOR, in writing, that CITY's designee has authority to act for CITY in a specific capacity.

7. DISPUTES. Disputes arising from this Agreement will be determined in accordance with the Contract Documents and Public Contract Code Sections 10240-10240.13.

8. GOVERNING LAW. This Agreement shall be governed by and construed in accordance with the laws of the State of California.

9. INDEPENDENT CONTRACTOR. CONTRACTOR shall act as an independent contractor, and covenants and agrees that it will conduct itself consistent with such status, that it will neither hold itself out as, nor claim to be, an officer or employee of CITY by reason of this Agreement.

10. SUCCESSORS IN INTEREST. This Agreement shall be binding upon the heirs, successors, executors, administrators and assigns of the respective parties hereto.

11. MODIFICATION. This Agreement and each provision contained herein may be waived, amended, supplemented or eliminated only by mutual written agreement of the parties.

12. SEVERABILITY. If any of the provisions contained in this Agreement are for any reason held invalid or unenforceable, such holding shall not affect the remaining provisions or the validity and enforceability of the Agreement as a whole.

13. INTEGRATED AGREEMENT. This is an integrated agreement and contains all of the terms, considerations, understanding and promises of the parties. It shall be read as a whole.

14. CONTRACTORS LICENSE LAW. CONTRACTORS ARE REQUIRED BY LAW TO BE LICENSED AND REGULATED BY THE CONTRACTORS' STATE LICENSE

For Council Approval
Not for Bidding

BOARD WHICH HAS JURISDICTION TO INVESTIGATE COMPLAINTS AGAINST CONTRACTORS IF A COMPLAINT REGARDING A PATENT ACT OR OMISSION IS FILED WITHIN FOUR (4) YEARS OF THE DATE OF THE ALLEGED VIOLATION. A COMPLAINT REGARDING A LATENT ACT OR OMISISON PERTAINING TO STRUCUTRAL DEFECTS MUST BE FILED WITHIN TEN (10) YEARS OF THE DATE OF THE ALLEGED VIOLATION. ANY QUESTIONS CONCERNING A CONTRACTOR MAY BE REFERRED TO THE REGISTRAR, CONTRACTORS' STATE LICENSE BOARD, P.O. BOX 26000, SACRAMENTO, CALIFORNIA 95826.

IN WITNESS WHEREOF, the City of Roseville, a municipal corporation, has authorized the execution of this Agreement in duplicate by its City Manager and attestation by its City Clerk under authority of Resolution No. _____, adopted by the Council of the City of Roseville on the ____day of _____, 20_____, and CONTRACTOR has caused this Agreement to be duly executed.

CITY OF ROSEVILLE, a municipal corporation

BY:_____
DOMINICK CASEY
City Manager

ATTEST:

BY:_____
SONIA OROZCO
City Clerk

_____, a
_____

BY: _____
its: _____

and

BY: _____
its: _____

For Council Approval
Not for Bidding

APPROVED AS TO FORM:

BY: _____
MICHELLE SHEIDENBERGER
City Attorney

APPROVED AS TO SUBSTANCE:

BY: _____

Print Name:_____

Title:_____

For Council Approval
Not for Bidding

INSURANCE BROKER INFORMATION PACKET

Project: Maidu Softball Restroom Renovation

NOTICE TO CONTRACTOR:

For your convenience, this package contains the Requirements for Insurance and Bonds for this project, including the necessary City forms. You are required to return these forms in addition to the executed Contract within fifteen (15) calendar days after the award of the Bid, unless otherwise directed by City in writing. (See the Instructions to Bidders.)

Please insert the dollar amount of your accepted Bid into the blank on page INS-1 and present this entire package to your insurance broker if you are awarded the Bid.

For Council Approval
Not for Bidding

TABLE OF CONTENTS

	Page
Notice to Insurance Broker	INS 1
Insurance Requirements	INS 2
Public Works Faithful Performance Bond	INS 10
Public Works Payment Bond	INS 13

For Council Approval
Not for Bidding

NOTICE TO INSURANCE BROKER

Your client has been awarded a bid by the City Council of the City of Roseville to perform a public works project known as Maidu Softball Restroom Renovation. The Contract Conditions for that project require your client ("the Contractor") to return certain evidence of insurance and bonds to the City Attorney of the City within fifteen (15) days after the Bid award, unless otherwise directed by the City in writing, or else the Bid award may be terminated and awarded to another company.

This package contains the information you will need as an insurance broker to provide the appropriate insurance and bonds to the City. The insurance coverages the Contractor needs are specified in the section entitled "Insurance Requirements." Please note that, in addition to the insurance certificate itself, copies of several endorsements must be actually furnished.

Please refer to the Supplemental Conditions for modifications of the General Conditions, if any, and the requirements of this insurance packet.

Please use the standard City of Roseville Bond Forms provided in this package.

The Bonds required must each be in the penal amount of: $_____.

Bonds must be sent to the following staff person:

City of Roseville, Parks, Recreation & Libraries
Attn: Heather Buck
316 Vernon Street, Suite 400
Roseville, CA 95678

Insurance documents must be provided using one of the following methods:

a. By email to roseville@ebix.com and riskmanagement@roseville.ca.us

b. By fax to (770) 335-5727 and (916) 774-5461

After using one of these methods, please **DO NOT** send the insurance certificate(s) by mail.

When forwarding the documents, please refer to the project name so that the documents can be matched with the Contract for which they are submitted.

Thank you.

For Council Approval
Not for Bidding

INSURANCE REQUIREMENTS

The following sections are quoted from the General Conditions:

5-1.23 **INSURANCE COVERAGE.**

A. Evidence of Maintenance Required. The Contractor shall, at its expense, procure and at all times maintain in full force and effect at a minimum the insurance required by this section on all of its operations; and the Contractor shall not allow any Subcontractor to commence work until similar insurance required of the Subcontractor has been obtained and filed. An original Certificate of Insurance, and copies of all required endorsements, all in a form approved by the Risk Manager, evidencing all required coverage or policies shall be filed after the award of the bid and prior to approval of the Contract by the City Council. Contractor shall provide ten (10) days prior written notice to the City of any reduction of coverage limits or cancellation of the coverage or policies shall be given to the City of Roseville as Certificate holder.

B. Qualifying Insurers. With the exception of the State Compensation Insurance Fund, all required insurance policies shall be issued by companies acceptable to the City and licensed to do business in the State of California and who hold a current policy holders alphabetic and financial size category rating of not less than AVII according to the most recent issue of Best's Insurance Reports.

C. Insurance Required.

1. **Commercial General Liability (CGL):** Insurance Services Office Form CG 00 01 covering CGL on an "occurrence" basis, including products and complete operations with limits of no less than Two Million Dollars ($2,000,000) per occurrence for bodily injury, personal injury and property damage for projects under One Million Dollars ($1,000,000) and

For Council Approval
Not for Bidding

limits of no less than Five Million Dollars ($5,000,000) per occurrence for bodily injury, personal injury and property damage for projects over One Million Dollars ($1,000,000). If a general aggregate limit applies, either the aggregate limit shall apply separately to this project or the general aggregate limit shall be twice the required occurrence limit.

The Commercial General Liability insurance shall include the following, copies of which shall be provided:

a. Inclusion of the City of Roseville, and its officers, agents, employees, and volunteers, as additional insureds (except for workers' compensation) as respects services or operations under the Contract. The additional insured endorsement for the general liability policy shall be at least as broad as the ISO CG 2010 10 01 combined with ISO CGL Endorsement CG 2037 10 01. Any other endorsement must be approved in writing by the City. Endorsements must include coverage for on-going and completed operations, which coverage shall be maintained for four (4) years following completion of the Project. Endorsements shall cover the City of Roseville, its officers, agents, employees, and volunteers.

b. The insurance shall provide coverage for claims by one insured against another insured and the policies shall not contain any cross-suits exclusions, cross-liability exclusions, or insured versus insured exclusions. The policies shall not contain any classification exclusions purporting to deny coverage for any work to be performed by Contractor or any of its Subcontractors.

c. Stipulation that the insurance is primary and noncontributory, as evidenced by a separate endorsement (CG 20 01 04 13 or an equivalent) or section of the policy, and that neither the City nor its insurers will be called upon to contribute to a loss.

d. Such insurance shall specifically cover the contractual liability of

For Council Approval
Not for Bidding

the Contractor.

e. Any available insurance proceeds in excess of the specified minimum insurance coverage requirements and limits shall be available to the additional insureds. Furthermore, the requirements for coverage and limits shall be: (1) the minimum coverage and limits specified in this Agreement; or (2) the full coverage and maximum limits of any insurance proceeds available to the named insureds, whichever is greater.

f. Waiver of subrogation endorsement.

g. The Contractor shall furnish a certificate for the period covered.

2. **Automobile Liability:** Insurance Services Office Form Number CA 0001 covering Code 1 (any auto), or if Contractor has no owned autos, Code 8 (hired) and Code 9 (non-owned), with limits of no less than One Million Dollars ($1,000,000) per accident for bodily injury and property damage.

3. **Workers' Compensation:** In accordance with the provisions of the California Labor Code, Contractor is required to be insured against liability for Workers' Compensation or to undertake self-insurance. Statutory Workers' Compensation and Employers' Liability of at least One Million Dollars ($1,000,000) shall cover all Contractors staff while performing any work incidental to the performance or this Agreement.

4. **Professional Liability:** Professional Liability (Errors and Omission) Insurance appropriate to Contractor's profession, with a limit of liability not less than One Million Dollars ($1,000,000) per occurrence or claim and Two Million Dollars ($2,000,000) aggregate to cover all design and engineering services rendered by Contractor pursuant to the Agreement. Coverage must commence from the first day that Contractor or any of its Subcontractors provided any design or engineering services in connection with the Project.

For Council Approval
Not for Bidding

5. **Builder's Risk/Course of Construction Insurance Is ☐ OR Is Not ☑ Required by Risk Management:** The Contractor shall be responsible for all loss, damage or destruction whatsoever to the work called for by this Contract until the approval of a Notice of Completion or acceptance of the Work if no Notice of Completion is to be recorded.

The Contractor shall secure "All Risk" type of builder's Risk Insurance of the type covering one hundred percent (100%) of the value of the work performed under this Contract (the value is presumed to be the Contract amount unless otherwise stated in Supplemental Conditions) and all materials, equipment, or other items to be incorporated therein while the same are located at the construction site, a bonded warehouse, or its place of manufacture. At any time, the policy shall cover the value of the work completed. The policy shall cover hazards including the losses due to fire, explosion, hail, rain, lightning, flood (separate insurance as needed), vandalism, malicious mischief, wind, collapse, aircraft, and smoke.

The policies providing such insurance shall name the City as a loss payee as its respective interests may appear, and certified copies of such policies shall be filed with the City. The maximum deductible allowable under the Builder's All Risk policy shall be five percent (5%) of the Contract amount.

Builder's Risk Insurance is not required for coverage of losses in excess of five percent (5%) of the Contract amount for damages resulting from earthquake in excess of a magnitude of 3.5 on the Richter scale, or tidal waves. Coverage in the amount of five percent (5%) of the Contract amount for such losses is required.

6. **Pollution Coverage:** Pollution coverage is not required.

[redacted]

For Council Approval
Not for Bidding

[redacted]

7. **Higher Coverage Limits:** If Contractor maintains higher coverage limits than the amounts shown above, then the City requires and shall be entitled to coverage for the higher coverage limits maintained by Contractor. Any available insurance proceeds in excess of the specified minimum limits of insurance and coverage shall be available to the City.

8. **Claims Made Coverage:** Liability insurance coverage may not be written on a "claims made" or modified occurrence basis. The Certificate of Insurance must clearly provide that the coverage is on an "occurrence" basis.

5-1.24 **OTHER INSURANCE PROVISIONS.**

A. The requirements of the Standard Specifications as to types and limits of insurance coverage to be maintained by the Contractor, and any approval of insurance by the City, are not intended to, and shall not in any manner limit or qualify the liabilities and obligations otherwise assumed by the Contractor pursuant to the Contract, including, but not limited to, the provisions concerning indemnification, nor preclude the City from taking any other action available to it under any other provision of the Contract or law.

B. The City acknowledges that some insurance requirements contained in these Standard Specifications may be fulfilled by self-insurance on the part of the Contractor. However, this shall not in any way limit liabilities assumed by Contractor under the Contract. Any self-insurance must be approved in writing by the City, in its sole discretion and shall not reduce the limits of liability. Any deductibles or self-insured retentions ("SIR") must be declared on the certificate of insurance and approved by City in writing. Policies containing any

For Council Approval
Not for Bidding

SIR provision shall provide or be endorsed to provide that the SIR may be satisfied by either the named insured or City. City reserves the right to obtain a full certified copy of any insurance policy and endorsements. The failure to exercise this right shall not constitute a waiver of such right.

C. The Contractor agrees to include in its contracts with all subcontractors the same requirements and provisions of this Contract, including the indemnity and insurance requirements, to the extent they apply to the scope of the subcontractor's work. Furthermore, the Contractor shall require its subcontractors to agree to be bound to the Contractor and the City in the same manner and to the same extent as the Contractor is bound to the City under this Contract. Additionally, the Contractor shall obligate its subcontractors to comply with these same provisions with respect to any tertiary subcontractor, regardless of tier. A copy of the City's indemnity and insurance provisions will be furnished to the subcontractor or tertiary subcontractor upon request. Alternatively, the Contractor may insure subcontractor(s) under its own policy.

D. The City, its officers, agents, employees, and volunteers are to be covered as insureds with respect to liability arising out of automobiles owned, leased, hired or borrowed by or on behalf of the Contractor; and with respect to liability arising out of work or operations performed by or on behalf of the Contractor including materials, parts or equipment furnished in connection with such work or operations. Coverage shall not extend to any indemnity coverage for the active negligence of the additional insured in any case where an agreement to indemnify the additional insured would be invalid under California Insurance Code Section 11580.04.

E. The limits of insurance required in this Contract may be satisfied by a combination of primary and excess insurance. Any excess insurance shall contain or be

For Council Approval
Not for Bidding

endorsed to contain a provision that such coverage shall also apply on a primary and noncontributory basis for the benefit of the City (if agreed to in a written contract) before the City's own insurance shall be called upon to protect it as a named insured.

F. The insurance procured by Contractor shall be subject to the approval of the City, but any acceptance of insurance certificates by the City shall in no way limit or relieve Contractor of its duties and responsibilities under the Agreement.

G. Contractor shall be responsible for all premiums, deductibles, and self-insured retention applicable to the insurance it is required to procure under the Contract. All deductibles or self-insured retentions over five hundred thousand dollars ($500,000) must be approved by the City, in writing. Contractor shall be responsible for all deductibles, self-insured retention payments, and/or increased premiums incurred if the City's policies of insurance are forced to cover damages or respond to claims for which Contractor or its Subcontractors were obligated to provide insurance under the Contract.

H. Failure of the City to enforce in a timely manner any of the requirements of these insurance provisions shall not act as a waiver to enforcement of any of these provisions at a later date.

I. Contractor's indemnity obligations shall not be limited by these insurance provisions and shall survive the expiration of the Contract and the insurance provisions of the Contract shall likewise not be limited by the indemnity provisions of the Contract.

J. THE CITY RESERVES THE RIGHT TO WITHHOLD ANY PROGRESS PAYMENTS TO THE CONTRACTOR IN THE EVENT OF NONCOMPLIANCE WITH ANY INSURANCE REQUIREMENTS.

For Council Approval
Not for Bidding

Bond No. _____
Premium $_____

PUBLIC WORKS
FAITHFUL PERFORMANCE BOND
(Project: Maidu Softball Restroom Renovation)

WHEREAS, the City of Roseville ("CITY") has awarded a bid and contract to _____ as contractor ("PRINCIPAL") for the public work described as _____ _____ (the "WORK"). The contract ("AGREEMENT"), for the public work described above, and all of its terms and conditions are incorporated by reference and made a part hereof; and

WHEREAS, the PRINCIPAL is required to furnish a bond in connection with the AGREEMENT guaranteeing its faithful performance; and

NOW, THEREFORE, we the undersigned PRINCIPAL and _____ _____, a _____, admitted and duly authorized to transact business under the laws of the State of California, as SURETY ("SURETY"), are held and firmly bound unto the CITY or its successors and assigns in the sum of _____ dollars ($_____) (which amount is not less than 100% of the AGREEMENT price) to be paid to the CITY or its successors and assigns; and for which payment, well and truly to be made, we bind ourselves, our heirs, executors and administrators, successors or assigns jointly and severally, firmly by these presents.

The condition of this obligation is such that if the PRINCIPAL, or its heirs, executors, administrators, successors or assigns, shall abide by, and in all respects promptly and faithfully perform the covenants, conditions and provisions in said AGREEMENT and any alteration thereof made as therein provided, notice of which alterations to Surety being hereby waived, on its part to be kept and performed at the time and in the manner therein specified, and in all respects according to their true intent and meaning, and shall indemnify and save harmless CITY, its officers, agents, employees, volunteers as therein stipulated, then this obligation shall be null and void; otherwise, this obligation shall be and remain in full force and effect.

As condition precedent to the satisfactory completion of the contract, the obligation of the PRINCIPAL and SURETY under this Bond shall remain in effect for a period of one (1) year after the completion and acceptance of the WORK. During that time, if the PRINCIPAL, its heirs, executors, administrators, successors or assigns fails to make full, complete and satisfactory repair and replacement or totally protect the CITY from any loss or damage made evident during that year which results from or is caused by either defective materials or faulty workmanship in the prosecution of the WORK, then the obligation shall remain in full force and effect. However, anything in

For Council Approval
Not for Bidding

this paragraph to the contrary notwithstanding, the obligation of the SURETY shall continue so long as any obligation of the PRINCIPAL remains.

No prepayment or delay in payments, and no change, extension, addition or alteration of any provision of the AGREEMENT or in the specifications agreed to between the PRINCIPAL and the CITY, or any forbearance on the part of the CITY shall operate to relieve the SURETY. The SURETY hereby waives the provisions of Section 2819 of the California Civil Code. The SURETY waives all rights of subrogation against the CITY or any person employed by the CITY. If the contract price increases by the issuance of change orders, the amount specified in this bond shall increase by the same amount.

Whenever PRINCIPAL shall be and declared by CITY to be in default under the AGREEMENT, SURETY shall promptly remedy the default, or shall promptly do one of the follow at CITY's election:

1. Undertake through its agents or independent contractors, reasonably acceptable to CITY, to complete the AGREEMENT in accordance with its terms and conditions and to pay and perform all obligations of PRINCIPAL under the AGREEMENT, including without limitation, all obligations with respect to warranties, guarantees, and the payment of liquidated damages.

2. Reimburse CITY for all costs CITY incurs in completing the AGREEMENT, and in correcting, repairing or replacing defects in materials or workmanship and/or materials and workmanship which do not conform to the specifications in the AGREEMENT.

SURETY's obligations hereunder are independent of the obligations of any other surety for the performance of the AGREEMENT, and suit may be brought against SURETY and such other sureties, jointly and severally, or against any one or more of them, or against less than all of them without impairing CITY's rights against the others.

No right of action shall accrue on this bond to or for the use of any person or corporation other than CITY or its successors or assigns.

As part of the obligation secured hereby and in addition to the face amount specified therefore, there shall be included costs and reasonable expenses and fees, including reasonable attorneys' fees, incurred by CITY in successfully enforcing such obligation, all to be taxed as costs and included in any judgment rendered.

[SIGNATURES NEXT PAGE]

For Council Approval
Not for Bidding

IN WITNESS WHEREOF, this instrument has been duly executed by the PRINCIPAL and SURETY above-named, on the ____ day of _____, 20___.

PRINCIPAL:

BY:_____

PRINT NAME: _____

PRINT TITLE: _____

AND

BY: _____

PRINT NAME: _____

PRINT TITLE:_____

SURETY:

BY:_____

PRINT NAME: _____

PRINT TITLE:_____

MAILING ADDRESS:

_____

_____

_____

(Notarization by Surety and copy of Power of Attorney required.)

APPROVED AS TO FORM:

BY: _____
City Attorney

For Council Approval
Not for Bidding

THIS PAGE INTENTIONALLY LEFT BLANK

For Council Approval
Not for Bidding

Bond No. _____
Premium $_____

PUBLIC WORKS
LABOR AND MATERIALS PAYMENT BOND
(Project: Maidu Softball Restroom Renovation)

WHEREAS, the City of Roseville ("CITY"), has awarded a bid and contract to _____ as contractor ("PRINCIPAL"), for the public work described as _____ _____ (the "WORK"). The contract ("AGREEMENT"), for the public work described above, and all of its terms and conditions are incorporated by reference and made a part hereof; and

WHEREAS, the PRINCIPAL is required to furnish a bond in connection with the AGREEMENT guaranteeing payment of persons who provide labor and material; and

NOW, THEREFORE, we the undersigned PRINCIPAL and _____ _____, a _____, admitted and duly authorized to transact business under the laws of the State of California, as SURETY ("SURETY"), are held and firmly bound unto the CITY or its successors and assigns in the sum of _____ dollars ($_____) (which amount is not less than 100% of the AGREEMENT price) to be paid to the CITY or its successors and assigns; and for which payment, well and truly to be made, we bind ourselves, our heirs, executors and administrators, successors or assigns jointly and severally, firmly by these presents.

The condition of the obligation is such that if the PRINCIPAL, its subcontractors, heirs, executors, administrators, successors or assigns fails to pay any of the persons named in Section 8004 or 9100 of the Civil Code of the State of California, or the amounts due under the Unemployment Insurance Code of the State of California, or any amounts required to be deducted, withheld and paid over to the Employment Development Department from the wages of employees of the PRINCIPAL and its subcontractors pursuant to Section 13020 of the Unemployment Insurance Code, with respect to work or labor performed by any such claimant, that the SURETY will pay for the same, in an amount not exceeding the sum specified in this bond, and also, in case suit is brought upon the bond, shall pay reasonable attorneys' fees, to be fixed by the Court.

This bond shall inure to the benefit of any and all persons, companies, and corporations entitled to file a Stop Payment Notice pursuant to the provisions of Section 9350 et seq. of the Civil Code of the State of California, so as to give a right of action to them or their assigns in any suit brought upon this bond.

For Council Approval
Not for Bidding

No prepayment or delay in payments, and no change, extension, addition or alteration of any provision of the AGREEMENT or in the specifications agreed to between the PRINCIPAL and the CITY, or any forbearance on the part of the CITY shall operate to relieve the SURETY. The SURETY hereby waives the provisions of Section 2819 of the California Civil Code. The SURETY waives all rights of subrogation against the CITY or any person employed by the CITY. If the contract price increases by the issuance of change orders, the amount specified in this bond shall increase by the same amount.

As part of the obligation secured hereby and in addition to the face amount specified therefore, there shall be included costs and reasonable expenses and fees, including reasonable attorneys' fees, incurred by CITY in successfully enforcing such obligation, all to be taxed as costs and included in any judgment rendered.

IN WITNESS WHEREOF, this instrument has been duly executed by the PRINCIPAL and SURETY above-named, on the _____ day of _____, 20__.

PRINCIPAL:

BY:_____

PRINT NAME: _____

PRINT TITLE: _____

AND

BY: _____

PRINT NAME: _____

PRINT TITLE:_____

SURETY:

BY:_____

PRINT NAME: _____

PRINT TITLE:_____

MAILING ADDRESS:

_____

_____

_____

(Notarization by Surety and copy of Power of Attorney required.)

APPROVED AS TO FORM:

BY: _____
City Attorney

For Council Approval
Not for Bidding

CITY OF ROSEVILLE

GENERAL CONDITIONS

FOR

BUILDINGS AND GROUNDS

For Council Approval
Not for Bidding

THIS PAGE INTENTIONALLY LEFT BLANK

For Council Approval
Not for Bidding

CITY OF ROSEVILLE
GENERAL CONDITIONS
FOR
BUILDINGS AND GROUNDS

SECTION 1: DEFINITIONS AND TERMS GC-1:1

1-1.01 GENERAL GC-1:1
1-1.02 ACCEPTANCE GC-1:1
1-1.03 ADDENDUM GC-1:1
1-1.04 AS-BUILT DOCUMENTS, AS-BUILT DRAWINGS AND RECORD DOCUMENTS GC-1:1
1-1.05 ASSESSMENT GC-1:1
1-1.06 BENEFICIAL OCCUPANCY GC-1:2
1-1.07 BID GUARANTY GC-1:2
1-1.08 BIDDER GC-1:2
1-1.09 BIDDING DOCUMENTS GC-1:2
1-1.10 CHANGE ORDER GC-1:2
1-1.11 CITY GC-1:2
1-1.12 CITY ATTORNEY GC-1:2
1-1.13 CITY CLERK GC-1:2
1-1.14 CLAIM GC-1:2
1-1.15 CONSTRUCTION SCHEDULE GC-1:3
1-1.16 CONTRACT OR AGREEMENT GC-1:3
1-1.17 CONTRACT CONDITIONS GC-1:3
1-1.18 CONTRACT DOCUMENTS GC-1:3
1-1.19 CONTRACT DRAWINGS GC-1:3
1-1.20 CONTRACT PRICE GC-1:4
1-1.21 CONTRACT TIME GC-1:4
1-1.22 CONTRACTOR GC-1:4
1-1.23 DAY OR DAYS GC-1:4
1-1.24 DEPARTMENT GC-1:4
1-1.25 DIRECT COSTS GC-1:4
1-1-26 DIRECTOR. GC-1:6
1-1.27 EMERGENCY. GC-1:6
1-1.28 ENGINEER OR ARCHITECT GC-1:7
1-1.29 FINAL COMPLETION GC-1:7
1-1.30 FORCE ACCOUNT GC-1:7
1-1.31 GENERAL NOTES GC-1:7
1-1.32 INSTALLATION, INSTALL GC-1:7
1-1.33 LABORATORY GC-1:7
1-1.34 LEGAL HOLIDAYS GC-1:7
1-1.35 LIQUIDATED DAMAGES GC-1:7
1-1.36 NOTICE OF COMPLETION GC-1:8
1-1.37 NOTICE TO PROCEED GC-1:8
1-1.38 NOTICE OF TERMINATION GC-1:8

For Council Approval
Not for Bidding

1-1.39 OVERHEAD....GC-1:8
1-1.40 PREMISES....GC-1:9
1-1.41 PROFESSIONAL ENGINEER....GC-1:9
1-1.42 PROJECT MANUAL....GC-1:9
1-1.43 PROPOSAL FORMS....GC-1:9
1-1.44 REQUEST FOR INFORMATION (RFI)....GC-1:9
1-1.45 SAFETY....GC-1:9
1-1.46 SCHEDULE OF VALUES....GC-1:9
1-1.47 SHOP DRAWINGS....GC-1:10
1-1.48 SPECIFICATIONS....GC-1:10
1-1.49 SUBCONTRACTOR....GC-1:10
1-1.50 SUBMITTALS....GC-1:10
1-1.51 SUPPLEMENTAL CONDITIONS....GC-1:10
1-1.52 SUPPLIER....GC-1:10
1-1.53 WORK....GC-1:11
1-1.54 WORK SITE....GC-1:11
1-1.55 WORKING DRAWINGS....GC-1:11

SECTION 2: CONTROL AND SCOPE OF THE WORK....GC-2:1

2-1.01 AUTHORITY OF DIRECTOR....GC-2:1
2-1.02 INTENT OF CONTRACT DOCUMENTS....GC-2:1
2-1.03 EXAMINATION AND VERIFICATION OF CONTRACT DOCUMENTS....GC-2:2
2-1.04 CONTRACT DRAWINGS....GC-2:3
2-1.05 COORDINATION AND INTERPRETATION OF CONTRACT DOCUMENTS....GC-2:3
2-1.06 INDEPENDENT CONTRACTOR STATUS....GC-2:5
2-1.07 ORDER OF WORK....GC-2:5
2-1.08 SUBMITTALS....GC-2:5
2-1.08A SHOP DRAWINGS....GC-2:6
2-1.08B DESCRIPTIVE DATA....GC-2:7
2-1.08C SAMPLES....GC-2:7
2-1.08D MANUALS, INSTRUCTIONS AND AFFIDAVIT....GC-2:7
2-1.08E ALTERNATIVES....GC-2:10
2-1.09 DISPOSAL OF MATERIAL OUTSIDE THE WORK SITE....GC-2:12
2-1.10 ACCESS TO THE WORK....GC-2:12
2-1.11 TEMPORARY UTILITIES....GC-2:12
2-1.12 UTILITY FACILITIES....GC-2:13
2-1.13 PRESERVATION AND CLEANING....GC-2:14
2-1.14 LIMITATIONS ON WORK SITE AND PREMISES....GC-2:14
2-1.15 DUST CONTROL....GC-2:15
2-1.16 SANITATION....GC-2:15
2-1.17 NIGHT WORK AND NORMAL WORKING HOURS....GC-2:15
2-1.18 LINES AND GRADES....GC-2:16
2-1.19 ARCHEOLOGICAL DISCOVERIES....GC-2:17
2-1.20 PRESERVATION OF MONUMENTS....GC-2:17
2-1.21 CONFORMITY WITH CONTRACT DOCUMENTS....GC-2:18

For Council Approval
Not for Bidding

2-1.22 FINAL CLEANUP GC-2:18
2-1.23 AS-BUILT DOCUMENTS AND DRAWINGS GC-2:18
2-1.24 SUPERINTENDENCE GC-2:19
2-1.25 CHARACTER OF WORKER GC-2:20
2-1.26 INSPECTION GC-2:20
2-1.27 REMOVAL OF REJECTED AND UNAUTHORIZED WORK GC-2:21

SECTION 3: CHANGES IN THE WORK GC-3:1

3-1.01 CHANGES GC-3:1
3-1.02 PROPOSED CHANGE ORDERS GC-3:2
3-1.03 EMERGENCY AND INDETERMINATE TYPE CHANGE ORDERS GC-3:3
3-1.04 EXECUTED CHANGE ORDER GC-3:3
3-1.05 CONTRACT PRICE ADJUSTMENT GC-3:3
3-1.06 FORCE ACCOUNT PAYMENT GC-3:5
3-1.06A LABOR GC-3:6
3-1.06B MATERIALS GC-3:6
3-1.06C EQUIPMENT GC-3:7
3-1.06D MARKUPS GC-3:8
3-1.06E RECORDS GC-3:9
3-1.07 COST REDUCTION PROPOSALS GC-3:11

SECTION 4: CONTROL OF MATERIALS GC-4:1

4-1.01 MATERIALS GC-4:1
4-1.02 PRODUCT AND REFERENCE STANDARDS GC-4:2
4-1.03 SAMPLING AND TESTING OF MATERIALS GC-4:2
4-1.04 CERTIFICATES OF COMPLIANCE GC-4:7

SECTION 5: LEGAL RELATIONS AND RESPONSIBILITY GC-5:1

5-1.01 LAWS TO BE OBSERVED GC-5:1
5-1.02 HOURS OF LABOR GC-5:1
5-1.03 NONDISCRIMINATION GC-5:2
5-1.04 PREVAILING WAGE GC-5:3
5-1.05 REGISTRATION REQUIRED AS QUALIFICATION TO BID GC-5:6
5-1.06 PAYROLL RECORDS GC-5:7
5-1.07 SAFETY REQUIREMENTS GC-5:10
5-1.08 SUBSURFACE EXCAVATIONS, NOTIFICATION GC-5:15
5-1.09 PUBLIC SAFETY GC-5:15
5-1.10 EMERGENCIES GC-5:17
5-1.11 APPRENTICES GC-5:18
5-1.12 FAIR LABOR STANDARDS ACT GC-5:18
5-1.13 WORKERS' COMPENSATION GC-5:19
5-1.14 AIR POLLUTION CONTROL AND ASBESTOS GC-5:19
5-1.15 USE OF PESTICIDES GC-5:20
5-1.16 SOUND AND LIGHT CONTROL REQUIREMENTS GC-5:20
5-1.17 WEIGHT LIMITATIONS GC-5:21
5-1.18 ENVIRONMENTAL CLEARANCES; MITIGATION MONITORING PROGRAMS; AND REGULATORY AGENCY PERMIT

For Council Approval
Not for Bidding

	REQUIREMENTS	**GC-5:21**
5-1.19	**PERMITS AND LICENSES**	**GC-5:21**
5-1.20	**WATER POLLUTION**	**GC-5:22**
5-1.21	**PROTECTION AND USE OF PROPERTY**	**GC-5:23**
5-1.22	**RESPONSIBILITY FOR DAMAGE AND INDEMNIFICATION**	**GC-5:24**
5-1.23	**INSURANCE COVERAGE**	**GC-5:26**
5-1.24	**OTHER INSURANCE PROVISIONS**	**GC-5:31**
5-1.25	**THIRD PARTY BENEFICIARY**	**GC-5:33**
5-1.26	**COORDINATION AND ACCESS**	**GC-5:33**
5-1.27	**OCCUPANCY BY THE DEPARTMENT PRIOR TO ACCEPTANCE**	**GC-5:34**
5-1.28	**RIGHT TO OPERATE UNSATISFACTORY FACILITIES AND EQUIPMENT**	**GC-5:35**
5-1.29	**CONTRACTOR'S RESPONSIBILITY FOR THE WORK**	**GC-5:36**
5-1.30	**RESPONSIBILITY FOR UTILITIES**	**GC-5:37**
5-1.31	**PROPERTY RIGHTS IN MATERIALS**	**GC-5:39**
5-1.32	**COURT ORDERED DELAY**	**GC-5:39**
5-1.33	**NO PERSONAL LIABILITY**	**GC-5:39**
5-1.34	**RIGHTS IN LAND AND IMPROVEMENTS**	**GC-5:40**
5-1.35	**ANTITRUST CLAIMS**	**GC-5:40**
5-1.36	**RIGHTS TO DRAWINGS, TECHNICAL DATA PATENTS**	**GC-5:40**
5-1.37	**PAYMENT OF TAXES**	**GC-5:41**
5-1.38	**GRATUITIES AND CONFLICT OF INTEREST**	**GC-5:42**
5-1.39	**COOPERATION**	**GC-5:43**
5-1.40	**DIGGING TRENCHES OR OTHER EXCAVATIONS**	**GC-5:43**
5-1.41	**CONTRACTOR REGISTRATION**	**GC-5:44**
5-1.42	**CITY OF ROSEVILLE ENCROACHMENT PERMITS AND RIGHTS-OF-WAY**	**GC-5:45**
SECTION 6: PROSECUTION AND PROGRESS		**GC-6:1**
6-1.01	**SUBLETTING AND SUBCONTRACTING**	**GC-6:1**
6-1.02	**ASSIGNMENT**	**GC-6:2**
6-1.03	**BEGINNING OF WORK**	**GC-6:2**
6-1.04	**PROGRESS SCHEDULE.**	**GC-6:3**
6-1.05	**SCHEDULE OF VALUES**	**GC-6:9**
6-1.06	**CITY'S RIGHT TO STOP WORK**	**GC-6:9**
6-1.07	**TIME OF COMPLETION**	**GC-6:11**
6-1.08	**LIQUIDATED DAMAGES**	**GC-6:12**
6-1.09	**DELAYS AND EXTENSIONS TO THE WORK**	**GC-6:13**
6-1.10	**TERMINATION**	**GC-6:18**
6-1.10A	***TERMINATION OF AGREEMENT – CONVENIENCE OF CITY***	**GC-6:18**
6-1.10B	***TERMINATION OF AGREEMENT - FOR CAUSE***	**GC-6:21**
SECTION 7: ACCEPTANCE AND PAYMENT		**GC-7:1**
7-1.01	**ACCEPTANCE**	**GC-7:1**
7-1.02	**SCOPE OF PAYMENT**	**GC-7:2**
7-1.03	**NOTICE OF POTENTIAL CLAIM**	**GC-7:2**
7-1.04	**CLAIMS**	**GC-7:5**

For Council Approval
Not for Bidding

7-1.05 DISPUTE RESOLUTION PROCEDURE GC-7:6
7-1.06 STOP PAYMENT NOTICES GC-7:7
7-1.07 PROGRESS PAYMENTS GC-7:7
7-1.08 PAYMENT FOR MATERIALS AND EQUIPMENT ON HAND GC-7:9
7-1.09 RETENTION ON PROGRESS PAYMENTS GC-7:11
7-1.10 FINAL PAYMENT GC-7:12
7-1.11 CLERICAL ERRORS GC-7:14
7-1.12 WARRANTY GC-7:14
7-1.13 WARRANTY OF TITLE GC-7:16

For Council Approval
Not for Bidding

For Council Approval
Not for Bidding

SECTION 1

DEFINITIONS AND TERMS

1-1.01 **GENERAL.** When the following abbreviations and terms or pronouns in place of them appear in the Contract Documents, the intent and meaning shall be interpreted as provided in this Section 1.

1-1.02 **ACCEPTANCE.** Formal Acceptance by resolution by the Roseville City Council of the Contract when completed in all respects in accordance with the Contract Documents and any modifications previously approved.

1-1.03 **ADDENDUM.** Written interpretation or revision to any of the Contract Documents issued by the City before the bid opening.

1-1.04 **AS-BUILT DOCUMENTS, AS-BUILT DRAWINGS AND RECORD DOCUMENTS.** As-Built Documents, As-Built Drawings and Record Documents are all contract documents modified to reflect changes during the construction phase. Specifically, As-Built Documents/Drawings are a revised set of drawings submitted by the Contractor upon Final Completion of a project. They reflect changes made in the Specifications and Working Drawings during the construction process, and show the exact dimensions, geometry, and location of all elements of the work completed under the Contract. Record Documents, on the other hand, are compiled by the Engineer or Architect based on the As-Built Documents/Drawings submitted by the Contractor. They reflect the Engineer or Architect's concurring review of what changes were denoted, why they were made and where they occurred and create a record set of drawings.

1-1.05 **ASSESSMENT.** A cost imposed on the Contractor for non-compliance

For Council Approval
Not for Bidding

with certain contractual requirements.

1-1.06 **BENEFICIAL OCCUPANCY.** The taking possession of a portion of the Work by the City for its use and/or occupancy on other than a temporary or emergency basis.

1-1.07 **BID GUARANTY.** The cashier's, certified check, irrevocable standby letter of credit, deposit of securities, or Bidder's Bond, accompanying the bid submitted by the Bidder, as a guaranty that the Bidder will enter into an agreement with the City for the performance of the Work, if the Agreement is awarded to Bidder, and the Bidder will submit the required Contract Bonds and Certificate of Insurance. Also referred to as the Bidder's Security.

1-1.08 **BIDDER.** Individual, firm, partnership, limited liability company, corporation, joint venture, or any combination thereof, submitting a Proposal for the Work, acting directly, or through a duly authorized representative.

1-1.09 **BIDDING DOCUMENTS.** Includes the Notice to Bidders, Bidding Requirements, Contract Conditions, Drawings, and Addenda.

1-1.10 **CHANGE ORDER.** Any written order to the Contractor directing an addition, deletion, or modification of the Work, or an adjustment in the Contract Price or Contract Time provided in the Contract Documents and issued after the Agreement has been signed.

1-1.11 **CITY.** The City of Roseville.

1-1.12 **CITY ATTORNEY.** The City Attorney of the City.

1-1.13 **CITY CLERK.** The City Clerk of the City.

1-1.14 **CLAIM.** A separate demand by Contractor sent by registered mail or certified mail with return receipt requested, for one or more of the following: (a) a time extension, including, without limitation, for relief for damages or penalties for delay assessed by

For Council Approval
Not for Bidding

the City; (b) payment by the City of money or damages arising from work done by, or on behalf of, Contractor pursuant to the Contract Documents and payment for which is not otherwise expressly provided or to which Contractor is not otherwise entitled; and (c) payment of an amount that is disputed by the City.

1-1.15 **CONSTRUCTION SCHEDULE.** A list or graphic display of construction activities required for completing the Work, in a format required by the Contract Documents. The duration, start and finish date, and sequence of significant activities, critical path, float and milestones must be indicated in the Construction Schedule.

1-1.16 **CONTRACT OR AGREEMENT.** The written agreement relating to the Work to be performed, the labor, materials, and equipment to be furnished, and the payment to be made therefor. The Agreement/Contract is part of and incorporates all of the Contract Documents.

1-1.17 **CONTRACT CONDITIONS.** Includes the General Conditions, Supplemental Conditions, and Specifications.

1-1.18 **CONTRACT DOCUMENTS.** Includes those documents that form the basis of the Contract, including but not limited to, Bidding Documents, the Bid or Proposal, Contract Bonds, the Contract, all required insurance certificates or endorsements, all bonds, all required certifications or statements, Change Orders, any Contract Amendment, any City Standard which is incorporated by reference and these City of Roseville General Conditions for Buildings and Grounds.

1-1.19 **CONTRACT DRAWINGS.** The official drawings including plans, elevations, sections, detail drawings, diagrams, plated, General Notes, information and schedules thereon, or exact reproductions thereof, showing the location, character, dimension, and details

For Council Approval
Not for Bidding

of the Work. The Contract Drawings include any drawings or plates bound within the Supplemental Conditions.

1-1.20 **CONTRACT PRICE.** The total compensation to be paid to the Contractor in accordance with the terms of the Agreement.

1-1.21 **CONTRACT TIME.** The number of Days, or portion thereof, allowed for completion of the Work, including all authorized time extensions. The effective date for commencement of the Work specified in the Notice to Proceed shall define the beginning of the Contract Time.

1-1.22 **CONTRACTOR.** Individual, firm, partnership, limited liability company, corporation, joint venture, or any combination thereof, who has entered into the Agreement with City.

1-1.23 **DAY OR DAYS.** Unless otherwise designated, Day or Days as used in the Contract Documents will be understood to mean calendar Day or Days.

1-1.24 **DEPARTMENT.** The Department for Contract Administration, as identified in the Supplemental Conditions.

1-1.25 **DIRECT COSTS.** Those cost items (including labor, materials, equipment and any subcontractor's work) that are used in the actual performance of, and are specifically and uniquely attributable to the Work or changed Work. Direct Costs do not include Overhead. Direct Costs only include the following:

A. Payroll costs for employees in the direct employ of Contractor in the performance of the Work under schedules of job classifications agreed upon by City and Contractor. Payroll costs for employees not employed full time on the Work shall be apportioned on the basis of their time spent on the Work. Payroll costs shall include salaries and

For Council Approval
Not for Bidding

wages plus the cost of fringe benefits which shall include social security contributions, unemployment, excise and payroll taxes, workers' compensation, health and retirement benefits, sick leave, vacation and holiday pay applicable thereto. Such employees may include superintendents and foremen at the site. The expenses of performing work after regular working hours, on Saturday, Sunday or legal holidays shall be included in the above only to the extent authorized by City in writing.

B. Cost of all materials and equipment furnished and incorporated in the Work, including costs of transportation and storage thereof, and suppliers' field services required in connection therewith. All trade discounts, rebates and refunds and all returns from sale of surplus materials and equipment shall accrue to City, and Contractor shall make provisions so that they may be obtained.

C. Payments made by Contractor to the subcontractors for work performed by subcontractors. If required by City, Contractor shall obtain competitive bids from subcontractors acceptable to Contractor and shall deliver such bids to City who will then determine which bids will be accepted. If a subcontract provides that the subcontractor is to be paid on the basis of cost of the work plus a fee, the subcontractor's cost of the work shall be determined in the same manner as Contractor's cost of the work. All subcontracts shall be subject to the other provisions of the Contract Documents insofar as applicable.

D. Costs of special consultants (including engineers, architects, testing laboratories, surveyors, and accountants) employed for services specifically, and only, related to the Work.

E. Supplemental costs including the following:

1. The proportion of necessary transportation, travel and subsistence

For Council Approval
Not for Bidding

expenses of Contractor's employees incurred in discharge of duties connected with the Work.

2. Cost, including transportation and maintenance, of all materials, supplies, equipment, machinery, appliances, office and temporary facilities at the site and hand tools not owned by the workers, which are consumed in the performance of the Work, and cost, less market value of such items used but not consumed which remain the property of Contractor.

3. Rentals of all construction equipment and machinery and the parts thereof whether rented from Contractor or others in accordance with rental agreements approved by City, and the costs of transportation, loading, unloading, installation, dismantling and removal thereof, all in accordance with terms of said rental agreements. The rental of any such equipment, machinery or parts shall cease when the use thereof is no longer necessary for the Work.

4. Sales, consumer, use or similar taxes related to the Work, and for which Contractor is liable, imposed by laws and regulations.

5. The cost of utilities (including the meter and all associated installation costs), fuel and sanitary facilities at the site.

6. Cost of premiums for additional bonds and insurance required because of changes in the Work.

1-1-26 **DIRECTOR.** Director of the Department for Contract Administration or his or her designee.

1-1.27 **EMERGENCY.** Any sudden generally unforeseen occurrence (such as a fire, flood, storm, earthquake, civil disorder, or other natural and/or man-made disaster) that has the potential to adversely affect the safety of life, the Work, and/or adjacent property; to interrupt contracts essential to the performance of the Work; and/or to cause catastrophic failure of City

For Council Approval
Not for Bidding

equipment and/or facilities.

1-1.28 **ENGINEER OR ARCHITECT.** Professional Engineer or Architect designated for a particular project responsible for signing and sealing the permit drawings, interpretation of the drawings where ambiguities exist, review of requests for information, design Change requests and Shop Drawings, resolution of errors and omissions, and finalization of Record Documents.

1-1.29 **FINAL COMPLETION.** When the project has been completed according to the terms and conditions set forth in the Contract Documents. Final Completion is not the same as Acceptance.

1-1.30 **FORCE ACCOUNT.** Payment by force account shall mean payment on the basis of the Contractor's time and materials.

1-1.31 **GENERAL NOTES.** The written instructions, provisions, conditions or other requirements appearing on the Contract Drawings and so identified thereon, which pertain to the performance of the Work.

1-1.32 **INSTALLATION, INSTALL.** Completely assembling, erecting, and/or connecting materials, parts, components, supplies, and related equipment specified or required for the completion of the Work.

1-1.33 **LABORATORY.** Established professional laboratories authorized by the City to test materials and Work involved in the Contract.

1-1.34 **LEGAL HOLIDAYS.** Those days designated as Federal holidays or declared by the City, or otherwise specified in the Contract Documents.

1-1.35 **LIQUIDATED DAMAGES.** The amount prescribed in the Contract Documents to be paid to the City or to be deducted from any payments due or to become due the

For Council Approval
Not for Bidding

Contractor for each day's delay in completing the whole or any specified portion of the Work beyond the time allowed in the Supplemental Conditions.

1-1.36 **NOTICE OF COMPLETION.** A legal notice filed by the City with the Placer County Recorder's Office stating that construction has been completed and accepted by the City.

1-1.37 **NOTICE TO PROCEED.** A written notice given by the City to the Contractor fixing the date on which the Contract Time will commence to run.

1-1.38 **NOTICE OF TERMINATION.** Written notice from the City to the Contractor and/or its Surety terminating the Agreement, or a portion thereof, either for convenience of the City or for default due to the Contractor's failure to perform its contractual obligations.

1-1.39 **OVERHEAD.** Business or administrative expenses (including but not limited to office expenses, administrative staff, rent, insurance, utilities) not chargeable to a particular part of the Work. The term "Overhead" shall include all of the following:

A. Payroll costs and other compensation of Contractor's officers, executives, principals (of partnerships and sole proprietorships), general managers, engineers, architects, estimators, attorneys, auditors, accountants, purchasing and contracting agents, expediters, timekeepers, clerks, and other personnel employed by Contractor whether at the Work Site or in Contractor's principal or a branch office for general administration of the Work and not specifically included in the agreed upon schedule of job classifications, all of which are to be considered administrative costs covered by the Contractor's fee.

B. Expenses of Contractor's principal and branch offices other than Contractor's office at the site.

For Council Approval
Not for Bidding

C. Any part of Contractor's capital expenses, including interest on Contractor's capital employed for the Work and charges against Contractor for delinquent payments.

D. Cost of premiums for all bonds and for all insurance whether or not Contractor is required by the Contract Documents to purchase and maintain the same, except as provided in section 1-1.25.

E. Other overhead or general expense costs of any kind.

1-1.40 **PREMISES.** Shall mean the area within construction easements, easements, rights of entry and City owned property which surrounds the Work Site, limited by the property lines thereof. In some cases Premises may coincide with the Work Site.

1-1.41 **PROFESSIONAL ENGINEER.** An engineer licensed by the Board of Registration for Professional Engineers, State of California.

1-1.42 **PROJECT MANUAL.** A book containing all Contract Documents.

1-1.43 **PROPOSAL FORMS.** The approved forms upon which the City requires that each Bidder submit its bid with regard to the Agreement.

1-1.44 **REQUEST FOR INFORMATION (RFI).** A document issued by the Contractor requesting information concerning the Contract Documents.

1-1.45 **SAFETY.** Includes the practice of identifying potential hazards, assessing their risk, taking corrective action where possible, including and providing control measures such as engineering design, written procedures, and the personal protective equipment for workers in order to eliminate or reduce the risk for exposure in the workplace.

1-1.46 **SCHEDULE OF VALUES.** The breakdown of the Contract Price that will serve as the basis for Contractor's Applications of Payment. Any lump sum bid item

For Council Approval
Not for Bidding

included within the Contract Price will be apportioned among values relating to specific components of the Work covered by said lump sum.

1-1.47 **SHOP DRAWINGS.** Drawings, plans, diagrams, schedules, and other data specifically prepared and submitted to the City by the Contractor, showing in detail: (a) the proposed fabrication and assembly of a special component of the Work; and (b) the Installation (form, fit and attachment details) of a special component of the Work. Shop Drawings shall be deemed to include Working Drawings, Product Data, literature, and applicable performance and test data.

1-1.48 **SPECIFICATIONS.** The technical Specifications for the Work prepared by the Director or an Engineer or Architect describing in detail the nature of the Work, its components, any performance standards, and how the Work is to be constructed.

1-1.49 **SUBCONTRACTOR.** Any individual, firm, partnership, limited liability company, corporation, joint venture, or combination thereof, other than employees of the Contractor, engaged by the Contractor to furnish services, labor, equipment and materials for a portion of the Work.

1-1.50 **SUBMITTALS.** Those documents required to be submitted by the Contractor for review by the City in accordance with the Contract Documents.

1-1.51 **SUPPLEMENTAL CONDITIONS.** The Supplemental Conditions are specific clauses modifying or supplementing these General Conditions.

1-1.52 **SUPPLIER.** Any individual, firm, partnership, limited liability company, corporation, joint venture, or combination thereof, other than employees of the Contractor, that supplies a tangible product as a portion of the Work, with services usually limited to delivery and/or required testing, and with manufacturing, fabrication, or production facilities located off

For Council Approval
Not for Bidding

the Work Site.

1-1.53 **WORK.** The furnishing of all labor, and the furnishing and Installing of all materials, articles, supplies and equipment as specified, designated, or required by the Contract Documents.

1-1.54 **WORK SITE.** All or portion of the Premises that the Work is limited to as shown on the Contract Drawings or designated by the Director. Public streets are not included unless Work is being done within the street right-of-way.

1-1.55 **WORKING DRAWINGS.** Original drawings prepared by the Contractor and/or its Subcontractors or Suppliers, of any tier, illustrating Work required for construction that will not become an integral part of the completed Work. This includes, but is not limited to, drawings for temporary structures such as decking, bulkheads, excavation supports, utility support, groundwater control, forming, falsework, access roads, staging areas, staging plans, and diversion plans. A Working Drawing is one type of a Shop Drawing.

For Council Approval
Not for Bidding

THIS PAGE INTENTIONALLY LEFT BLANK

For Council Approval
Not for Bidding

SECTION 2

CONTROL AND SCOPE OF THE WORK

2-1.01 **AUTHORITY OF DIRECTOR.** The Contract shall be performed in a manner satisfactory to the Director who shall decide all questions which may arise as to the quality or acceptability of materials furnished and Work performed and as to the manner of performance and rate of progress of the Work; all questions which may arise as to the interpretation of the Contract Documents; all questions as to the acceptable fulfillment of the Contract on the part of the Contractor; and all questions as to compensation. The Director shall have authority to enforce and make effective such decisions and orders in the event the Contractor fails to promptly carry out the same.

2-1.02 **INTENT OF CONTRACT DOCUMENTS.** The Contract Documents are complementary, and what is called for by one shall be as binding as if called for by all. The intent of the Contract Documents is to describe the details for the construction and completion of the Work. Where the Contract Documents describe portions of the Work in general terms, but not in complete detail, it is understood that only the best general practice shall be followed and that only materials and workmanship of the best quality are to be used. Any Work, materials, or equipment that are customarily provided, or that are reasonably inferable from the Contract Documents as being required to produce the intended result, shall be supplied, whether or not specifically called for. When words, which have a well-known technical or trade meaning are used to describe work, materials, or equipment, such words shall be interpreted in accordance with that meaning. Unless otherwise specified, the Contractor shall furnish all labor, materials, tools, equipment, and incidentals, and do all the Work involved in executing the Contract in a

For Council Approval
Not for Bidding

satisfactory and workmanlike manner.

Reference to standard specifications, manuals or codes of any technical society, organization or association, or to the laws or regulations of any governmental authority, whether such reference be specific or by implication, shall mean the latest standard specification, manual, code, laws, or regulations in effect on the first published date of the Notice to Contractors, except as may be otherwise specifically stated. However, no provision of any referenced standard specification, manual or code (whether or not specifically incorporated by reference in the Contract Documents) shall be effective to change the duties and responsibilities of City or Contractor, or any of their consultants, agents, or employees from those set forth in the Contract Documents, nor shall it be effective to assign to City, or City's designated representative, any duty or authority to supervise or direct the furnishing or performance of the Work or any duty or authority to undertake responsibility contrary to other provisions of the Contract Documents.

The Contract Documents are divided into parts, divisions, sections and articles for convenience, organization and reference. Generally, there has been no attempt to divide the Specifications sections into work performed by the various building trades, work by separate Subcontractors, or work required for separate facilities in the project.

2-1.03 **EXAMINATION AND VERIFICATION OF CONTRACT DOCUMENTS.** The Contractor shall thoroughly examine and become familiar with all of the various parts of the Contract Documents and shall determine the nature and location of the Work, the general and local conditions (including applicable laws) and all other matters which can in any way affect the cost, progress or performance of the Work under this Agreement. Failure to make an examination necessary for this determination shall not release the Contractor from the obligations of the Agreement. No oral agreement or conversation with any officer, or employee

For Council Approval
Not for Bidding

of the City, or with the City's designated representative either before or after the execution of the Agreement, shall affect or modify any of the terms or obligations contained in the Contract Documents.

2-1.04 **CONTRACT DRAWINGS.** The Contract Drawings consist of general drawings and show such plans, elevations, sections, details and schedules as are necessary to give a graphic and pictorial description of the contemplated construction. All authorized alterations affecting the requirements and information given on the Contract Drawings shall be in writing.

2-1.05 **COORDINATION AND INTERPRETATION OF CONTRACT DOCUMENTS.** All Contract Documents are essential parts of the Contract, and a requirement occurring in one is as binding as though occurring in all. They are intended to be complementary, and to describe and provide for a complete Work.

In the event of inconsistencies between requirements contained in different components of the Contract Documents, the precedence of the Contract Documents shall be as follows to resolve conflicts:

1. Change Orders
2. The Contract (including Addenda)
3. The Supplemental Conditions
4. Specifications
5. Contract Drawings
6. The General Conditions

Should it appear that the Work to be done or any of the matters relative thereto are not sufficiently detailed or explained in the Contract Documents, the Contractor shall submit a

For Council Approval
Not for Bidding

Request for Information ("RFI") to the Director for such further explanations as may be necessary and shall conform to the written explanation given as if part of the Contract Documents. The decisions of the Director shall be final.

Contractor shall anticipate that it will be necessary to prepare and submit RFIs regarding the Contract Documents. The City will respond to each RFI by no later than fourteen (14) Days after receipt of the RFI, unless the RFI is of significant complexity. Furthermore, in the event that there are numerous RFIs pending, Contractor shall cooperate with the City in establishing a priority for responding to the RFIs, and potentially some RFIs may be responded to beyond the fourteen (14) Day period.

Each RFI prepared by Contractor shall be full and complete. Contractor shall prepare RFIs so as to not cause any delay to the progress of the Work and to not cause any impact to Contractor's labor productivity in the field. Contractor shall not assert any Claims for delay or interference against the City if Contractor fails to timely submit any RFI to the City, after consideration of the response period allowed for by the City.

The response to an RFI shall not, by itself, constitute a writing that authorizes Contractor to perform any Work that causes an adjustment to either the Contract Price or the Contract Time. If Contractor believes that any response to any RFI should constitute a compensable change, Contractor shall provide a Notice of Potential Claim as provided in Section 7-1.03, below. Contractor's failure to provide the required written notice shall constitute a waiver of the Contractor's right to seek a compensable change based on the RFI response.

The Contractor shall examine all Contract Documents; shall verify all figures in the Contract Documents before laying out the Work; shall promptly notify the City of all errors, inconsistencies, and/or omissions that it discovers; and, in instances where such non-

For Council Approval
Not for Bidding

conformities are discovered, shall obtain specific instructions in writing from the City before proceeding with the Work. Contractor's performance of any Work affected by such non-conformities prior to the City's decision shall be at the Contractor's risk. Any Work that is customarily provided or that is reasonably inferable shall not relieve the Contractor from performing such work at no additional expense and/or delay, and such Work shall be performed as if fully set forth in the Contract Documents.

2-1.06 **INDEPENDENT CONTRACTOR STATUS.** The Contractor shall independently perform all Work required by the Contract Documents and shall not be considered as an agent or employee of the City, nor shall the Contractor's Subcontractors or employees be considered as subagents of the City.

The Contractor and Contractor's Subcontractors shall be licensed in accordance with the laws of the State of California and as more particularly described in the bidding documents or elsewhere in the Contract Documents.

2-1.07 **ORDER OF WORK.** When required by the Contract Documents, the Contractor shall follow the sequence of operations set forth therein. Full compensation for conforming to such requirements will be considered as included in the prices paid for the various Contract items of work, and no additional compensation will be allowed therefor.

2-1.08 **SUBMITTALS.** It shall be the Contractor's responsibility to timely submit, so as to cause no delay in the Work, all Shop Drawings, descriptive data, manuals, instructions, affidavits, samples for the various trades as required by the Supplemental Conditions and Specifications, and offers of alternatives, if any. Such Submittals shall be checked and coordinated by the Contractor with the Work of other trades involved before they are submitted to the Director for examination.

For Council Approval
Not for Bidding

The Contractor shall deliver at least one (1) electronic copy of the Submittals to the Director, and one (1) hard copy if requested. Work requiring the submittal of working drawings, descriptive data or samples shall not begin prior to approval of said Submittal by the Director.

The time allowed for review of each Submittal will be as indicated in the Supplemental Conditions. Review time will start upon receipt of the Submittal by the Director and will end upon the Director's mailing of the Submittals to the Contractor. Defective, incomplete or partial Submittals will be returned to the Contractor unreviewed.

Submittals shall be made by a letter of transmittal that shall contain a list of all matter submitted and identification of all variations from the Contract Documents contained in the Submittal. The letter and all items accompanying the same shall be fully identified as to project name and location, Contractor's name, district, county, and Contract number, with ample cross-references to the Contract Documents, to facilitate identification of items and their location in the Work.

All Shop Drawings and supporting data, catalogs, schedules, shall be submitted as the instruments of the Contractor, who shall be responsible for their accuracy and completeness. These Submittals may be prepared by the Contractor, Subcontractors, or Suppliers, but the Contractor shall ascertain that Submittals meet all of the requirements of the Contract Documents, while conforming to structural, space, and access conditions at the point of Installation. The Contractor shall check all Submittals before submitting them to the Director.

2-1.08A **SHOP DRAWINGS.** The Contractor shall submit an electronic copy (searchable PDF) of all Shop Drawings required by the Supplemental Conditions or Specifications, and one (1) hard copy, if requested by the Director. Shop Drawings shall also be provided separately in AutoCAD format using the latest version of AutoCAD. An electronic

For Council Approval
Not for Bidding

copy will be returned to the Contractor either approved for use, as demonstrated by a stamp, or returned for correction and resubmittal. Materials, colors and/or samples will not be returned to the Contractor. Shop Drawings include any drawing, which requires execution by a draftsman as distinguished from printed matter. The size of Shop Drawings shall not exceed twenty-four inches (24") by thirty-six inches (36").

2-1.08B **DESCRIPTIVE DATA.** The Contractor shall submit an electronic copy (searchable PDF) of each set of manufacturer's brochures or other data required by the Supplemental Conditions or Specifications, and one (1) hard copy, if requested by the Director. The City will examine such Submittals and return either an electronic copy or a hard copy approved for use or returned for correction and resubmittal.

2-1.08C **SAMPLES.** The Contractor shall submit samples of articles, materials or equipment as required by the Supplemental Conditions or Specifications. The Work shall be in accordance with the approved samples. Samples shall be removed from City property when directed or may be incorporated in the Work if approved by the Director. Samples not removed by the Contractor will become the property of the City or, at the City's option, will be removed or disposed of by the City at the Contractor's expense.

2-1.08D **MANUALS, INSTRUCTIONS AND AFFIDAVIT.**

A. Manuals and Instructions. Where operation and maintenance manuals are required by the Supplemental Conditions, the Contractor shall submit two (2) sets of manuals, suitably bound, along with two (2) electronic copies in an approved format, to the Director within forty-five (45) Days after favorable review of the equipment or facilities. If operation and maintenance manuals are approved to be provided in PDF format, text shall be provided in searchable PDF format, making proper use of PDF for headings and heading levels,

For Council Approval
Not for Bidding

paragraphs, tables, and lists. Submitted operation and maintenance manuals shall be a collected, organized, and indexed set of bookmarked PDF documents comprising each operation and maintenance manual that corresponds to a hardcopy binder. All manuals shall be marked to indicate the specific equipment furnished for this project and shall include at a minimum:

1. Equipment summary form
2. Cover/Title page
3. Table of contents
4. Operating procedures including start-up, shutdown, normal operation, all operating modes, emergency shutdown, and safety precautions
5. Lubrication instructions (if required)
6. Preventative maintenance procedures
7. Troubleshooting and corrective maintenance procedures
8. Reinstallation instructions
9. Overhaul instructions (if applicable)
10. Parts identification list with exploded view and associated cross references
11. Recommended spare parts list
12. Operator safety requirements
13. Electrical and control system wiring drawings, including panel wiring control (ladder) diagrams, logic diagrams, loop diagrams, and interconnection diagrams
14. Panel layout and assembly drawings

For Council Approval
Not for Bidding

15. Mechanical drawings

16. Printouts of all software programs and configuration files

17. Factory and field test procedures and results

Operation and maintenance manuals for complex equipment shall also include:

18. Alternate specified operating modes

19. Emergency shutdown instructions

20. Normal shutdown instructions

21. Long term shutdown instructions

Operation and maintenance manuals for systems comprised of separate pieces of equipment shall include a system explanation of items 4, 7, 18, 19, 20, and 21 as well as the instructions for the separate pieces of equipment.

B. Affidavits. Where required in the Supplemental Conditions or Specifications, manufacturers of equipment shall provide field service as a part of this project. Equipment shall not be considered ready for full time operation until after the authorized factory-trained and qualified manufacturer's representative for the specific equipment has checked and adjusted the equipment and certified by written affidavit that the equipment has been properly Installed, tested, adjusted, lubricated, and calibrated, and is ready for full time operation. Acceptable affidavits shall be submitted prior to completion of the Work. Affidavits shall contain the following specific wording:

"The (Name of Equipment) has been properly installed, tested, adjusted, lubricated, and calibrated, and is ready for full time operation. The installation has been inspected and has been found to be in conformance with our (the manufacturer's) standards and requirements."

For Council Approval
Not for Bidding

No amplification, dilution, or modification of this specific wording will be permitted.

2-1.08E **ALTERNATIVES.** For convenience in designation in the Contract Documents, certain materials, articles, or equipment may be designated by a brand or a trade name or the name of the manufacturer together with catalog designation or other identifying information, hereinafter referred to generically as "designated by brand name." Except in those instances where the product is designated to match others in use in a particular improvement, either completed or in the course of completion, an alternative material, article, or equipment which is of equal quality and of the required characteristics for the purpose intended may be proposed for use provided the Contractor complies with the following requirements:

A. The Contractor shall submit its proposal for an alternative in writing. Such request shall be made in ample time to permit review and approval without delaying the Work. The Contractor shall not be entitled to an adjustment of the Contract Time or an increase in the Contract Price based on any Contractor-proposed substitution.

B. No such proposal will be considered unless accompanied by complete information and descriptive data, necessary to determine the equality of the offered materials. The Contractor shall satisfy the Director as to the comparative quality, suitability, or performance of the offered material, articles, or equipment. In the event that the Director rejects the use of such alternative materials, articles, or equipment, then one of the particular products designated by brand name shall be furnished.

C. The burden of proof as to the quality and suitability of alternatives shall be upon the Contractor and it shall furnish all information necessary as required by the Director. The Director shall be the sole judge as to the quality and suitability of alternative articles or materials and such decisions shall be final. Where use of an alternative material

For Council Approval
Not for Bidding

involves redesign of, or changes to, other parts of the Work, the cost and time required to effect such redesign or changes will be considered in evaluating the suitability of the alternative material. Cost of redesign by the City will be borne by the Contractor.

D. Whenever classification, rating or other certification by a body such as Underwriters Laboratories (UL) or the National Electrical Manufacturers Association (NEMA) is a part of the specification for any material, Contractor's request for use of alternative articles or materials shall be accompanied by reports from the listed or equivalent independent testing Laboratory indicating compliance with the Contract Documents. The cost of all testing required to prove equality of the material proposed shall be borne by the Contractor. Approval of an alternative shall be only for the characteristics or use named in such approval, and shall not be used to change or modify any requirement of the Contract Documents.

E. At its election, the City reserves the right to consider any Contractor proposed substitution as a Cost Reduction Proposal under Section 3-1.07 of these General Conditions in the event that there is a significant savings resulting from the substitution.

The Director will examine, with reasonable promptness, such Submittals, and return of Submittals to the Contractor shall not relieve the Contractor from responsibility for deviations and alternatives from the Contract Documents, nor shall it relieve the Contractor from responsibility for errors in the Submittals. A failure by the Contractor to identify in its letter of transmittal material deviations from the Contract Documents shall void the Submittal and any action taken thereon by the Director. When specifically requested by the Director, the Contractor shall resubmit such Shop Drawings, descriptive data and samples as may be required.

If any mechanical, electrical, structural, or other changes are required for the proper Installation and fit of alternative materials, articles, or equipment, or because of deviations from

For Council Approval
Not for Bidding

the Contract, such changes shall not be made without the approval of the Director and shall be made without additional cost to the City.

2-1.09 **DISPOSAL OF MATERIAL OUTSIDE THE WORK SITE.** Unless otherwise stated elsewhere in the Contract Documents, the Contractor shall, at its own cost and expense, make its own arrangements for disposing of materials outside the Work Site.

Except when material is to be disposed of at a landfill or recycling center, when any material is to be disposed of outside the Work Site, the Contractor shall first obtain written permission from the City to dispose of the material at the intended location. The City's approval will be contingent upon the Contractor obtaining a written permit from the property owner on whose property the disposal is to be made. Prior to the disposal of any material at the intended location, the Contractor shall submit such permit or a certified copy thereof to the City, together with a written release from the property owner absolving the City from any and all responsibility related to the disposal of material on said property.

Disposal of Hazardous Materials must be done in accordance with all laws and regulations. Copies of all required regulatory documentation including copies of final manifests shall be supplied to the City.

2-1.10 **ACCESS TO THE WORK.** The Contractor shall satisfy itself that the jurisdictions through which its operations and haul routes pass will permit such operations with respect to the type of vehicle, laden weights, frequency and dimensions of loads, hours of operation and required traffic control. All necessary permits, licenses or bonds shall be obtained and paid for by the Contractor.

2-1.11 **TEMPORARY UTILITIES.** The Contractor shall make its own arrangements with utility companies for any temporary services it may require in performance of

For Council Approval
Not for Bidding

the Work and shall pay all costs of these services directly to these utility organizations.

2-1.12 **UTILITY FACILITIES.** The Contractor shall protect from damage those utility facilities that are to remain in place, be Installed, relocated or otherwise arranged.

The Contractor's attention is directed to the possible existence of facilities not shown, and of facilities in a location different from that, which is indicated. The Contractor shall take steps to ascertain the exact location of all facilities prior to doing any Work, which may damage such facilities or interfere with their service. Where the location of a facility is indicated or inferred from the presence of visible facilities such as buildings, meters, and junction boxes, the Contractor shall make such excavations and explorations as are necessary to ascertain the correct location. Unless provided for elsewhere in the Contract Documents, the cost of such excavations and explorations will be considered as a part of the cost of other items of Work and no additional payment will be made. Such excavations and exploratory Work shall not entitle the Contractor to an extension of time.

If the Contractor discovers underground facilities not indicated or inferred from the Contract Documents, the Contractor shall immediately give the Director written notification of the existence of those facilities. The Contractor shall determine the exact location of the underground facilities and the cost of the work will be paid for in accordance with the Contract Documents. The underground facilities shall be protected from damage as directed by the Director and the cost of that work will be paid for as extra work. The Contractor shall, if directed by the Director, repair any damage, which may occur to the underground facilities. The cost of that repair work, not due to the failure of the Contractor to exercise reasonable care, will be paid for as extra work. Damage due to the Contractor's failure to exercise reasonable care shall be repaired at the Contractor's cost and expense.

For Council Approval
Not for Bidding

Where it is determined by the City that the rearrangement of an underground facility, the existence of which is not shown on the Contract Drawings, is essential in order to accommodate the Work, the City will provide for the rearrangement of such facility by other forces or, when so ordered by Change Order, such rearrangement shall be performed by the Contractor and will be paid for as provided under a Change Order.

The Contractor shall be responsible for the maintenance of all utility facilities placed by the Contractor in temporary locations, and all utilities within the construction area not required to be relocated but which are required to be shored or supported during the construction period. The cost of such maintenance shall be borne by the Contractor, and no other compensation shall be due the Contractor for this Work.

The cost of providing and maintaining all necessary or required temporary structures, of making any necessary repairs, replacements, or similar operations, or furnishing indemnity or other bonds, if required, and all costs required by this Section shall be paid by the Contractor and shall be included in the prices bid in the schedule for other items of work.

2-1.13 **PRESERVATION AND CLEANING.** The Contractor shall clean up the Work at frequent intervals and at other times when directed by the Director. While finish Work is being accomplished, floors, Work areas and finished areas shall be kept clean, free of dust, construction debris and trash. Upon completion of the Work, the Contractor shall remove from the Premises its construction equipment and any waste materials not previously disposed of, leaving the Premises thoroughly clean and ready for final inspection.

2-1.14 **LIMITATIONS ON WORK SITE AND PREMISES.** The Contractor shall limit its construction operations to the Work Site unless otherwise shown on the Contract Drawings or specified. The Contractor shall perform no operation of any nature over or on the

For Council Approval
Not for Bidding

Premises except such operations as are authorized by the Contract Documents or as authorized by the Director.

2-1.15 **DUST CONTROL.** During the performance of all Work under this Contract, the Contractor shall assume all responsibility for dust control and shall furnish all labor, equipment, and means required to carry out proper and efficient measures wherever and whenever dust control is necessary to prevent the operations from producing dust damage and nuisance to persons and property. Any claims resulting from dust damage or nuisance shall be borne solely by the Contractor. The Contractor shall comply with all applicable Air Quality Act requirements.

2-1.16 **SANITATION.** The Contractor shall provide sanitary facilities for all persons working on the Work.

2-1.17 **NIGHT WORK AND NORMAL WORKING HOURS.** Normal working hours at the construction site shall be between the hours of 7:00 a.m. and 7:00 p.m. Monday through Friday. Legal holidays are excluded. Certain utility connections and street operations are anticipated to require night Work by the Contractor during low usage periods. The Contractor may also be required to prosecute the Work at night if, at any time, the Director shall deem it necessary for the progress of the Work, or if emergencies arise. The Contractor shall promptly comply with any such requirements made in writing by the Director. The Contractor will also be permitted to Work at night if Contractor satisfies the Director of the need therefor, in order to maintain the required progress or protect the Work from the elements. Certain activities are required to be performed at night for nominal progress of the Work and/or are specified to be performed at night by other portions of the Supplemental Conditions. When required, ordered, or permitted to Work at night, the Contractor shall provide sufficient and

For Council Approval
Not for Bidding

satisfactory lighting and other facilities therefor. The Contractor shall receive no extra payment for night Work, if specified or if required to be performed during the normal progress of the Work, but compensation shall be considered as having been included in the price stipulated for the Work.

If Contractor performs work during weekends, holidays or any non-normal work hours, Contractor shall pay for required City Inspectors.

2-1.18 **LINES AND GRADES.** Unless otherwise provided in the Supplemental Conditions, the Contractor shall lay out all Work, including structures and pipelines, and shall be responsible for any errors resulting therefrom. In all questions arising as to proper location of lines and grades, the Director's decision will be final.

As part of the bid price for the construction of the improvements, the Contractor shall provide and be responsible for the layout of all Work on this project. The Contractor shall provide all necessary surveys, field staking, and positioning for the construction of all components at the proper alignment, elevations, grades, and positions, as indicated on the Contract Drawings and as required for the proper operation and function. The Contractor shall stake its Work area limits. Contractor shall perform all construction staking using a land surveyor licensed in the State of California. Contractor shall provide a staking plan prior to commencement of Work for the City's review and maintain monuments, stakes, and marks, and shall update the plan as necessary. Director, or Director's designated representative, may verify the field condition. Errors or inconsistencies in the Contract Documents discovered by the Contractor shall be reported to the Director within twenty-four (24) hours and prior to constructive forms or related improvements. Any work Installed with this requirement shall be subject to removal and replacement at the Contractor's expense.

For Council Approval
Not for Bidding

The Contractor's lay-out shall be based on existing structures, property lines, survey control, and bench marks established by the City. All structures and pipeline connections shall be Installed based on actual elevation of existing structures to which connections are made.

The Contractor shall supply such labor as required, at no extra charge, to aid and assist the Director in checking location and grades of the Work as set by the Contractor if the Director desires to perform this checking. This shall include moving materials and equipment located between monuments and the construction Work.

2-1.19 **ARCHEOLOGICAL DISCOVERIES.** Upon discovery of prehistoric or historic artifacts, or other indicators or examples of cultural resources discovered during the course of site preparation, grading, excavation, construction or other development activities, all operations within fifty feet (50') of the find shall cease until such time as the City provides the services of a qualified archeologist to evaluate the finds and recommend appropriate action.

Prehistoric materials can include flaked stone tools (e.g., projectile points, knives and choppers) or tool making debris of obsidian, chert, quartzite and other materials, culturally darkened soil (i.e., midden, which often contains heat affected rock, ash and charcoal, shellfish remains, and cultural materials), and stone milling equipment such as mortars, pestles and hand stones. Historic material may include wood, stone, concrete or adobe footings, walls and other structural remains; debris filled wells or privies; and deposits of wood, metal, glass, ceramics and other refuse.

2-1.20 **PRESERVATION OF MONUMENTS.** Any monuments or bench marks disturbed by construction operations shall be repaired per the City's standard and promptly re-established by a registered land surveyor or civil engineer. A plat for each monument shall be furnished to the Director after the plat has been recorded with the Placer

For Council Approval
Not for Bidding

County Recorder's Office at no additional cost to the City. The recorded plat shall serve as a record of the re-establishment of said existing survey points.

2-1.21 **CONFORMITY WITH CONTRACT DOCUMENTS.** Work and materials shall conform to the lines, grades, cross sections, dimensions and material requirements, including tolerances, required by the Contract Documents. Although measurement, sampling and testing may be considered evidence as to such conformity, the City shall be the sole judge as to whether the Work or materials deviate from the Contract Documents. At its option, the City may elect to accept deviations from the Contract Documents with appropriate backcharge Assessments against the Contractor, and, if such an election is made, the City will provide written notice to the Contractor of such acceptance.

2-1.22 **FINAL CLEANUP.** Prior to final Acceptance of the Work, the Contractor shall thoroughly clean the Premises, remove all temporary structures built by or for the Contractor, and remove all equipment and surplus construction material and debris from the area. The entire project, before Acceptance by the City, shall be left in a neat and clean condition. All Work areas and temporary construction areas shall be returned to essentially the same conditions existing before the commencing of project construction.

2-1.23 **AS-BUILT DOCUMENTS AND DRAWINGS.** The Contractor shall maintain one set of the full size prints furnished by the City and mark thereon in color any deviations from plan dimensions, elevations, or orientations. Also, the Contractor shall locate on said prints, all underground facilities, such as piping, conduits and tanks by accurate field measurement from structure walls, corners, etc. The Contractor shall submit the prints and an electronic CD (searchable PDF or source file format such as AutoCAD) in good condition to the Director upon completion of the job as a condition of Acceptance of the project. Marked prints

For Council Approval
Not for Bidding

shall be updated at least once each week and shall be available to the Director for review as to currency prior to developing partial payment estimates. After the completion of testing, but prior to Acceptance, the Contractor shall submit As-Built electrical drawings in color and an electronic CD showing all components and their wiring, and as specified in the Supplemental Conditions.

2-1.24 **SUPERINTENDENCE.** The Contractor shall supervise and direct the Work, which shall be performed in accordance with the requirements of the Contract Documents. The Contractor shall be solely responsible for implementation of all construction means, methods, techniques, sequences, and procedures and for coordination of all portions of the Work under the Agreement. The Contractor shall be solely responsible for the safety of its employees, Subcontractors of any tier, Suppliers, visitors to the Contractor, and other third parties associated with the Contractor.

The Contractor shall designate in writing before starting Work, an authorized representative who shall have the authority to represent and act for the Contractor.

When the Contractor is comprised of two (2) or more persons, firms, partnerships, or corporations functioning on a joint venture basis, said Contractor shall designate in writing before starting Work, the name of one authorized representative who shall have the authority to represent and act for the Contractor. Instances of misconduct, contract non-compliance, unsatisfactory performance, or incompetence by these personnel shall be grounds for the City to direct Contractor to dismiss them from the Project. Contractor shall immediately comply with the City's request for dismissal, at no cost to the City, and shall designate a replacement, which shall be subject to approval by the City.

Said authorized representative shall be present at the site of the Work at all times while Work is actually in progress on the Contract. When Work is not in progress and during periods

For Council Approval
Not for Bidding

when Work is suspended, arrangements acceptable to the Director shall be made for any Emergency Work that may be required.

Whenever the Contractor or its authorized representative is not present on any particular part of the Work where it may be desired to give direction, orders will be given by the Director, which shall be received and obeyed by the superintendent or foremen who may have charge of the particular Work in reference to which the orders are given.

Any order given by the Director, not otherwise required by the Supplemental Conditions to be in writing, will on request of the Contractor, be given or confirmed by the Director in writing.

2-1.25 **CHARACTER OF WORKER.** If any Subcontractor or person employed by the Contractor shall appear to the Director to be incompetent or to act in a disorderly or improper manner, he or she shall be removed immediately on the requisition of the Director, and such person shall not again be employed on the Work.

2-1.26 **INSPECTION.** The Contractor shall at all times permit the Director to inspect the Work or any part thereof. The Contractor shall maintain proper facilities and provide safe access for such inspection by the Director to all parts of the Work, and to the shops where the Work is in preparation. Work shall not be covered up until authorized by the Director and the Contractor shall be solely responsible for notifying the Director where and when such Work is in readiness for inspection and testing. Should any such Work be covered without authorization, it shall, if so ordered, be uncovered at the Contractor's expense.

Unless otherwise designated as normal working hours, whenever the Contractor intends to perform Work on Saturday, Sunday, or a Legal Holiday, the Contractor shall give notice to the Director of such intention forty-eight (48) hours prior to performing such Work or such longer

For Council Approval
Not for Bidding

period as may be specified so that the Director may make necessary arrangements.

The observation and/or approval of the workmanship or materials by the City shall not relieve the Contractor of any obligations to fulfill the requirements of the Contract Documents. Workmanship and materials not meeting such requirements shall be corrected and unsuitable Work or material may be rejected, notwithstanding that such Work or materials have been previously observed and/or approved by the City, or payment therefor has been included in a progress estimate.

The City may order re-examination of questioned Work at any time before final Acceptance. If so ordered, the Contractor shall uncover the Work. If such work is found to be in accordance with the Contract Documents, the City will pay for the cost of uncovering, removing, recovering and replacing the parts removed; but if such Work so exposed or examined is not in accordance with the Contract Documents, the uncovering, removal, recovering and replacement shall be at the Contractor's expense. Work that has been covered prior to observation by the City does not qualify as re-examined work; the City may order such work uncovered for observation without payment of any costs.

2-1.27 **REMOVAL OF REJECTED AND UNAUTHORIZED WORK.** All Work which has been rejected shall be remedied, or removed and replaced by the Contractor in a manner acceptable to the Director and no compensation will be allowed the Contractor for such removal, replacement, or remedial Work.

Any Work done beyond the lines shown on the Contract Drawings or established by the Director, or any Work done without written authority will be considered as unauthorized Work and will not be paid for. Upon order of the Director, unauthorized Work shall be remedied, removed, or replaced at the Contractor's expense.

For Council Approval
Not for Bidding

Upon failure of the Contractor to comply promptly with any order of the Director made under this section, the Director may cause rejected or unauthorized Work to be remedied, removed, or replaced, and the costs thereof will be deducted from any moneys due or to become due the Contractor.

For Council Approval
Not for Bidding

SECTION 3

CHANGES IN THE WORK

3-1.01 **CHANGES.** The Director, without invalidating this Agreement and without notice to Contractor's surety, may order changes in the Work, consisting of additions or deletions, or other revisions. The Contract Price and the Contract Time shall be adjusted accordingly. All such changes in the Work, including in the Contract Price and the Contract Time, shall be authorized only by Contract Change Order, signed by the Director.

If Contractor claims that performance of any work entitles it to additional compensation or to an extension of time for performance of the Work, Contractor shall provide written notice to the City of any such claim prior to undertaking such work. Contractor shall provide written notice of any anticipated impacts to the Contract Price or Contract Time within three (3) Days of discovering such impact, by submitting a Notice of Potential Claim described in Section 7-1.03 below, or notice of delay as described in Section 6-1.09 below. If the Director refuses to issue a Change Order for such work, Contractor shall perform that work if directed or obligated to do so and shall submit a complete and specific Claim for additional compensation and/or extension of time for performance within fifteen (15) Days after such work is performed, as described in Section 7-1.03 below. Failure to provide written notice of claims prior to undertaking such work, failure to provide a timely Notice of Potential Claim, or failure to submit timely a complete and specific Claim for additional compensation and/or extension of the time for performance, shall be deemed a waiver and abandonment of any such Claim. No Claim, dispute or controversy shall interfere with the progress or performance of the Work and the Contractor shall proceed with the Work as directed by the Director. Failure to so proceed shall amount to a

For Council Approval
Not for Bidding

default under this Agreement.

3-1.02 **PROPOSED CHANGE ORDERS.** The Contractor will be notified in writing of a proposed Change Order describing the intended change. Within fifteen (15) Days after receipt of a written request, the Contractor shall submit its proposed price to be added or deducted from the Contract Price due to the change and its estimate of the extent of the adjustment in the Contract Time, if any. The Contractor's proposed price to be added to or deducted from the Contract Price shall be supported by a detailed estimate of cost prepared by the Contractor, vendor or Supplier. The Contractor's proposed price submittal shall be accompanied by a statement of the time necessary for the changed Work, together with a description of how this time will be incorporated into the current Construction Schedule. The Contractor shall upon request by the Director permit inspection of its original Contract estimate, subcontract agreements or purchase orders relating to the change.

If agreement is reached on the adjustment in compensation as provided in Section 3-1.05, "Contract Price Adjustment," of these General Conditions, the Contractor shall proceed with the Work as changed at the agreed price.

If the Contractor and the Director fail to agree as to the adjustment in compensation for the performance of the changed Work, the Contractor, upon written order from the Director, shall proceed immediately with the changed Work and the Contract Price shall be adjusted in accordance with Section 3-1.06, "Force Account Payment," of these General Conditions.

If the Contractor fails to submit its cost estimate within such fifteen (15) Day period, the Contractor shall commence the Work as changed immediately upon receipt of written order of the Director, and the Contract Price will be adjusted in accordance with the Director's cost estimate for the changed Work.

For Council Approval
Not for Bidding

3-1.03 **EMERGENCY AND INDETERMINATE TYPE CHANGE ORDERS.** Changes in the Work made necessary by an Emergency, as determined by the Director, or changes of a kind where the extent of the Work cannot be determined until completed, may be authorized by the Director in writing. The Change Order shall state that it is issued pursuant to this Section 3-1.03. Upon receipt of an authorized Change Order or other written order of the Director, the Contractor shall proceed with the ordered Work and the Director will maintain a daily job record containing a detailed summary of all labor, materials and equipment required for the changed Work.

Within fifteen (15) Days after receiving a written request, the Contractor shall submit a detailed estimate of cost for the change and any requested change in Contract Time in the same manner as required for proposed Change Orders in Section 3-1.02 of these General Conditions.

3-1.04 **EXECUTED CHANGE ORDER.** A Contract Change Order signed by both the Director and the Contractor is an "executed Contract Change Order." By signing the Contract Change Order, the Contractor agrees that the specified compensation constitutes full compensation for the changed Work, including payment for interruption, disruption, acceleration, extended Overhead, delay or any other "impact" claim or "ripple effect" claim. The Contractor specifically understands and agrees that its execution of the Contract Change Order shall constitute a waiver of any right for the Contractor to claim any additional compensation with respect to the subject matter of the Contract Change Order.

3-1.05 **CONTRACT PRICE ADJUSTMENT.** If a Contract Change Order provides for an adjustment to the Contract Price, the amount of such adjustment shall be determined by one of the following methods, or a combination thereof, as determined by the City and in its sole discretion:

For Council Approval
Not for Bidding

A. Lump sum. The Contractor and the City may agree on a lump sum amount for the Change Order. At the City's request, the Contractor will provide pricing for the work. Maximum markups for Contract Change Orders paid for using lump sum pricing shall be paid for in the same manner and in the same amounts as markups for Force Account work, as described in Section 3-1.06 below.

B. Unit Prices. The unit prices set forth in the Contractor's Schedule of Bid Prices will be utilized where they are applicable and acceptable to the City. The Contractor's unit prices shall remain firm and shall not be subject to adjustment unless and until the actual quantity of work is increased or decreased by Contract Change Order in an amount greater than twenty-five percent (25%) from the estimated quantity indicated for such item. No markups will be given for Contract Change Orders paid for using unit prices.

Unit prices for new items included in the Contract Change Order but not included in the original bid shall be as mutually agreed upon or, in the absence of agreement, as determined by the City in the same manner as if the work were to be paid for on a Force Account basis, as described in Section 3-1.06 below.

C. Force Account. Where the City and the Contractor are unable to agree on lump sum pricing and if the City does not elect to utilize the unit prices in Contractor's bid, or such unit prices are not applicable, the changed work will be performed and tracked by the Contractor as Force Account work, as described in Section 3-1.06 below. The City will pay for such work, including markups, properly attributable to the change in accordance with those Force Account provisions.

D. Eliminated Items. The City reserves the right to delete any bid item of Work in its entirety. The City makes no representation that any work under a bid item of Work

For Council Approval
Not for Bidding

will be performed, and all work may be subject to a Contract Change Order that deletes such work. Bid items are distinct and severable from the other bid items, and the Contractor shall not be entitled to any anticipated profit, unabsorbed Overhead, or other indirect expense attributable to the deleted item, except as provided immediately below with regard to Force Account mark-ups on the direct and verifiable costs incurred prior to the City's order that deletes the work.

Should any bid item of Work be eliminated in its entirety and not accounted for as described immediately above and, in the absence of an executed Contract Change Order covering such elimination, payment will be made to the Contractor for actual direct and verifiable costs incurred in connection with such eliminated bid item if incurred prior to the date of notification in writing by the City of such elimination. If acceptable material is ordered by the Contractor for the eliminated item prior to the date of notification of such elimination by the City, and if orders for such material cannot be canceled, it will be paid for at the actual direct and verifiable cost to the Contractor. Actual direct costs shall include documented vendor shipping fees, Supplier restocking fees, if applicable, and Contractor handling costs directly related to the eliminated item(s). In such case, the material paid for shall become the property of the City and the actual cost of any further handling will be paid for by the City. If the material is returnable to the vendor and if the City so directs, the material shall be returned and the Contractor will be paid for the actual direct cost of charges made by the vendor for returning the material. The actual direct cost of handling returned materials will also be paid for by the City. The actual direct and verifiable costs to be paid by the City as provided herein will be computed in the same manner as if the work were to be paid for on a Force Account basis, including the application of Force Account mark-ups to said costs.

3-1.06 **FORCE ACCOUNT PAYMENT.** When work performed pursuant to a

For Council Approval
Not for Bidding

Change Order is to be paid for on a Force Account basis, the Contractor's labor, materials and equipment used in the performance of such Work shall be subject to the approval of the City, and the compensation will be determined as set forth below in this section.

3-1.06A **LABOR.** The Contractor will be paid an amount based on the actual cost for the workers (including foremen when authorized by the Director) used in the actual and direct performance of the Work. All labor costs associated with Overhead, whether field or home office, are specifically excluded herein, as those labor costs are covered by the below mark-ups. The cost of labor, whether the employer is the Contractor, Subcontractor or other forces, shall include employer payments; assessment of benefits required by lawful labor union collective bargaining agreements; compensation insurance payments; contributions made to the State pursuant to the Unemployment Insurance Code; and for taxes paid to the Federal Government pursuant to the Social Security Act of August 14, 1935, as amended. No labor cost will be recognized at a rate in excess of the wages prevailing in the locality at the time the Work is performed, nor will the use of a labor classification, which would increase the cost, be permitted unless the Contractor establishes to the complete satisfaction of the Director the necessity for payment at a higher rate.

3-1.06B **MATERIALS.** Only materials furnished by the Contractor and necessarily used in the performance of the Work will be paid for. Such cost of materials may include the costs of procurement, transportation and delivery if necessarily incurred. If a cash or trade discount by the actual supplier is available to the Contractor, it shall be credited to the City. If materials are procured by the purchaser by any method which is not a direct purchase from and a direct billing by the actual supplier to such purchaser, the cost of such materials shall be deemed to be the price paid to the actual supplier plus the actual costs, if any, incurred in the

For Council Approval
Not for Bidding

handling of such materials. If the materials are obtained from a supply or source owned wholly or in part by the purchaser, the cost of such materials shall not exceed the price paid by the purchaser for similar materials furnished from said source on Bid items or the current wholesale price for such materials delivered to the job site, less any discounts as provided herein, whichever is lower. If, in the opinion of the Director, the cost of materials is excessive, or if the Contractor fails to furnish satisfactory evidence of the cost to it from the actual supplier within sixty (60) Days after the date of delivery of the materials or within fifteen (15) Days after Acceptance of the Agreement, whichever occurs first, the cost of the materials shall be deemed to be the lowest current wholesale price at which similar materials are available in the quantities required, less any discounts provided herein. The Department reserves the right to furnish such materials required by the Change Order as it deems advisable, and the Contractor shall have no claim for cost or markups on material furnished by the Department.

3-1.06C **EQUIPMENT.** The Contractor will be paid an amount based on the actual cost for the use of equipment directly required and approved by the Director in the performance of the changed Work. No payment will be made for time while equipment is inoperative due to breakdowns or on Days when no Work is performed. In addition, the rental time shall include the time required to move the equipment to the Work from the nearest available source of such equipment, and to return it to the source. If such equipment is not moved by its own power, then loading and transportation costs will be paid. Moving time, loading and transportation costs will only be paid if the equipment is used exclusively on the changed Work during the time between move in and move out. Individual pieces of equipment having a replacement value of One Thousand Dollars ($1000) or less shall be considered to be tools or small equipment, and no payment will be made therefore. For equipment owned,

For Council Approval
Not for Bidding

furnished, or rented by the Contractor, no cost therefore shall be recognized in excess of the equipment rental rates published by Caltrans at the following website address: http://www.dot.ca.gov/hq/construc/equipmnt.html. Equipment located at a Work Site and utilized on non-Force Account work shall not eligible for standby payment, and shall be charged on a Force Account basis only when solely performing pre-approved Force Account work tasks.

3-1.06D **MARKUPS.** When a Change Order increases the cost of the Work, the Contractor may add the following maximum markups to its actual costs of labor, materials, or equipment rental:

15 percent for labor;

10 percent for materials; and

5 percent for equipment rental.

The above markups include full compensation, covering the costs of all supervision, bonds, profit, Overhead, and other general expenses not specifically designated as a direct cost in Sections 3-1.06A through 3-1.06C above. The total payment (i.e., direct cost plus applicable markups) shall be deemed to be the actual cost of such work and shall constitute full compensation therefor. The Contractor specifically understands and agrees that such payment shall include any Contractor costs for interruption, disruption, and acceleration, extended Overhead, Change Order management, delay or other "impact" claim or "ripple effect" claim.

When work paid for on a Force Account basis is performed by forces other than the Contractor's own forces, the maximum allowable mark-ups for the Subcontractors' costs shall be fifteen percent (15%) for the cost of labor, ten percent (10%) for the cost of materials, and five percent (5%) for the cost of rented equipment. In these situations where the work is being performed by Subcontractors, the Contractor will only be entitled to an additional five percent

For Council Approval
Not for Bidding

(5%) mark-up and will not be entitled to receive the additional mark-ups specified in this section.

When a Change Order decreases the cost of the Work, the reduction in cost shall include a five percent (5%) markup on the estimated cost for furnishing the labor, materials and equipment, which would have been used on such Work, had the Change Order not been issued.

When a Change Order involves both added Work and deleted Work, the markup or markups to be used shall be as follows:

The actual costs of labor, materials, and equipment rental for added and deleted Work shall be calculated separately without adding markups. If the difference between the calculated costs for labor results in an increased cost, a markup of fifteen percent (15%) shall be applied to the increased cost. If the difference between the calculated costs of materials or equipment rental results in an increased cost, a markup of ten percent (10%) and five percent (5%) respectively, shall be applied to the increased costs of materials or equipment rental, as the case may be. If the difference between the calculated costs for labor, materials or equipment rental results in a decreased cost, a markup of five percent (5%) shall be applied to the decreased costs of labor, materials or equipment rental, as the case may be.

Contractor shall not add mark-ups on work performed and billed by City staff nor add mark-ups to successive iterations of proposed Change Order cost proposals returned to Contractor by the City due to incomplete or inaccurate information being originally submitted by the Contractor. If the Contract Price increases by the issuance of Change Orders, the penal amounts of the bonds required shall increase accordingly.

3-1.06E **RECORDS.** The Contractor shall maintain its records in such a manner as to provide a clear distinction between the direct costs of extra work paid for on a Force Account basis and the costs of other operations.

For Council Approval
Not for Bidding

From the above records, the Contractor shall furnish the City completed daily extra work reports, on forms acceptable to the City, for each Day's extra work to be paid for on a Force Account basis. The daily extra work reports shall itemize the materials used, and shall cover the direct cost of labor and the charges for equipment rental, whether furnished by the Contractor, Subcontractor, or other forces. The daily extra work reports shall provide names and identifications and classifications of workers, the hourly rate of pay and hours worked, and also the size, type, and identification number of equipment, and hours operated. Daily extra work and Force Account reports (actual or claimed) shall be signed by both the City's and the Contractor's representatives within twenty-four (24) hours of the performance of the work.

Valid copies of vendor's invoices shall substantiate material charges. Such invoices shall be submitted with the daily extra work reports, or if not available, they shall be submitted with subsequent daily extra work reports. Should said vendor's invoices not be submitted within sixty (60) Days after the date of delivery of the material or within fifteen (15) Days after the Acceptance of the Agreement, whichever occurs first, the City reserves the right to establish the cost of such materials at the lowest current wholesale prices at which said materials were available in the quantities, less any discounts.

The City will compare its records with the completed daily extra work reports furnished by the Contractor and make any necessary adjustments. When these daily extra work reports are agreed upon and signed by both parties, said reports shall become the basis of payment for the work performed, but shall not preclude subsequent adjustment based on a later audit by the City.

The Contractor's cost records pertaining to Work paid for on a Force Account basis shall be open to inspection or audit by representatives of the City during the life of the Agreement and for a period of not less than three (3) years after the date of Agreement completion and the

For Council Approval
Not for Bidding

Contractor shall retain such records for that period. Where payment for materials or labor is based on the cost thereof to forces other than the Contractor, the Contractor shall make every reasonable effort to insure that the cost records of such other forces will be open to inspection and audit by representatives of the City on the same terms and conditions as the cost records of the Contractor. If an audit is to be commenced more than sixty (60) Days after the date of Acceptance of the Agreement, the Contractor will be given fifteen (15) Days' notice of the time when such audit is to begin.

3-1.07 **COST REDUCTION PROPOSALS.** The City encourages the Contractor to submit Cost Reduction Proposals whenever the Contractor identifies areas and/or instances in which there can be savings to the Work. Contractor may submit to the City, in writing, proposals for modifying the plans, Specifications or other requirements of the Agreement for the sole purpose of reducing the total cost of construction, including the time for completion of the Work. The City may consider such Cost Reduction Proposals and, if accepted, the Agreement will be equitably adjusted. The City has no obligation to consider or accept Cost Reduction Proposals.

For Council Approval
Not for Bidding

THIS PAGE INTENTIONALLY LEFT BLANK

For Council Approval
Not for Bidding

SECTION 4

CONTROL OF MATERIALS

4-1.01 **MATERIALS.** The Contractor shall furnish all materials required to complete the Work, except materials that are designated in the Supplemental Conditions to be furnished by the City and materials furnished by the City in accordance with Section 3, "Changes in the Work," of these General Conditions.

Unless otherwise specified in the Supplemental Conditions, materials furnished by the Contractor for incorporation into the Work shall be new. When the quality or kind of materials, articles, or equipment is not particularly indicated, then the quality or kind thereof shall be similar to those that are indicated.

Articles or materials to be incorporated in the Work shall be stored in such a manner as to insure the preservation of their quality and fitness for the Work, and to facilitate inspection.

All materials which do not conform to the requirements of the Contract Documents as determined by the Director, will be rejected whether in place or not. Rejected material shall be removed immediately from the site of the Work, unless otherwise permitted by the Director. No rejected material, the defects of which have been subsequently corrected, shall be used in the Work, unless approval in writing has been given by the Director. Upon failure of the Contractor to comply promptly with any order of the Director made under these provisions, the Director shall have the authority to cause the removal and replacement of rejected material and to deduct the cost thereof from any moneys due or to become due the Contractor.

Manufacturer's warranties, guaranties, instruction sheets and parts lists, which are furnished with certain materials incorporated in the Work, shall be delivered to the Director

For Council Approval
Not for Bidding

before Acceptance of the Contract.

Unless otherwise designated in the Supplemental Conditions or Specifications, materials furnished by the City will be delivered to the job site. Materials furnished by the City that are designated in the Supplemental Conditions as available at locations other than the job site shall be hauled to the site of the Work by the Contractor at its expense, including any necessary loading and unloading that may be involved.

The Contractor will be held responsible for all materials furnished to it, and shall pay all demurrage and storage charges. City-furnished materials lost or damaged from any cause whatsoever shall be replaced by the Contractor. The Contractor will be liable to the Department for the cost of replacing City-furnished material and such costs may be deducted from any moneys due or to become due the Contractor.

4-1.02 **PRODUCT AND REFERENCE STANDARDS.** When descriptive catalog designations, including manufacturer's name, product brand name, or model number are referred to in the Contract Documents, such designations shall be considered as being those found in industry publications in effect on the day the Notice to Contractors for the Work is dated, except as may be otherwise stated.

When standards or test designations of the Federal Government, trade societies, or trade associations are referred to in the Contract Documents by specific date of issue, these shall be considered as part of the Contract. When such references do not bear a date of issue, the edition in effect on the day the Notice to Contractors for the Work is dated shall be considered as part of the Contract.

4-1.03 **SAMPLING AND TESTING OF MATERIALS.** Unless otherwise specified, all tests shall be performed in accordance with the methods used by the State

For Council Approval
Not for Bidding

Department of Transportation (Caltrans) and shall be made by the Director or his or her designated representative.

The State Department of Transportation has developed test methods for testing the quality of materials and Work. These test methods are identified by a California Test followed by the serial number. Copies of individual tests are available at the State Department of Transportation Laboratory, Sacramento, California, and will be furnished to interested persons upon request.

Whenever a reference is made in the Supplemental Conditions to a California Test by number, it shall mean the California test in effect on the day the Notice to Contractors for the Work is dated.

Whenever the Supplemental Conditions provide an option between two (2) or more test methods, the Director will determine the test method to be used.

Whenever a Supplemental Condition, manual, or test designation provides for test reports (such as certified mill test reports) from the manufacturer, copies of such reports, identified as to the lot of material, shall be furnished to the Director. The manufacturer's test reports shall supplement the inspection, sampling and testing provisions of this Section 4-1.03 and shall not constitute a waiver of the City's right to inspect. When material which cannot be identified with specific test reports is proposed for use, the Director may at his or her discretion, select random samples from the lot for testing. Testing specimens from the random samples, including those required for retest, shall be prepared in accordance with the referenced Supplemental Conditions and furnished by the Contractor at its expense. The number of such samples and test specimens shall be entirely at the discretion of the Director.

When requested by the Director, the Contractor shall furnish, without charge, samples of

For Council Approval
Not for Bidding

all material entering into the Work, and no material shall be used prior to approval by the Director, except as provided in Section 4-1.04, "Certificates of Compliance," of these General Conditions.

A. Inspection and Access for Testing. The Contractor shall provide safe access for the Director and his or her inspectors to adequately inspect the quality of Work and conformance with the General and Supplemental Conditions. The Contractor shall provide adequate lighting, ventilation, ladders and other protective facilities as may be necessary for the safe performance of inspections.

The Contractor shall submit samples or specimens of such materials to be furnished or used in the Work as the Director may require. The Contractor shall furnish the Director all necessary labor and facilities for such things as excavation in the compacted fill to depths required to take samples.

Inspections, tests, or favorable review by the Director or others shall not relieve the Contractor from its obligations to perform the Work in accordance with the requirements of the Contract Documents.

Work covered without the favorable review or consent of the Director shall, if required by the Director, be uncovered for examination at the Contractor's expense.

If the Engineer, Architect, or Director considers it necessary or advisable that covered Work be inspected or tested by others, the Contractor, at the Director's request, will uncover, expose or otherwise make available for observation, inspection or testing as the Director may require, that portion of the Work in question, furnishing all necessary labor, materials, tools, and equipment. If it is found that such Work is defective, the Contractor will bear all the expenses of such uncovering, exposure, observation, inspection and testing and of

For Council Approval
Not for Bidding

satisfactory reconstruction. If, however, such Work is not found to be defective and the Work was not covered without favorable review of the Director, the Contractor will be allowed an increase in the Contract Price or an extension of the Contract Time, or both, to cover its costs directly attributable to such uncovering, exposure, observation, inspection, testing, and reconstruction and an appropriate Change Order shall be issued.

Whenever the Contractor varies the period during which Work is carried on each Day, the Contractor shall give due notice to the Director so that proper inspection may be provided. Any Work done in the absence of the Director may be subject to rejection. Proper facilities for safe access for inspection to all parts of the Work shall at all times be maintained for the necessary use of the Director and other agents of the City. Authorized representatives and agents of the Director shall be permitted access to inspect all Work and materials wherever it is required for preparation of progress reports, and the Contractor shall provide proper facilities for such access and inspection.

It is the Contractor's responsibility to supervise the Work and complete the project in accordance with the Contract Documents. In the course of managing that effort, the Contractor shall generate its own punch lists as deemed necessary. The Director may prepare punch lists for the Director's own use in communicating with the Contractor; however, the Director shall be under no obligation to prepare punch lists for the Contractor. In general, the Director will prepare punch lists only after the Contractor has given the Director written notice that the subject Work is completed and tested in accordance with the Contract Documents and is ready for operation and/or use and/or occupancy. Failure of the Director to include an item in a punch list shall not relieve the Contractor of its duty to satisfactorily complete all Work required by the Contract Documents.

For Council Approval
Not for Bidding

Upon Final Completion of the construction Work and request by the Contractor, the Director will conduct a final inspection as a basis for recommending to the City that the Work be accepted.

B. Field and Materials Testing. Where the Supplemental Conditions require Work to be specially field tested or approved, it shall be tested only in the presence of the Director after timely notice of its readiness for inspection and test, and the Work after testing shall be covered up only upon the consent thereto of the Director.

The results of any tests made are for the information of the Director. Regardless of any test results, the Contractor is solely responsible for the quality of workmanship and materials and for compliance with the requirements of the Contract Drawings and Supplemental Conditions.

Except as specifically required under the Supplemental Conditions, all tests by the Director of materials furnished by the Contractor will be done in accordance with commonly recognized standards of national organizations. The Contractor shall furnish such samples of all materials as required by the Director without charge. No material shall be used unless it has been favorably reviewed by the Director.

Where such inspection and testing are to be conducted by an independent Laboratory or agency, the sample or samples of materials to be tested shall be selected by such Laboratory or agency, or the Director, and not by the Contractor.

C. Costs of Testing.

1. Initial Services: The City shall furnish and pay for all initial testing services required by the Contract Documents. When initial tests indicate non-compliance with the Contract Documents, the cost of initial tests associated with that non-compliance will be

For Council Approval
Not for Bidding

deducted by the City from the balance owed the Contractor. The Contractor shall furnish samples of materials for testing as may be required by the Director. Such samples shall be furnished without cost to the City.

2. Retesting: When initial tests indicate non-compliance with the Contract Documents, all subsequent retesting occasioned by the non-compliance shall be performed by the same testing Laboratory and the cost thereof will be deducted by the City from the balance owed the Contractor. Contractor shall be billed for each additional test.

3. Contractor Convenience Testing: Inspection or testing performed exclusively for the Contractor's convenience shall be the sole responsibility of the Contractor.

4. Additional Tests and Inspections: When in the opinion of the Director additional tests or inspections are required because of the manner in which the Contractor executes its Work, such tests and inspections shall be paid for by the City, but will be deducted from the Contract Price. Examples of such tests and inspections are tests of materials substituted for previously accepted materials or substituted for specified materials, retests made necessary by failure of material to comply with the requirements of the Specifications, load tests made necessary because of portions of the structure not fully meeting Specifications or plan requirements, etc.

4-1.04 **CERTIFICATES OF COMPLIANCE.** A Certificate of Compliance shall be furnished prior to the use of any materials for which the Supplemental Conditions require that such a Certificate be furnished. In addition, the Director may permit the use of certain materials or assemblies prior to sampling and testing if accompanied by a Certificate of Compliance. The Certificate shall be signed by the manufacturer of the material or the manufacturer of assembled materials and shall state that the materials involved comply in all

For Council Approval
Not for Bidding

respects with the requirements of the Supplemental Conditions. A Certificate of Compliance shall be furnished with each lot of such materials delivered to the Work and the lot so certified shall be clearly identified in the Certificate.

All materials used on the basis of a Certificate of Compliance may be sampled and tested at any time. The fact that material is used on the basis of a Certificate of Compliance shall not relieve the Contractor of responsibility for incorporating material in the Work which conforms to the requirements of the Contract Documents and any such material not conforming to such requirements will be subject to rejection whether in place or not.

The Department reserves the right to refuse to permit the use of material on the basis of a Certificate of Compliance.

The form of the Certificate of Compliance and its disposition shall be as directed by the Director.

For Council Approval
Not for Bidding

SECTION 5

LEGAL RELATIONS AND RESPONSIBILITY

5-1.01 **LAWS TO BE OBSERVED.** The Contractor shall keep informed of and observe, and comply with and cause all of its agents and employees to observe and comply with, all prevailing Federal and State laws, and rules and regulations made pursuant to said Federal and State laws, and county and municipal ordinances, and regulations, which in any way affect the conduct of the Contract. If any conflict arises between provisions of the Contract and any such law above referred to, the Contractor shall notify the Director at once in writing. To the fullest extent allowed by law, the Contractor shall defend, indemnify, and save and hold harmless the City or any of its officers, agents, employees, and volunteers against any claim or liability arising from or based on the violation of any such law, rule, or regulation, whether by itself or its agents or employees.

5-1.02 **HOURS OF LABOR.** Eight (8) hours labor constitutes a legal Day's work. The Contractor or Subcontractor shall, as a penalty to City, forfeit Twenty-five Dollars ($25) for each worker employed in the execution of the contract by the respective Contractor or Subcontractor for each calendar day during which such worker is required or permitted to work more than eight (8) hours in any one (1) calendar day and forty (40) hours in any one (1) calendar week in violation of the provisions of the Labor Code, and in particular, Section 1810 to Section 1815, thereof, inclusive, except that Work performed by employees of Contractors in excess of eight (8) hours per day, and forty (40) hours during any one (1) week, shall be permitted upon public work upon compensation for all hours worked in excess of eight (8) hours per day at not less than one and one-half (1-1/2) times the basic rate of pay, as provided in said

For Council Approval
Not for Bidding

Section 1815. In addition, Contractor and/or its Subcontractors may be required to pay double the basic rate of pay for all hours worked in excess of twelve (12) hours in any workday and under other circumstances. (See California Code of Regulations, Title 8, Sections 16100(c)(6) and (16200(a)(3)(F) and applicable Department of Industrial Relations prevailing wage determinations.)

5-1.03 **NONDISCRIMINATION.**

A. Attention is directed to Labor Code Section 1735, which reads as follows:

"A contractor shall not discriminate in the employment of persons upon public works on any basis listed in subdivision (a) of Section 12940 of the Government Code, as those bases are defined in Sections 12926 and 12926.1 of the Government Code, except as otherwise provided in Section 12940 of the Government Code. Every Contractor for public works who violates this section is subject to all the penalties imposed for a violation of this chapter."

B. During the performance of this Contract, Contractor and its Subcontractors shall not unlawfully discriminate against any employee or applicant for employment because of race, religious creed, color, national origin, ancestry, physical disability, mental disability, medical condition, genetic information, marital status, sex, gender, gender identity, gender expression, age, sexual orientation, or military and veteran status. The Contractor and Subcontractors shall insure that the evaluation and treatment of their employees and applicants for employment are free of such discrimination. The Contractor and Subcontractors shall comply with the provisions of the California Fair Employment and Housing Act (Government Code §12900, et seq.) and the applicable regulations promulgated thereunder (California Code of Regulations, Title 2, §7285.0 et seq.) and other applicable State and Federal regulations and City

For Council Approval
Not for Bidding

policies pertaining to nondiscrimination and affirmative action which are incorporated into this Agreement by reference and made a part hereof as if set forth in full. The Contractor and its Subcontractors shall give written notice of their obligations under this clause to labor organizations with which they have a collective bargaining or other agreement.

C. Contractor shall include the nondiscrimination and compliance provisions of this clause in all subcontracts to perform Work under the agreement.

5-1.04 **PREVAILING WAGE.** The Contractor and any Subcontractor shall comply with Labor Code Sections 1770 et seq. In accordance with said Section 1775 the Contractor and any Subcontractor under the Contractor shall, as a penalty, forfeit to the state or City not more than $200 for each calendar day or portion thereof, for each worker paid less than the prevailing rate as determined by the Director of Industrial Relations for the work or craft in which such worker is employed for under the Contract by the Contractor or by any Subcontractor under the Contractor.

The amount of the penalty shall be determined by the Labor Commissioner based on consideration of both of the following: (a) whether the failure to pay the correct rate of per diem wages was a good-faith mistake and, if so, whether the error was promptly and voluntarily corrected when brought to the attention of the Contractor or Subcontractor; and (b) whether the Contractor or Subcontractor has a prior record of failing to meet its prevailing wage obligations.

The penalty may not be less than forty dollars ($40) for each calendar day, or portion thereof, for each worker paid less than the prevailing wage rate, unless the failure of the Contractor or Subcontractor to pay the correct rate of per diem wages was a good faith mistake and, if so, the error was promptly and voluntarily corrected when brought to the attention of the Contractor or Subcontractor.

For Council Approval
Not for Bidding

The penalty may not be less than eighty dollars ($80) for each calendar day, or portion thereof, for each worker paid less than the prevailing wage rate, if the Contractor or Subcontractor has been assessed penalties within the previous three (3) years for failing to meet its prevailing wage obligations on a separate contract, unless those penalties were subsequently withdrawn or overturned.

The penalty may not be less than one hundred twenty dollars ($120) for each calendar day, or portion thereof, for each worker paid less than the prevailing wage rate, if the Labor Commissioner determines that the violation was willful, as defined in subdivision (c) of Section 1777.1 of the Labor Code.

If the amount due under this section is collected from the Contractor or Subcontractor, any outstanding wage claim under Chapter 1 (commencing with Section 1720) of Part 7 of Division 2 of the Labor Code against the Contractor or Subcontractor shall be satisfied before applying that amount to the penalty imposed on that Contractor or Subcontractor pursuant to this section.

The determination of the Labor Commissioner as to the amount of the penalty shall be reviewable only for an abuse of discretion.

In addition to said penalty, the difference between such stipulated prevailing wage rates and the amount paid to each worker for each calendar day or portion thereof for which each worker was paid less than the stipulated prevailing wage shall be paid to each worker by the Contractor or Subcontractor.

If a worker employed by a Subcontractor on a public works project is not paid the general prevailing per diem wages by the Subcontractor, the Contractor is not liable for any penalties described above unless the Contractor had knowledge of that failure of the Subcontractor to pay

For Council Approval
Not for Bidding

the specified prevailing rate of wages to those workers or unless the Contractor fails to comply with all of the following requirements:

1. The contract executed between the Contractor and the Subcontractor for the performance of work on the public works project shall include a copy of the provisions of Sections 1771, 1776, 177.5, 1813, and 1815 of the Labor Code.
2. The Contractor shall monitor the payment of the specified general prevailing rate of per diem wages by the Subcontractor to the employees, by periodic review of the certified payroll records of the Subcontractor.
3. Upon become aware of the Subcontractor's failure to pay its workers the specified prevailing rate of wages, the Contractor shall diligently take corrective action to halt or rectify the failure, including, but not limited to, retaining sufficient funds due the Subcontractor for work performed on the public works project.
4. Prior to making final payment to the Subcontractor for work performed on the public works project, the Contractor shall obtain an affidavit signed under penalty of perjury from the Subcontractor that the Subcontractor has paid the specified general prevailing rate of per diem wages to its employees on the public works project and any amount due pursuant to 1813 of the Labor Code.

Pursuant to Section 1775 of the Labor Code, the Division of Labor Standards Enforcement shall notify the Contractor on a public works project within fifteen (15) Days of the receipt by the Division of Labor Standards Enforcement of a complaint of the failure of a Subcontractor on that public works project to pay workers the general prevailing rate per diem wages.

Pursuant to the provisions of California Labor Code Section 1773, the City has obtained

For Council Approval
Not for Bidding

the general prevailing rate of wages applicable to the categories of workers the City anticipates will be utilized for this project for straight time, overtime, Saturday, Sunday, and holiday Work. The holiday wage rate listed shall be applicable to all holidays recognized in the collective bargaining agreement of the particular craft, classification or type of worker concerned or, if no collective bargaining applies, those holidays identified in Government Code Section 6700. These wage rates may be obtained from the State Department of Industrial Relations and/or the following website address: http://www.dir.ca.gov/dlsr/DPreWageDetermination.htm, which is incorporated herein as a part of this Contract.

Pursuant to Labor Code Section 1773.2, the general prevailing wage rates set forth above, which forms a part of this Contract, shall be posted by the Contractor at a prominent place at the site of the Work.

Pursuant to Labor Code Section 1773.6 and California Code of Regulations Section 16204, Title 8, changes in general prevailing wage determinations shall apply to the project only if issued by the Director of Industrial Relations prior to the City's bid issuance date.

The City will not recognize any claim for additional compensation because of the payment by the Contractor of any wage rate in excess of the prevailing wage rate set forth in the Contract. The possibility of wage increases is one of the elements to be considered by the Contractor in determining its Bid, and will not under any circumstances be considered as the basis of a claim against the City or Contract.

When both California and Federal prevailing wage rates apply, the Contractor and any Subcontractors shall pay their workers the higher of the two rates. The Contractor and any Subcontractors shall insert this clause in any lower tier contract.

5-1.05 **REGISTRATION REQUIRED AS QUALIFICATION TO BID.**

For Council Approval
Not for Bidding

Pursuant to Labor Code Section 1771.1(b), notice is hereby given that a Contractor or Subcontractor shall not be qualified to bid on, be listed in a bid proposal, subject to the requirements of Section 4104 of the Public Contract Code, or engage in the performance of any contractor for public work, as defined in Labor Code Sections 1720, et seq., unless currently registered and qualified to perform public work pursuant to Labor Code Section 1725.5. It is not a violation of Labor Code Section 1771.1 for an unregistered contractor to submit a bid that is authorized by Section 7029.1 of the Business and Professions Code or by Section 10164 or 20103.5 of the Public Contract Code, provided the contractor is registered to perform public work pursuant to Section 1725.5.

5-1.06 **PAYROLL RECORDS.** The Contractor's attention is directed to the following provisions of Labor Code Section 1776. The Contractor shall be responsible for the compliance with these provisions by its Subcontractors.

A. The Contractor and each Subcontractor shall keep accurate and current payroll records, showing the name, address, social security number, work classification, straight time and overtime hours worked each day and week, and the actual per diem wages paid to each journeyman, apprentice, worker, or other employee employed by it in connection with the public work. Each payroll record shall contain or be verified by a written declaration that is made under penalty of perjury, stating both of the following:

1. The information contained in the payroll record is true and correct.

2. The employer has complied with the requirements of Section 1771, 1811, and 1815 for any work performed by his or her employees on the public works project.

B. The payroll records enumerated under subdivision (A) shall be available for inspection at all reasonable hours at the principal office of the Contractor on the following

For Council Approval
Not for Bidding

basis:

1. A certified copy of an employee's payroll record shall be made available for inspection or furnished to such employee or his or her authorized representative on request.

2. A certified copy of all payroll records enumerated in subdivision (A) shall be made available for inspection or furnished upon request to a representative of the City, the Division of Labor Standards Enforcement, and the Division of Apprenticeship Standards of the Department of Industrial Relations. The City reserves the right to withhold any progress payments to the Contractor in the event of noncompliance with the subsection.

3. A certified copy of all payroll records enumerated in subdivision (A) shall be made available upon request by the public for inspection or for copies thereof. However, a request by the public shall be made through either the City, the Division of Apprenticeship Standards, or the Division of Labor Standards Enforcement. The public shall not be given access to such records at the principal office of the Contractor.

C. The certified payroll records shall be on forms provided by the Division of Labor Standards Enforcement or shall contain the same information as the forms provided by the Division.

D. Each Contractor shall file a certified copy of the records enumerated in subdivision (A) with the entity that requested the records within ten (10) Days after receipt of a written request.

E. Any copy of the records made available for inspection as copies and furnished upon request to the public or any public agency by the City, the Division of Apprenticeship Standards or the Division of Labor Standards Enforcement shall be marked or

For Council Approval
Not for Bidding

obliterated to prevent disclosure of an individual's name, address and social security number. The name and address of the Contractor awarded the Contract or Subcontractor performing the Contract shall not be marked or obliterated. Any copy of records made available for inspection by, or furnished to, a joint labor-management committee established pursuant to the federal Labor Management Cooperation Act of 1978 (Section 175a of Title 29 of the United States Code) shall be marked or obliterated only to prevent the disclosure of an individual's name and social security number. A joint labor-management committee may maintain an action in a court of competent jurisdiction against an employer who fails to comply with Section 1774. The court may award restitution to an employee for unpaid wages and may award the joint labor-management committee reasonable attorneys' fees and costs incurred in maintaining the action. An action under this subdivision may not be based on the employer's misclassification of the craft of a worker on its certified payroll records. Nothing in this subdivision limits any other available remedies for a violation of this section.

F. The Contractor shall inform the City of the location of the records enumerated under subdivision (A), including the street address, city and county, and shall, within five (5) business days, provide a notice of a change of location and address.

G. The Contractor shall have ten (10) Days in which to comply subsequent to receipt of written notice requesting the records enumerated in subdivision (A). In the event that the Contractor or Subcontractor fails to comply within the ten (10) Day period, the Contractor shall, as a penalty to the State or City, forfeit twenty-five ($25) Dollars for each calendar day, or portion thereof, for each worker, until strict compliance is effectuated. Upon the request of the Division of Apprenticeship Standards or the Division of Labor Standards Enforcement, these penalties shall be withheld from any progress payment or final payment then due. A contractor

For Council Approval
Not for Bidding

is not subject to a penalty assessment pursuant to this section due to the failure of a Subcontractor to comply with this section.

5-1.07 **SAFETY REQUIREMENTS.** It is the intent of the parties that the City is not an exposing, creating, controlling, or correcting employer under California Labor Code Section 6400. In accordance with generally accepted construction practices and State law, the Contractor shall have the authority and be solely and completely responsible for conditions on the Work Site, including safety of all persons and property during performance of the Work. Moreover, the Contractor shall be the controlling employer and has the authority and responsibility to enforce Work Site safety. The Contractor shall be responsible for conducting daily safety inspections and assuring all hazards and violations are abated. The Contractor is responsible for assuring that all Subcontractors adhere to the minimum Cal/OSHA safety requirements and that each Subcontractor has an effective Cal/OSHA IIPP (Illness and Injury Prevention Program) in place that specifically addresses all potential exposures, such as, but not limited to, fall protection, confined space, and trenching/shoring. These requirements shall apply continuously and not be limited to normal working hours. The Contractor shall be responsible for any delay costs or damages in the event the progress of Work is slowed or stopped due to a safety violation.

The Contractor shall designate a safety officer and have in place a health and safety plan in accordance with the laws of State of California and conduct safety meetings and document them in accordance with the law. The Contractor shall have the safety record available for inspection during working hours and shall submit job site safety meeting reports with each Application for Payment.

Prior to Contractor commencing construction project work on City property, Contractor

For Council Approval
Not for Bidding

shall make available copies of its Health and Safety Plan (HASP) that meets or exceeds applicable Cal/OSHA regulations. The Contractor's HASP shall also meet or exceed the requirements of any applicable City-wide or departmental specific Injury and Illness Prevention Programs (IIPP) and other HASP programs, procedures, and plans. Potentially applicable HASP programs, procedures, and plans include, but are not limited to, the following:

1. Bloodborne Pathogens Exposure Control Plan;
2. Confined Space Entry Procedure;
3. Electrical Safety Program (Lockout/Tagout);
4. Emergency Action Plans (Site Specific);
5. Fire Prevention Plans (Site Specific);
6. Hazardous Waste Operations Emergency Response Plan (or Equivalent);
7. Hazard Communication Program (SDS's and Right-to-Know training);
8. Heat Illness & Prevention Plan;
9. Hearing Conservation Program;
10. Hot Work/Welding Procedure;
11. Job Hazard Analyses/Standard Operating Procedures;
12. Traffic Control & Flagging;
13. Excavation/Dig Safe Procedure;
14. Fall Protection Plan;
15. Personal Protective Equipment Plan;
16. Respirable Crystalline Silica Exposure Control Plan;
17. Respirator Program;
18. Soils Management Plan (for contaminated soils); and

For Council Approval
Not for Bidding

19. Transite (Asbestos) Pipe Work Procedure.

Additionally, Contractor shall be responsible for complying with all City-wide and departmental specific safety requirements as identified in the Supplemental Conditions or presented at a pre-construction meeting.

Contractor shall inform City in advance of the quantity of chemical(s) to be used for the project and the total quantity of chemical(s) that will be brought onto City property. In addition, Contractor shall provide City with one copy of the Safety Data Sheet (SDS) for each chemical expected to be used to complete the project and for each chemical brought to the Work Site, regardless of whether such chemicals are ultimately used for the project.

The services of the Director in conducting construction review of the Contractor's performance is not intended to include review of the adequacy of the Contractor's Work methods, equipment, bracing or scaffolding, or safety measures, in, on, or near the construction site. If a City employee observes a safety violation, the City employee will report the violation to the Contractor who is then responsible for assuring the violation is abated.

The Contractor is hereby informed that Work on this project could be hazardous. The Contractor shall carefully instruct all personnel working in potentially hazardous Work areas as to potential dangers and shall provide such necessary safety equipment and instructions as are necessary to prevent injury to personnel and damage to property. Special care shall be exercised relative to Work underground.

All Work and materials shall be in strict accordance with all applicable State, City, County, and Federal Rules, Regulations, and Codes, and attention is drawn to the requirements of Cal/OSHA. The Contractor shall be solely responsible for compliance with all City, County and State blasting requirements and for any damages caused by its operations.

For Council Approval
Not for Bidding

To ensure compliance with California Labor Code Section 6705, the Contractor shall submit to the City, at least five (5) Days in advance of excavation of any trench five feet (5') or more in depth, Working Drawings to the Director showing the design of shoring, bracing, sloping and other provisions to be made for worker protection from the hazard of caving ground during the excavation of such trench or trenches. If such Working Drawings vary from the shoring system standards established by the Cal/OSHA Construction Safety Orders of the Division of Industrial Safety, the plan shall be prepared and signed by a registered civil or structural engineer in the State of California. This in no way relieves the Contractor from the requirement of maintaining safety in all operations performed by the Contractor or the Contractor's Subcontractors and nothing in this section shall be deemed to allow the use of a shoring, sloping or protective system less effective than that required by the Cal/OSHA Construction Safety Orders of the Division of Industrial Safety Contractor's Working Drawings shall be subject to approval insofar as the details affect the character of the finished Work and for compliance with design requirements applicable to the construction when specified or called for, but details of the design will be left to Contractor who shall be responsible for the successful construction of the Work. The City shall approve Working Drawings before any Work involving such drawings is performed. Approval and/or acceptance by the City or its designated agent only constitutes acknowledgment of the submission and does not constitute review or approval of the designs, design assumptions or criteria, completeness of submissions, applicability to areas of intended use, nor implementation of the plans, which are solely the responsibility of the Contractor and its registered engineer.

The Contractor shall perform its Work as not to expose personnel to, or to discharge into the atmosphere from any source whatever, smoke, dust, asbestos, toxic chemicals or other air

For Council Approval
Not for Bidding

contaminants in violation of the laws, rules, and regulations of the governmental entities having jurisdiction and shall bear full and exclusive responsibility for any release of hazardous or non-hazardous chemicals or substances during the course of the Work. The Contractor shall immediately report any such release to the City. The Contractor shall be solely responsible for all claims and expenses associated with the response to, removal and remediation of the release, including, without limitation, payment of any fines or penalties levied against the City by any agency as a result of such release and shall defend, indemnify, and save and hold harmless the City, its officers, agents, employees, and volunteers from any claims arising from such release. For purposes of this section only, the term "claims" shall include:

1. All notices, orders, directives, administrative or judicial proceedings, fines, penalties, fees, or charges imposed by any governmental agency with jurisdiction; and

2. Any claim, cause of action, or administrative or judicial proceeding brought against the City, its officers, agents, employees, and volunteers for any loss, cost (including reasonable attorneys' fees), damage or liability, sustained or suffered by any person or entity, including the City.

If the performance of the Work creates any hazardous wastes, those wastes shall be properly disposed of according to federal, state, and local laws, at the expense of the Contractor. The Contractor shall dispose of the wastes under its own EPA Generator Number. In no event shall the City be identified as the generator. The Contractor shall notify the City of any such hazardous wastes and the City reserves the right to a copy of the results of any tests conducted on the wastes, and, at its cost, to perform additional tests or examine those wastes, prior to disposition. The Contractor shall defend, indemnify, and save and hold harmless the City, its

For Council Approval
Not for Bidding

officers, agents, employees, and volunteers from any claims arising from the disposal of the hazardous wastes, regardless of the absence of negligence or other malfeasance by the Contractor. Disposal of all Hazardous Materials must be done in accordance with all laws and regulations. Copies of required regulatory documentation including copies of final manifests shall be supplied to the City.

Contractors or Subcontractors removing one hundred or more square feet (100') of asbestos must be "Certified" in accordance with State law. All Work involving exposure to asbestos and all other hazardous materials shall be performed with protection of personnel in compliance with all applicable regulations and safety requirements including, but not limited to, California Code of Regulations Section 1529, Title 8.

Nothing in these General Conditions is to be construed to permit Work not conforming to governing codes. When Contract Documents differ from governing codes, the Contractor shall furnish and Install the higher standards called for without extra charge.

5-1.08 **SUBSURFACE EXCAVATIONS, NOTIFICATION.** The Contractor shall contact the regional notification center, "Underground Service Alert," and schedule its Work to allow ample time for the center to notify its members and, if necessary, for any member to field locate and mark its facilities. Without limiting the foregoing, the Contractor's attention is directed to Government Code Sections 4216 to 4216.9, and in particular Section 4216.2.

5-1.09 **PUBLIC SAFETY.** The Contractor shall assume all responsibility for public safety during the performance of its Work, and all costs arising therefrom shall be included in the Contract Price. Whenever the Contractor's operations create a condition hazardous to traffic or to the public, it shall furnish, erect and maintain, at its expense, such fences, barricades, lights, signs, and other devices and take such other protective measures as are

For Council Approval
Not for Bidding

necessary to prevent accidents or damage or injury to the public. The Contractor shall establish the pedestrian detours with comparable lighting to the original pedestrian areas. The Contractor shall arrange for such flaggers as are necessary to give adequate warning to traffic or to the public of any dangerous conditions affecting traffic. For Work in a public right-of-way, the Contractor shall comply with the rules and regulations of the State, County, or local agency that owns the right-of-way.

The Contractor shall promptly and fully comply with and carry out, and shall without separate charge therefor to the City, all safety and first aid requirements prescribed by all applicable Federal, State, and local laws and regulations, rules, and orders. The Work shall be done in a safe manner; and the Contractor shall safeguard the safety and health of its employees, Subcontractors, and the people of local communities. The Contractor shall also be reasonable for ensuring that its Subcontractors comply with the provisions of this section.

Upon the failure of the Contractor to comply with any of the requirements of this section, the City shall have the authority, but not the duty, to stop the Work until such failure is remedied. The Contractor shall not be entitled to an adjustment of the Contract Time or an increase in the Contract Price due to any such suspensions.

When required by the Contract Documents, the Contractor shall construct, maintain, and remove detours for use of public traffic, without additional cost to the City, unless separate payment is specified in the Special Provisions.

The failure or refusal of the Contractor to construct and maintain detours at the proper time shall be sufficient cause for closing down the work until such detours are in satisfactory condition for use by public traffic.

Due care shall be exercised to avoid injury to existing improvements or facilities, utility

For Council Approval
Not for Bidding

facilities, adjacent property and trees, shrubs, and other plants that are not to be removed.

Trees, shrubs and other plants that are not to be removed, and pole lines, fences, signs, survey markers and monuments, buildings and structures, conduits, pipe lines, sewer and waterlines, highway facilities, and any other improvements or facilities, under or above ground, that are within or adjacent to the work limit line shall be protected from injury or damage, and the Contractor shall provide and Install suitable safeguards to protect such objects from injury or damage. If such objects are injured or damaged by reason of the Contractor's operations, they shall be replaced or restored at the Contractor's expense. The facilities shall be replaced or restored to a condition as good as when the Contractor entered upon the Work Site, or as good as required by the Contract Documents if any such objects are part of the Work. The City may make or cause to be made such temporary repairs as are necessary to restore to service any damaged facility. The cost of such repairs shall be borne by the Contractor, and the costs may be deducted from any monies due or to become due to the Contractor under the Agreement.

The fact that any underground facilities is not shown on the Contract Drawings shall not relieve the Contractor of its responsibility pursuant to "Utility Facilities" in Section 2-1.12 elsewhere in the Contract Documents. It shall be the Contractor's responsibility, pursuant thereto, to ascertain the location of such underground improvements or facilities, which may be subject to damage by reason of its operations.

Full compensation for furnishing all labor, materials, tools, equipment and incidentals, and for doing all the Work involved in protecting or repairing property as specified in this section, shall be considered as included in the prices paid for the various Contract items of work and no additional compensation will be allowed therefor.

5-1.10 **EMERGENCIES.** In an Emergency affecting the safety of life, the

For Council Approval
Not for Bidding

Work, or adjoining property, the Contractor, without special instructions or authorization from the City, shall act at its discretion to prevent such threatened loss or injury. In such an Emergency, the Contractor may perform such additional work as is reasonably required. Any compensation claimed by the Contractor on account of Work performed to an Emergency shall be determined in accordance with the provisions relating to Force Account payment contained elsewhere in the Contract Documents.

5-1.11 **APPRENTICES.** Attention is directed to Labor Code Sections 1777.5, 1777.6 and 1777.7 and Title 8, California Code of Regulations Section 200 et seq. In accordance with Section 1777.5, the Contractor shall secure the necessary certificates and shall contribute to the apprenticeship fund or funds, a provided therein. The Contractor shall require each Subcontractor who will perform work or labor or render service to the Contractor in or about the construction of the work to fully comply with Sections 1777.5 and 1777.6 of the Labor Code. To insure compliance and complete understanding of the law regarding apprentices, and specifically the required ratio thereunder, each Contractor or Subcontractor should, where some questions exist, contact the Division of Apprenticeship Standards, , or one of its branch offices prior to commencement of Work on the public works Contract. Responsibility for compliance with this section lies with the prime Contractor.

It is State and City policy to encourage the employment and training of apprentices on public works Contracts as may be permitted under local apprenticeship standards.

5-1.12 **FAIR LABOR STANDARDS ACT.** Attention is invited to the fact that the City has been advised by the Wage and Hour Division, U.S. Department of Labor, that Contractors engaged in construction Work are required to meet the provisions of the Fair Labor Standards Act of 1958 and as amended (52 Stat. 1060).

For Council Approval
Not for Bidding

5-1.13 **WORKERS' COMPENSATION.** Pursuant to the requirements of Labor Code Section 1860, the Contractor will be required to secure the payment of workers' compensation to its employees in accordance with the provisions of Labor Code Section 3700.

Prior to the commencement of Work, the Contractor shall sign and file with the Director a certification in the following form:

> "I am aware of the provisions of Labor Code Section 3700 which require every employer to be insured against liability for workers' compensation or to undertake self-insurance in accordance with the provisions of that code, and I will comply with such provisions before commencing the performance of the Work of this Contract."

5-1.14 **AIR POLLUTION CONTROL AND ASBESTOS.** The Contractor shall comply with all air pollution control rules, regulations, ordinances and statutes which apply to any Work performed pursuant to the Contract, including any air pollution control rules, regulations, ordinances and statues, specified in Government Code Section 11017.

In the absence of any applicable air pollution control rules, regulations, ordinances or statutes governing solvents, all solvents, including but not limited to the solvent portions of paints, thinners, curing compounds, and liquid asphalt used on the project shall comply with the applicable material requirements of the applicable Air Quality Management District. All containers of solvent, paint, thinner, curing compound, or liquid asphalt shall be labeled to indicate that the contents fully comply with said requirements.

Unless otherwise provided in the Supplemental Conditions, material to be disposed of shall not be burned, either inside or outside the Premises.

The Contractor shall also comply with all rules, regulations, statutes and ordinances

For Council Approval
Not for Bidding

regarding asbestos removal and disposal, including but not limited to, 42 U.S.C. Sections 7401, 7412 and 7601, 40 C.F.R. Part 61, Subpart M, and California Code of Regulations Section 1529, Title 8.

If the Contractor discovers that a building to be demolished or renovated contains asbestos containing material, the Contractor shall immediately cease Work and notify the City.

5-1.15 **USE OF PESTICIDES.** The Contractor shall comply with all local, state and federal rules and regulations of the Department of Food and Agriculture, the Department of Health, the Department of Industrial Relations and all other agencies which govern the use of pesticides required in the performance of the Work.

Pesticides shall include but shall not be limited to herbicides, insecticides, fungicides, rodenticides, germicides, nematocides, bactericides, inhibitors, fumigants, defoliants, desiccants, soil sterilants, and repellents.

Any substance or mixture of substances intended for preventing, repelling, mitigating, or destroying weed, insects, diseases, rodents, or nematodes and any substance or mixture of substances intended for use as a plant regulator, defoliant or desiccant shall be considered as pesticide.

5-1.16 **SOUND AND LIGHT CONTROL REQUIREMENTS.** The Contractor shall comply with all local sound control, light control, and noise level rules, regulations and ordinances which apply to any Work performed pursuant to the Contract. Work shall not begin before 7 a.m. nor occur after 7 p.m., unless otherwise permitted by the City.

Each internal combustion engine, used for any purpose on the Work or related to the Work, shall be equipped with a muffler, in good working order, of a type recommended by the manufacturer. No internal combustion engine shall be operated on the project without said

For Council Approval
Not for Bidding

muffler.

5-1.17 **WEIGHT LIMITATIONS.** Unless expressly permitted elsewhere in the Contract Documents, the Contractor shall not operate construction equipment or vehicles of any kind which, laden or unladen, exceed the maximum weight limits set forth in Division 15 of the Vehicle Code over completed or existing base, surfacing, pavement or structures.

5-1.18 **ENVIRONMENTAL CLEARANCES; MITIGATION MONITORING PROGRAMS; AND REGULATORY AGENCY PERMIT REQUIREMENTS.** The Department will obtain all environmental clearances and other authorizations necessary for this project as set forth in the Contract Documents. The Contractor shall comply with the provisions, including giving notices during construction when required, of said authorizations. In the event the obtaining of said authorizations delays completion of all or any portion of the Work, an extension of time determined pursuant to the provisions in Section 6-1.08, "Liquidated Damages," of these General Conditions will be granted.

Contractor shall comply with: (1) all mitigation identified in the mitigation monitoring program (attached to and adopted as a component of the mitigated negative declaration or Environmental Impact Report) to mitigate impacts to protected natural resources; and (2) all related permit requirements issued by the regulatory agencies authorizing the project. Contractor shall defend, indemnify, and save and hold harmless the City, its officers, agents, employees, and volunteers from any fines, claims, suits, actions or regulatory sanctions of every name, kind and description brought forth, or on account of, damage to protected natural resources from or arising out of Contractor's negligence or willful misconduct in the performance of this Agreement.

5-1.19 **PERMITS AND LICENSES.** The Contractor acknowledges and agrees that, prior to the submission of its bid for the Work, it fully familiarized itself with the

For Council Approval
Not for Bidding

requirements of all applicable federal, state, county and municipal laws, codes, rules, and regulations, as well as the conditions of any required licenses and permits.

The Contractor shall procure all permits and licenses, including any applicable building permits (except those procured or to be procured by the City which are listed elsewhere in the Contract Documents), in coordination with the Director, pay all charges and fees, and give all notices necessary and incident to the due and lawful prosecution of the Work. Contractor shall be responsible for applying, paying all fees, and coordination for obtaining all permits for completion of the Work. All permits and licenses shall be obtained in sufficient time to prevent delays to the Work. Contractor will apply to the City for reimbursement for such permits costs. Accordingly, Contractor should not include the anticipated costs for permits in its bid, as the necessary permit costs will be reimbursed by the City.

The California Environmental Quality Act (Public Resources Code, Section 21000 to 21177) may be applicable to permits, licenses and other authorizations which the Contractor must obtain from State or local agencies in connection with performing the Work. The Contractor shall comply with the provisions of that Act in obtaining such permits, licenses and other authorizations, and all permits, licenses and other authorizations shall be obtained in sufficient time to prevent delays to the Work.

The Contractor shall maintain the applicable Contractor's license as identified in the Notice to Contractors and City business license for the duration of the Work.

5-1.20 **WATER POLLUTION.** The Contractor shall comply with all water pollution control rules, regulations, ordinances and statutes which apply to any Work performed pursuant to the Contract, including any water pollution control rules, regulations, and statutes, specified by the most current State of California NPDES General Permit for Stormwater

For Council Approval
Not for Bidding

Discharges Associated with Construction Activity.

The Contractor shall take all necessary precaution to protect streams, vernal pools, ponds, reservoirs, and lakes from pollution with fuels, oils, bitumen, calcium chloride, and other harmful materials as consistent with the law. Also, the Contractor shall conduct and schedule operations so as to avoid discharging pollutants, such as but not limited to: sediment and silt to the storm drain system. The storm drain system consists of all facilities that are designed to convey stormwater to the Waters of the State as defined in the California Water Code. The storm drain system includes, but is not limited to, all streets, gutters, drain inlets, roadside ditches, streams, vernal pools, ponds, and lakes. Care shall be exercised to preserve roadside vegetation beyond the limits of construction.

5-1.21 **PROTECTION AND USE OF PROPERTY.** The Contractor shall be responsible for and provide and maintain all proper temporary walkways, covered walkways, barriers, roads, guards, railings, lights, warning signs, and take precaution at all times to avoid injury or damage to any person or any property, and upon completion of the Work, or at other times as directed, restore Premises and adjacent property to a proper condition. In the event of such injury or damage, Contractor shall report such injury and damage to City within forty-eight (48) hours of occurrence.

The Contractor shall protect adjoining property and nearby buildings, including City buildings, City roads, and public streets or roads, from dust, dirt, debris, or the nuisance arising out of the Contractor's operations or storage practices, and, if ordered by the Director, the Contractor shall provide and Install suitable safeguards, approved by the Director, to protect such objects from damage. If such objects are damaged by reason of the Contractor's operations, they shall be replaced or restored at the Contractor's expense.

For Council Approval
Not for Bidding

If the Contractor damages any buildings, roads, utilities, or other property which belong to the City, or any Department or agency thereof, then the Director, at his or her option, may retain from the money due under the Contract an amount sufficient to insure repair of the damage.

The Director may make or cause to be made such temporary repairs as are necessary to restore to service any such damaged facility. The cost of such repairs shall be borne by the Contractor and may be deducted from any moneys due or to become due the Contractor under the Contract.

5-1.22 **RESPONSIBILITY FOR DAMAGE AND INDEMNIFICATION.**

The City of Roseville, its officers, agents, employees, and volunteers, including but not limited to the Director and his or her designee, shall not be answerable or accountable in any manner: for any loss or damage that may happen to the Work or any part thereof; for any loss or damage to any of the materials or other things used or employed in performing the Work; for injury to or death of any person, either workers or the public; or for damage to property from any cause which might have been prevented by the Contractor, its workers, or anyone employed by the Contractor or the Contractor's Subcontractors.

The Contractor shall be responsible for any liability imposed by law and for injuries to, or death of, any person including, but not limited to, workers and the public, or damage to property resulting from defects or obstructions, or from any cause whatsoever during the progress of the Work or at any time before its completion and final Acceptance.

To the fullest extent allowed by law, the Contractor shall defend (through counsel acceptable to the City), indemnify, and save and hold harmless the City, and its respective officers, agents, Subcontractors, employees, and volunteers, and the successors and assigns of

For Council Approval
Not for Bidding

any of them, (hereinafter referred to as "Indemnitees") from and against all claims, demands, liability, suits, actions, costs or expenses for any and all loss or damage, including but not limited to, personal injury, property damage, or economic loss, arising out of or resulting from allegations of (1) Contractor's use of the City's property or any activities or Work performed hereunder by the Contractor; (2) the Contractor's performance of the Work under the Agreement; or (3) the Contractor's breach of any provision of the Agreement. The duty of the Contractor to indemnify and save harmless includes the duties to defend as set forth in Civil Code Section 2778. The only exception to these provisions is that the Contractor's obligations under this section will not apply to the extent that the claims, demands, liability, suits, actions, costs or expenses are caused by Indemnitees' active negligence, willful misconduct, criminal acts, or for defects in design furnished by the Indemnitees, misconduct, criminal acts, or for defects in design furnished by the Indemnitees.

The Contractor waives any and all rights to any type of express or implied indemnity against the City, its officers, agents, employees, or volunteers.

The Contractor's responsibility for such defense and indemnity obligations shall survive the termination or completion of this Contract for the full period of time allowed by law. The defense and indemnity obligations of this Contract are undertaken in addition to, and shall not in any way be limited by, the insurance obligations contained in this Contract. The parties intend that the defense and indemnity obligations in this Contract shall be broadly construed.

Any person, firm or corporation that Contractor authorizes to Work on the City's property including Subcontractors, shall be deemed to be an agent of the Contractor for purposes herein, shall be subject to all the applicable terms herein, and shall be within the scope of the Contractor's indemnity obligation described herein.

For Council Approval
Not for Bidding

In addition to any remedy authorized by law, so much of the money due the Contractor under and by virtue of the Contract as shall be considered necessary by the Department may be retained by the City until disposition has been made of such suits or claims for damages.

The retention of money due the Contractor shall be subject to the following:

A. The City will give the Contractor thirty (30) Days' notice of its intention to retain funds from any partial payment which may become due to the Contractor prior to Acceptance of the Contract. Retention of funds from any payment made after Acceptance of the Contract may be made without such prior notice to the Contractor.

B. No retention of additional amounts out of partial payments will be made if the amount to be retained does not exceed the amount being withheld from partial payments pursuant to Section 7-1.07, "Progress Payments," of these General Conditions.

C. If the City has retained funds and it is subsequently determined that the City is not entitled to be indemnified and saved harmless by the Contractor in connection with matter for which such retention was made, the Department shall be liable for interest on the amount retained at the legal rate of interest for the period of such retention.

5-1.23 **INSURANCE COVERAGE.**

A. Evidence of Maintenance Required. The Contractor shall, at its expense, procure and at all times maintain in full force and effect at a minimum the insurance required by this section on all of its operations; and the Contractor shall not allow any Subcontractor to commence work until similar insurance required of the Subcontractor has been obtained and filed. An original Certificate of Insurance, and copies of all required endorsements, all in a form approved by the Risk Manager, evidencing all required coverage or policies shall be filed after the award of the bid and prior to approval of the Contract by the City Council. Contractor shall

For Council Approval
Not for Bidding

provide ten (10) days prior written notice to the City of any reduction of coverage limits or cancellation of the coverage or policies shall be given to the City of Roseville as Certificate holder.

B. Qualifying Insurers. With the exception of the State Compensation Insurance Fund, all required insurance policies shall be issued by companies acceptable to the City and licensed to do business in the State of California and who hold a current policy holders alphabetic and financial size category rating of not less than AVII according to the most recent issue of Best's Insurance Reports.

C. Insurance Required.

1. Commercial General Liability (CGL): Insurance Services Office Form CG 00 01 covering CGL on an "occurrence" basis, including products and completed operations with limits of no less than Two Million Dollars ($2,000,000) per occurrence for bodily injury, personal injury and property damage for projects under One Million Dollars ($1,000,000) and limits of no less than Five Million Dollars ($5,000,000) per occurrence for bodily injury, personal injury and property damage for projects over One Million Dollars ($1,000,000). If a general aggregate limit applies, either the aggregate limit shall apply separately to this project or the general aggregate limit shall be twice the required occurrence limit.

The Commercial General Liability insurance shall include the following, copies of which shall be provided:

a. Inclusion of the City of Roseville, and its officers, agents, employees, and volunteers, as additional insureds (except for workers' compensation) as respects services or operations under the Contract. The additional insured endorsement for the general liability policy shall be at least as broad as the ISO CG 2010 10 01 combined with ISO CGL

For Council Approval
Not for Bidding

Endorsement CG 2037 10 01. Any other endorsement must be approved in writing by the City. Endorsements must include coverage for on-going and completed operations, which coverage shall be maintained for four (4) years following completion of the Project. Endorsements shall cover the City of Roseville, its officers, agents, employees, and volunteers.

b. The insurance shall provide coverage for claims by one insured against another insured and the policies shall not contain any cross-suits exclusions, cross-liability exclusions, or insured versus insured exclusions. The policies shall not contain any classification exclusions purporting to deny coverage for any work to be performed by Contractor or any of its Subcontractors.

c. Stipulation that the insurance is primary and noncontributory, as evidenced by a separate endorsement (CG 20 01 04 13 or an equivalent) or section of the policy, and that neither the City nor its insurers will be called upon to contribute to a loss.

d. Such insurance shall specifically cover the contractual liability of the Contractor.

e. Any available insurance proceeds in excess of the specified minimum insurance coverage requirements and limits shall be available to the additional insureds. Furthermore, the requirements for coverage and limits shall be: (1) the minimum coverage and limits specified in this Agreement; or (2) the full coverage and maximum limits of any insurance proceeds available to the named insureds, whichever is greater.

f. Waiver of subrogation endorsement.

g. The Contractor shall furnish a certificate for the period covered.

2. Automobile Liability: Insurance Services Office Form Number CA 0001 covering Code 1 (any auto), or if Contractor has no owned autos, Code 8 (hired) and Code 9

For Council Approval
Not for Bidding

(non-owned), with limits of no less than One Million Dollars ($1,000,000) per accident for bodily injury and property damage.

3. Workers' Compensation: In accordance with the provisions of the California Labor Code, Contractor is required to be insured against liability for Workers' Compensation or to undertake self-insurance. Statutory Workers' Compensation and Employers' Liability of at least One Million Dollars ($1,000,000) shall cover all Contractors staff while performing any work incidental to the performance or this Agreement.

4. Professional Liability: Professional Liability (Errors and Omission) Insurance appropriate to Contractor's profession, with a limit of liability not less than One Million Dollars ($1,000,000) per occurrence or claim and Two Million Dollars ($2,000,000) aggregate to cover all design and engineering services rendered by Contractor pursuant to the Agreement. Coverage must commence from the first day that Contractor or any of its Subcontractors provided any design or engineering services in connection with the Project.

5. Builder's Risk/Course of Construction Insurance (If Required by Risk Management): The Contractor shall be responsible for all loss, damage or destruction whatsoever to the work called for by this Contract until the approval of a Notice of Completion or acceptance of the Work if no Notice of Completion is to be recorded.

The Contractor shall secure "All Risk" type of builder's Risk Insurance of the type covering one hundred percent (100%) of the value of the work performed under this Contract (the value is presumed to be the Contract amount unless otherwise stated in Supplemental Conditions) and all materials, equipment, or other items to be incorporated therein while the same are located at the construction site, a bonded warehouse, or its place of manufacture. At any time, the policy shall cover the value of the work completed. The policy shall cover hazards

For Council Approval
Not for Bidding

including the losses due to fire, explosion, hail, rain, lightning, flood (separate insurance as needed), vandalism, malicious mischief, wind, collapse, aircraft, and smoke.

The policies providing such insurance shall name the City as a loss payee as its respective interests may appear, and certified copies of such policies shall be filed with the City. The maximum deductible allowable under the Builder's All Risk policy shall be five percent (5%) of the Contract amount.

Builder's Risk Insurance is not required for coverage of losses in excess of five percent (5%) of the Contract amount for damages resulting from earthquake in excess of a magnitude of 3.5 on the Richter scale, or tidal waves. Coverage in the amount of five percent (5%) of the Contract amount for such losses is required.

6. Pollution Coverage: Contractor shall procure pollution liability coverage or other insurance covering claims for bodily injury or property damage arising out of the abatement, removal, storage, transportation, or other exposure to hazardous materials or pollutants, in limits not less than Two Million Dollars ($2,000,000). Contractor shall add the City and all parties required to be indemnified by Contractor as additional insured on all pollution liability policies.

7. Higher Coverage Limits: If Contractor maintains higher coverage limits than the amounts shown above, then the City requires and shall be entitled to coverage for the higher coverage limits maintained by Contractor. Any available insurance proceeds in excess of the specified minimum limits of insurance and coverage shall be available to the City.

8. Claims Made Coverage: Liability insurance coverage may not be written on a "claims made" or modified occurrence basis. The Certificate of Insurance must clearly provide that the coverage is on an "occurrence" basis.

For Council Approval
Not for Bidding

5-1.24 **OTHER INSURANCE PROVISIONS.**

A. The requirements of the Standard Specifications as to types and limits of insurance coverage to be maintained by the Contractor, and any approval of insurance by the City, are not intended to, and shall not in any manner limit or qualify the liabilities and obligations otherwise assumed by the Contractor pursuant to the Contract, including, but not limited to, the provisions concerning indemnification, nor preclude the City from taking any other action available to it under any other provision of the Contract or law.

B. The City acknowledges that some insurance requirements contained in these Standard Specifications may be fulfilled by self-insurance on the part of the Contractor. However, this shall not in any way limit liabilities assumed by Contractor under the Contract. Any self-insurance must be approved in writing by the City, in its sole discretion and shall not reduce the limits of liability. Any deductibles or self-insured retentions ("SIR") must be declared on the certificate of insurance and approved by City in writing. Policies containing any SIR provision shall provide or be endorsed to provide that the SIR may be satisfied by either the named insured or City. City reserves the right to obtain a full certified copy of any insurance policy and endorsements. The failure to exercise this right shall not constitute a waiver of such right.

C. The Contractor agrees to include in its contracts with all subcontractors the same requirements and provisions of this Contract, including the indemnity and insurance requirements, to the extent they apply to the scope of the subcontractor's work. Furthermore, the Contractor shall require its subcontractors to agree to be bound to the Contractor and the City in the same manner and to the same extent as the Contractor is bound to the City under this Contract. Additionally, the Contractor shall obligate its subcontractors to comply with these

For Council Approval
Not for Bidding

same provisions with respect to any tertiary subcontractor, regardless of tier. A copy of the City's indemnity and insurance provisions will be furnished to the subcontractor or tertiary subcontractor upon request. Alternatively, the Contractor may insure subcontractor(s) under its own policy.

D. The City, its officers, agents, employees, and volunteers are to be covered as insureds with respect to liability arising out of automobiles owned, leased, hired or borrowed by or on behalf of the Contractor; and with respect to liability arising out of work or operations performed by or on behalf of the Contractor including materials, parts or equipment furnished in connection with such work or operations. Coverage shall not extend to any indemnity coverage for the active negligence of the additional insured in any case where an agreement to indemnify the additional insured would be invalid under California Insurance Code Section 11580.04.

E. The limits of insurance required in this Contract may be satisfied by a combination of primary and excess insurance. Any excess insurance shall contain or be endorsed to contain a provision that such coverage shall also apply on a primary and noncontributory basis for the benefit of the City (if agreed to in a written contract) before the City's own insurance shall be called upon to protect it as a named insured.

F. The insurance procured by Contractor shall be subject to the approval of the City, but any acceptance of insurance certificates by the City shall in no way limit or relieve Contractor of its duties and responsibilities under the Agreement.

G. Contractor shall be responsible for all premiums, deductibles, and self-insured retention applicable to the insurance it is required to procure under the Contract. All deductibles or self-insured retentions over five hundred thousand dollars ($500,000) must be approved by the City, in writing. Contractor shall be responsible for all deductibles, self-insured

For Council Approval
Not for Bidding

retention payments, and/or increased premiums incurred if the City's policies of insurance are forced to cover damages or respond to claims for which Contractor or its Subcontractors were obligated to provide insurance under the Contract.

H. Failure of the City to enforce in a timely manner any of the requirements of these insurance provisions shall not act as a waiver to enforcement of any of these provisions at a later date.

I. Contractor's indemnity obligations shall not be limited by these insurance provisions and shall survive the expiration of the Contract and the insurance provisions of the Contract shall likewise not be limited by the indemnity provisions of the Contract.

J. THE CITY RESERVES THE RIGHT TO WITHHOLD ANY PROGRESS PAYMENTS TO THE CONTRACTOR IN THE EVENT OF NONCOMPLIANCE WITH ANY INSURANCE REQUIREMENTS.

5-1.25 **THIRD PARTY BENEFICIARY.** No provisions in the Contract Documents shall in any way inure to the benefit any third party (including the public at large or any member thereof) so as to constitute such person a third party beneficiary of the Contract, or of any term or condition or other provision of the Contract or otherwise give rise to any cause of action in any person not a party to the Agreement, except as expressly provided elsewhere in the Contract Documents.

5-1.26 **COORDINATION AND ACCESS.** The Contractor acknowledges that the City may award, or has already awarded, other construction contracts for additional work or may perform additional work with its own forces and that such work may affect the Work under this Agreement. Additionally, the Contractor acknowledges that the State and other public and private agencies may be granted a right-of-entry by the City for the purpose of constructing

For Council Approval
Not for Bidding

facilities within and adjacent to the Work Site. It is the obligation of the Contractor to coordinate its Work with the work of others working within or adjacent to the City's property.

During performance of its Work, the Contractor shall not have exclusive access to or use of the work areas. The City may also require that certain facilities and areas be used concurrently by the Contractor and by other contractors working in the area. When two (2) or more contractors are employed on related or adjacent City work, each shall conduct its operations in such a manner as not to cause any unnecessary delay or hindrance to the other. Each contractor shall be responsible to the other for all damage to any work, to persons or property caused to the other by its operations, and for loss caused the other due to any unnecessary delays or failure to finish the work within the time specified for completion.

If any party of the Contractor's Work depends on the work of any other contractor and/or the City for proper execution and/or results, the Contractor shall promptly notify the City of any discrepancies and/or defects in said other work that would render its work unsuitable for proper execution and/or results prior to proceeding with the Contractor's own Work. If it becomes necessary, the City will resolve coordination and access problems.

The Contractor and its representative in charge of the Work shall familiarize themselves with the City's property and Work Site, and adjacent surroundings in the vicinity of said Wok, and any private or public operations on adjoining properties.

5-1.27 **OCCUPANCY BY THE DEPARTMENT PRIOR TO ACCEPTANCE.** The City may at any time notify the Contractor in writing that it intends to take Beneficial Occupancy of any portion of the Work even though the Work may not be substantially complete. Unless the reason for the City's taking Beneficial Occupancy is that the Contractor has not completed the Work (or portions thereof) in accordance with the Contract

For Council Approval
Not for Bidding

Time, the City's Beneficial Occupancy shall relieve the Contractor from its responsibility for maintenance, loss or damage to that portion of the Work for which the City has taken Beneficial Occupancy other than that resulting from the Contractor's act or omission, negligence, willful misconduct or breach of warranty.

Should the Work (or portion thereof) not be completed in accordance with the Construction Schedule within the Contract Time (as adjusted under the terms of the Contract Documents), the City shall have the right, but not the obligation, to take Beneficial Occupancy of the Work. In such event, the Contractor shall not be entitled to any additional compensation on account of said occupancy by the City, nor shall the Contractor be relieved of any of its responsibilities under the Contract Documents, including, without limitation, Contractor's obligation to complete the Work in accordance with the Construction Schedule.

Beneficial Occupancy shall not be deemed an Acceptance by the City either of the Work or of any portion thereof, nor will it relieve the Contractor of full responsibility for correcting defective Work or materials found at any time before the formal written Acceptance of the entire Contract by the Director or during the full warranty period after such Acceptance, as provided in Section 7-1.12, "Warranty," of these General Conditions.

The City's Beneficial Occupancy shall not relieve the Contractor of its responsibility to maintain all insurance and bonds required under the Contract Documents until the entire project is accepted by the City.

5-1.28 **RIGHT TO OPERATE UNSATISFACTORY FACILITIES AND EQUIPMENT.** If, after Installation, the operation or use of the facilities or equipment to be furnished under this Contract proves to be unsatisfactory to the Director, the City shall have the right to operate and use such facilities or equipment until they can, without damage to the City,

For Council Approval
Not for Bidding

be taken out of service for correction or replacement. Such period of use of the defective facilities or equipment, pending correction or replacement, shall in no way decrease the warranty period required for the acceptable corrected or replaced facilities or equipment.

5-1.29 **CONTRACTOR'S RESPONSIBILITY FOR THE WORK.** Except as otherwise provided herein, the Contractor shall have the charge and care of the Work and shall bear the risk of injury or damage to any part of the Work by the action of the elements or from any other cause whether arising from the execution or from the nonexecution of the Work until the Acceptance of the Contract by the Director. The Contractor shall rebuild, repair, restore, and make good all injuries or damages to any portion of the Work occasioned by any cause before its completion and Acceptance, and shall bear the expense thereof. In case of suspension of Work from any cause whatever, the Contractor shall be responsible for the Work and it shall also be responsible for all materials, and shall properly store them if necessary, and shall provide suitable drainage and erect temporary structures where necessary.

The Contractor will be relieved of responsibility for any injury or damage to the Work caused by the following:

A. An earthquake in excess of a magnitude of 3.5 on the Richter Scale or a tidal wave, when the effect of such has been proclaimed a disaster or state of emergency by the Governor of the State of California or by the President of the United States, or was of such magnitude at the site of the Work as to have been sufficient to have caused a proclamation of disaster or state of emergency, had it occurred in a populated area.

B. Occupancy and use by the Department or the public prior to the completion of the entire project.

C. Acts of the Federal Government or the public enemy.

For Council Approval
Not for Bidding

5-1.30 **RESPONSIBILITY FOR UTILITIES.** The Contractor shall be responsible at its own cost for any and all Work, expense or special precautions caused or required by the existence or proximity of utilities encountered in performing the Work, including without limitation, repair of any or all damage and all hand or exploratory excavation required. The Contractor is cautioned that such utilities may include communication cables or electrical cables which may be high voltage, and when working or excavating in the vicinity of such cables, or the ducts enclosing such cables, the Contractor shall undertake at its own cost any special precautions required. Suitable warning signs, barricades, and safety devices shall be erected as necessary or required.

However, if during the course of the Work the Contractor encounters utility Installations which are not shown or indicated in the Contract Documents or which are found in a location substantially different from that shown, and such utilities are not reasonably apparent from visual examination, then the Contractor shall promptly notify the Director in writing. Where necessary for the Work of the Contract, the Director shall issue a written order to the Contractor to make such adjustments, rearrangement, repair, removal, alteration, or special handling of such utility, including repair of the damaged utility. The Contractor shall perform the Work described in such written order, and compensation therefor will be made in accordance with Section 3 of these General Conditions relating to changes in the Work. Except for the items of cost specified in said Section 3, the Contractor shall receive no compensation for any other cost, damage, delay, interference, or hindrance to him or her due to the presence of such utility. If the Contractor fails to give the notice specified above and thereafter acts without instructions for the Director, then the Contractor shall be liable for any or subsequent to discovery thereof, and the Contractor shall repair and make good such damage at its own cost.

For Council Approval
Not for Bidding

The precise location of underground facilities can only be determined by careful probing or hand digging in compliance with Article 6 of the Cal/OSHA Construction Safety Orders which states in part:

> "Prior to opening an excavation, effort shall be made to determine whether underground installations, i.e., sewer, water, fuel, electric lines, etc., will be encountered, and if so, where such underground installations are located. When the excavation approaches the approximate location of such an installation, the exact location shall be determined by careful probing or hand digging, and, when it is uncovered, adequate protection shall be provided for the existing installation."

The location of known existing utilities and pipelines are shown on the Contract Drawings in their approximate locations. Some of the locations include multiple conduits. The Contractor shall exercise care in avoiding damage to those facilities which are to remain in service subsequent to the construction of the particular new facility involved and the Contractor will be held responsible for any repairs if damaged. The Contractor shall also exercise care in maintaining those pipes and facilities required for continuing operation of the existing facilities until such time as they can be abandoned. There is no guarantee that all utilities or obstructions are shown on the Contract Drawings or that the locations indicated are accurate.

The Contractor shall exercise extreme caution in working in the area adjacent to the existing pipelines and utility services. It is essential that all the existing facilities be maintained in service. Construction of the connections between the existing facilities and the new facilities shall be at times and during periods acceptable to the City. The Contractor shall advise the Director in writing of its proposed Construction Schedule for these connections at least forty-eight (48) hours in advance.

For Council Approval
Not for Bidding

The Contractor shall uncover all piping and conduits, to a point one foot (1') below the pipe, where crossings, interferences, or connections are shown on the Contract Drawings, prior to trenching or excavating for any pipe or structures, to determine actual elevations. New pipelines shall be laid to such grade as to clear all existing facilities which are to remain in service. If the Contractor does not expose all required utilities, it shall not be entitled to additional compensation for Work necessary to avoid interferences nor for repair to damaged utilities. Excavations around underground electrical ducts and conduits shall be performed using extreme caution to prevent injury or damage to workers and to the electrical ducts or conduits.

5-1.31 **PROPERTY RIGHTS IN MATERIALS.** Nothing in the Contract shall be construed as vesting in the Contractor any right of property in the materials used after they have been attached or affixed to the Work or soil or after partial payment has been made as provided in Section 7-1.07, "Progress Payments," of these General Conditions for material delivered on the ground or stored subject to or under the control of the City and unused. All such material shall become the property of the City upon being so attached or affixed or upon payment for materials delivered on the ground or stored subject to or under the control of the City and unused, as provided in said Section 7-1.07.

5-1.32 **COURT ORDERED DELAY.** If, pursuant to court order, the Department temporarily suspends performance of all or any portion of the Work, an extension of time determined pursuant to the provisions in Section 6-1.08, "Liquidated Damages," of these General Conditions will be granted.

5-1.33 **NO PERSONAL LIABILITY.** Neither the Director, nor any other officer or authorized employee of the City, shall be personally responsible for any liability arising under or by virtue of the Contract.

For Council Approval
Not for Bidding

5-1.34 **RIGHTS IN LAND AND IMPROVEMENTS.** The Contractor shall make no arrangements with any person or entity to permit occupancy or use of any land, structure or building within the limits of the Work, for any purpose whatsoever, either with or without compensation, in conflict with any agreement between the City and any third party owner, former owner, or tenant of such land, structure or buildings. The Contractor shall not occupy City-owned property outside the limit of the Work shown on the Contract Drawings unless it obtains prior approval.

5-1.35 **ANTITRUST CLAIMS.** The Contractor's attention is directed to the following provision of Public Contract Code Section 7103.5(b), which is applicable to the Contractor and its Subcontractors:

> " In entering into a public works contract or a subcontract to supply goods, services, or materials pursuant to a public works contract, the contractor or subcontractor offers and agrees to assign to the awarding body all rights, title, and interest in and to all causes of action it may have under Section 4 of the Clayton Act (15 U.S.C. Sec. 15) or under the Cartwright Act (Chapter 2 [commencing with Section 16700] of Part 2 of Division 7 of the Business and Professions Code), arising from purchases of goods, services, or materials pursuant to the public works contract or the subcontract. This assignment shall be made and become effective at the time the awarding body tenders final payment to the contractor, without further acknowledgement by the parties."

5-1.36 **RIGHTS TO DRAWINGS, TECHNICAL DATA, PATENTS.** Shop

For Council Approval
Not for Bidding

Drawings and Working Drawings submitted to the City by the Contractor, Subcontractor or any lower tier Subcontractor pursuant to the Agreement, are the property of the City and the City may use, and disclose in any manner and for any purpose, Shop Drawings and Working Drawings delivered under the Contract.

Technical Data including manuals or instructional materials, computer or microprocessor software which are delivered or submitted to the City by the Contractor, Subcontractor, or any lower tier Subcontract pursuant to the Contract are the property of the City, and the City may use or disclose same in any manner and for any purpose.

The Contractor shall assume all costs arising from the use of patented materials, equipment, devices, or processes used on or incorporated in the Work, and shall defend, indemnify and save and hold harmless the City, and its duly authorized representatives, from all suits at law, or in equity, and actions of every nature for, or on account of the use of any patented materials, equipment, devices or processes. In case some materials, equipment, devices or processes are held to constitute an infringement and their use enjoined, the Contractor, at its expense, shall:

1. Secure for the City the right to continue using said materials, equipment, devices or processes by suspension of the injunction or by procuring a license or licenses; or
2. Replace such materials, equipment, devices, processes; or
3. Modify them so that they become non-infringing or remove the enjoined materials, equipment, devices or processes and refund the sums paid therefor without prejudice to any other rights of the City.

5-1.37 **PAYMENT OF TAXES.** Contractor shall pay all taxes and duties applicable to and assessable against any Work, equipment, materials, services, processes, and

For Council Approval
Not for Bidding

operations incidental to or involved in the Agreement, including but not limited to, retail sales and use, transportation, export, import, business, and special taxes. The Contractor is responsible for ascertaining and acquainting itself with such taxes and making all necessary arrangements to pay them. The Contractor will maintain records that are auditable records, and these records shall be subject to the City's review to verify that Contractor's tax payments are current at all times.

The Contract Price paid for the Work shall include full compensation for all taxes which the Contractor is required to pay, whether imposed by Federal, State or local government, including, without being limited to, Federal excise tax. No tax exemption certificate nor any document designed to exempt the Contractor from payment of any tax will be furnished to the Contractor by the Department, as to any tax on labor, services, materials, transportation, or any other items furnished pursuant to the Contract.

The Contractor shall withhold and pay any and all sales and use taxes, withholding taxes, whether Federal, State, or local, Social Security taxes, State Unemployment Insurance charges and all other taxes which are now or hereafter may be required to be paid or withheld under any laws.

5-1.38 **GRATUITIES AND CONFLICT OF INTEREST.** The Contractor shall not offer or provide gratuities in the form of gifts, entertainment, loans, meals, rewards, and/or services to representatives of the City, including but not limited to, officers, employees, agents, Engineering Service Consultants, Consulting Engineers and Architects, Inspectors and/or Testing Agencies retained by the City. If it is found that the Contractor has violated this provision, the Contract may be subject to termination for default as defined elsewhere in these General Conditions.

For Council Approval
Not for Bidding

During the term of the Contract and until the final payment has been made to the Contractor, the Contractor shall not employ or compensate in any manner whatsoever, the City's officers, employees and authorized representatives, agents, and any Engineering Service Consultants, Consulting Engineers and Architects, Inspectors, and/or Testing Agencies retained by the City. Any exception to the employment or compensation to any of the above named parties must be made in writing by the City. If the Contractor offers or provides employment or compensation to those named above during the term of the Contract, the Contract may be subject to termination for default.

5-1.39 **COOPERATION.** Should construction be under way by City forces or other forces or by other Contractors within or adjacent to the limits of the Work or should Work of any other nature be under way by such forces within or adjacent to said limits, the Contractor shall cooperate with all such forces to the end that any delay, interference or hindrance to their Work will be avoided. The right is reserved to perform other or additional Work at or near the site at any time, by the use of such forces.

5-1.40 **DIGGING TRENCHES OR OTHER EXCAVATIONS.** In the event any work involves digging trenches or other excavations that extend deeper than four feet (4') below the surface, City and Contractor shall comply with the following:

A. The Contractor shall promptly, and before the following conditions are disturbed, notify City in writing of any:

1. Material that the Contractor believes may be material that is hazardous waste, as defined in Section 25117 of the Health and Safety Code, that is required to be removed to a Class I, Class II, or Class III disposal site in accordance with provisions of existing law.

For Council Approval
Not for Bidding

2. Subsurface or latent physical conditions at the site differing from those made available to Contractor for inspection as provided in the project proposal.

3. Unknown physical conditions at the site of any unusual nature, different materially from those ordinarily encountered and generally recognized as inherent in Work of the character provided for in the Contract.

B. The City shall promptly investigate the conditions, and if it finds that the conditions do materially so differ, or do involve hazardous waste, and cause a decrease or increase in the Contractor's cost of, or the time required for, performance of any part of the Work shall issue a Change Order under the procedures described in the Contract.

C. In the event that a dispute arises between the City and the Contractor whether the conditions materially differ, or involve hazardous waste, or cause a decrease or increase in the Contractor's cost of, or time required for, performance of any part of the Work, the Contractor shall not be excused from any scheduled completion date provided for by the Contract, but shall proceed with all work to be performed under the Contract. The Contractor shall retain any and all rights provided either by contract or by law which pertain to the resolution of disputes and protests between the contracting parties. However, no claim of the Contractor under this clause shall be allowed unless the Contractor has given the notice required by this Section. No claim by the Contractor for an equitable adjustment hereunder shall be allowed if asserted after final payment under this Contract.

5-1.41 **CONTRACTOR REGISTRATION.** No contractor or subcontractor may work on a public works project unless registered with the Department of Industrial Relations pursuant to Labor Code section 1725.5. During the performance of this Contract, the Contractor and its subcontractors shall have a continuing legal obligation to maintain current

For Council Approval
Not for Bidding

registration with the Department of Industrial Relations. The Contractor is hereby notified that this project is subject to compliance monitoring and enforcement by the Department of Industrial Relations.

5-1.42 **CITY OF ROSEVILLE ENCROACHMENT PERMITS AND RIGHTS-OF-WAY.** The Contractor need not obtain a separate encroachment permit from the City prior to construction within street rights-of-way or other City rights-of-way. Execution of the Contract by the City shall be deemed an encroachment permit for work required by the Contract within rights-of-way. All work shall conform to the rules and regulations of encroachment permits and shall be subject to the inspection and approval of the Director and City Engineer.

To the extent indicated in the Contract Drawings, the City will provide the rights-of-way over private lands or the site to enable the Contractor to perform its work. The Contractor shall be solely responsible for securing any additional rights-of-way desired by the Contractor. The City will not be a party to nor assume any liability for any separate agreements reached between the Contractor and any third parties with respect to these additional rights-of-way. The Contractor shall procure evidence that agreements are in place with said third parties before the Contractor uses those areas covered by the agreements. Any damage to such private lands caused by the Contractor's operations shall be the sole responsibility of the Contractor.

For Council Approval
Not for Bidding

THIS PAGE INTENTIONALLY LEFT BLANK

For Council Approval
Not for Bidding

SECTION 6

PROSECUTION AND PROGRESS

6-1.01 **SUBLETTING AND SUBCONTRACTING.** The Contractor shall be responsible for all Work performed under the Contract. The Contractor shall give its personal attention to the fulfillment of the Contract and shall keep the Work under its control. Nothing in the Contract Documents shall create any contractual relationship between the City and any Subcontractor. The Contractor is fully responsible to the City for the acts and omissions of its Subcontractors of any tier. When any Subcontractor fails to prosecute a portion of the Work in a manner satisfactory to the Director, that Subcontractor shall not again be employed on the Work. Although the sections of the Contract may be arranged according to various trades, or general grouping of the Work, the Contractor is not obligated to sublet the Work in such manner. The Director will not arbitrate disputes among Subcontractors or between Contractor and one or more Subcontractors concerning responsibility for performing any part of the Work.

The on-site production of materials produced by other than the Contractor's own forces shall be considered as subcontracted. The erection, establishment or reopening of on-site plants for production of materials and the operation thereof in the production of materials for use on the Work shall conform to the requirements relating to labor set forth in the Contract Documents.

The Contractor shall also be responsible for coordinating the Work performed by Subcontractors and Suppliers.

The Contractor shall not substitute any person as Subcontractor in place of a Subcontractor listed on its bid proposal without the written approval of the Director. Substitutions must be in accordance with the provisions of the "Subletting and Subcontracting

For Council Approval
Not for Bidding

Fair Practices Act" beginning with Public Contract Code Section 4100. Violations of this Act by the Contractor may subject it to penalties which may include cancellation of Contract, Assessment of ten percent (10%) of the Subcontractor's bid, and disciplinary action by the Contractors State License Board.

The Contractor shall pay any Subcontractors approved by the City for work that has been satisfactorily performed no later than seven (7) Days from the date of Contractor's receipt of progress payments by the City. Within seven (7) Days after receipt from the City of funds attributable to work performed by a Subcontractor, Contractor shall release any retainage payments withheld to the Subcontractor. In the event Contractor does not make progress payments or release retention to Subcontractors in accordance with the time period specified herein, Contractor may be subject to prompt payment penalties per statute.

6-1.02 **ASSIGNMENT.** The performance of this Contract may not be assigned, except upon the written consent of the City Council of the City of Roseville. Consent will not be given to any proposed assignment which would relieve the original Contractor or its surety of their responsibilities under the Contract nor will the City consent to any assignment of a part of the Work under the Contract.

The Contractor may assign moneys due or to become due to it under the Contract and such assignment will be recognized by the City, if given proper notice thereof, to the extent permitted by law, but any assignment of moneys shall be subject to all proper set-offs in favor of the City and to all deductions provided for in the Contract and particularly all money withheld, whether assigned or not, shall be subject to being used by the City for the completion of the Work in the event that the Contractor should be in default therein.

6-1.03 **BEGINNING OF WORK.** After the execution of the Contract by both

For Council Approval
Not for Bidding

parties, the City will issue the Notice to Proceed upon its determination that it is appropriate for the Contract Time to commence.

The Contractor shall begin Work within fifteen (15) Days after receiving the Notice to Proceed from the Director, subject to the requirements stated elsewhere in the Contract Documents regarding, among other things, the submittal of Baseline Schedule, and shall diligently prosecute the same to completion within the time limit provided in the Supplemental Conditions. Contractor shall also achieve any and all Contract milestones as described elsewhere in the Contract Documents.

The Contractor shall notify the Director, in writing, of its intent to begin Work at least seventy-two (72) hours before Work is begun. The notice shall be delivered to the Director and shall specify the date the Contractor intends to start. If the project has more than one (1) location of Work, a separate notice shall be given for each location.

The Contractor is not authorized to perform any Work until it has received a Notice to Proceed from the City. Should the Contractor begin Work in advance of receiving notice that the Contract has been approved as above provided, any Work performed by it in advance of the said date of approval shall be considered as having been done by the Contractor at its own risk and as a volunteer unless said Contract is so approved thereafter.

6-1.04 **PROGRESS SCHEDULE.**

A. Preliminary Progress Schedule. The Contractor shall submit to the Director, within twenty (20) Days after date of the Notice to Proceed, a Preliminary Progress Schedule covering the Contractor's activities over the first three (3) months of operation in detail and the remainder of the project in summary. The Preliminary Progress Schedule shall schedule the project within the Contract Time for completion of the Work, and shall be subject to

For Council Approval
Not for Bidding

favorable review by the Director.

B. CPM Schedule. The Contractor shall submit an acceptable Critical Path Method (CPM) Schedule to the Director within thirty (30) Days after the receipt of the Notice to Proceed. Subsequent revisions to said schedule shall be submitted as set forth hereinafter. The requirement for the CPM schedule is included to allow for adequate planning and execution of the Work, to determine the critical nature of delays, and to assist the Director in appraising the reasonableness of the proposed schedule and evaluating progress of the Work. The CPM schedule submitted under this Section shall utilize a CPM format, either the precedence or arrow diagramming method. The definitions of CPM terms and functions shall be as provided in the Associated General Contractors of America book *CPM in Construction, A Manual for General Contractors*, or a favorably reviewed alternative publication or reference. No progress payment will be made prior to submission and acceptance of the CPM Schedule.

1. The CPM schedule system shall consist of diagrams and accompanying mathematical analyses. The diagrams shall show elements of the project in detail and an entire project summary. Diagrams shall show the order and interdependence of activities and sequence in which the Work is to be accomplished as planned by the Contractor. The basic concept of a network analysis diagram shall be followed to show how the start of a given activity is dependent on the completion of preceding activities and its completion restricts the start of following activities. Detailed network activities shall include, in addition to construction activities, the submittal and favorable review of samples of material and Shop Drawings, the procurement of critical materials and equipment, fabrication of special material and equipment, and their Installation and testing. All activities of the City and the Director that affect progress and required Contract dates for completion of all or parts of the Work shall be shown. The

For Council Approval
Not for Bidding

selection and number of activities shall be subject to favorable review by the Director. Summary networks shall be time scaled. Durations shall be in Days and shall not exceed fifteen (15) Days, except for submittal and delivery items. Where the duration of continuous Work exceeds fifteen (15) Days, Work items in the Construction Schedule shall be subdivided by location, approximate stationing or other sub-element of the Work.

The graphic network diagram shall include for each activity, the description, activity number, the estimated duration in Days, and all activity relationship lines. The network diagram shall be drawn for the early start of activities. All significant Submittals shall be scheduled along with manual Submittals and training on all large or critical pieces of equipment. If the precedence technique is utilized, the schedule project shall include a calendar in Work Days, a network report sorted by early start and a logic table report sorted by preceding Work item. If the arrow technique is utilized, the schedule report shall include a calendar in Work Days, a network report sorted by early start, a network report sorted by I-J numbers, and a network sorted by slack time and I-J numbers.

2. The critical path shall be shown on all reports and on the graphic network diagram. The activities which constitute the critical path shall be identified.

3. The mathematical analysis of the network diagram shall include a tabulation of each activity. The following information shall be furnished as a minimum for each activity:

(a) preceding and following event numbers

(b) activity description and number

(c) estimated duration of activities

(d) earliest start date (by calendar date)

For Council Approval
Not for Bidding

(e) earliest finish date (by calendar date)

(f) actual start date (by calendar date)

(g) actual finish date (by calendar date)

(h) latest start date (by calendar date)

(i) latest finish date (by calendar date)

(j) slack or float

(k) percentage of activity completed

4. The program shall be capable of accepting revised completion dates as modified by approved time adjustments and recomputations of all tabulation dates and float accordingly.

5. Submission and review of the system shall be as follows:

(a) The complete network analysis system, consisting of the detailed network mathematical analysis and network diagrams, shall be submitted within thirty (30) Days after receipt of the Notice to Proceed.

(b) The Contractor shall participate in a review and evaluation of the proposed network diagrams and analysis by the Director. Any revisions necessary as a result of this review shall be resubmitted for review by the Director within ten (10) Days. When completed, the favorably reviewed schedule shall then be the schedule to be used by the Contractor for planning, organizing and directing the Work and for reporting progress. If the Contractor thereafter desires to make significant changes in its method of operating and scheduling, the Contractor shall notify the Director in writing stating the reasons for the change.

(c) The Contractor shall submit at monthly intervals a report of the actual construction progress. Each monthly report shall cover a period of approximately thirty

For Council Approval
Not for Bidding

(30) Days ending around the 20th of each month. The monthly reports shall be submitted within ten (10) Days of the end of the reporting period.

(1) If the project is proceeding on schedule, the monthly update report may consist of a marked-up copy of the graphical network diagram. This submittal shall clearly indicate the status of any minor shifts in sequence or schedule and the estimated completion date or percent complete of all activities currently in progress. The Contract completion date shall also be indicated. The Contractor shall submit a narrative report relating to status of construction, the schedule, and factors which may affect the remainder of the schedule. The report shall show the activities or portions of activities completed during the reporting period. The report shall state the percentage of the Work actually completed and scheduled as of the report date and the progress along the critical path in terms of Days ahead or behind the allowable dates.

(2) If, in the opinion of the Director, the project is behind schedule, the monthly report shall include a revised network diagram and/or mathematical analysis showing the Contractor's proposed revised schedule. An analysis of the effect that the delay has on progress along other paths shall also be included in the report. The Contractor shall also submit a narrative report with each updated analysis which shall include but not to be limited to a description of current and anticipated problem areas, delaying factors and their impact, and an explanation of corrective actions taken or proposed.

(3) Periodic report shall be submitted in sufficient copies to cover Contractor needs plus five (5) copies and an available electronic copy to be retained by the Director.

For Council Approval
Not for Bidding

6. To the extent that the favorably reviewed initial Construction Schedule, or revisions thereto, indicate anything not jointly agreed upon, it shall be deemed to be not favorably reviewed by the Director. Any omission of Work from the detailed schedule, otherwise required for Contract compliance, will not excuse the Contractor from completing such Work within any applicable completion date. The CPM schedule shall be generated by computer methods.

C. Schedule Review. Once each month, on a date mutually agreed upon, but no later than seven (7) business days after the monthly schedule progress report date, a Work Site meeting will be held to review the Construction Schedule and job progress. The Contractor shall also attend weekly meetings scheduled by the Director to review the progress of the Work in the preceding week and in the subsequent week, coordinate the Work with public agencies or other Contractors as required, and allow the Director to plan his or her activities for testing, inspection, etc.

D. Schedule Revisions. The conditions under which the Director will require revisions of the Construction Schedule include the following:

1. When delay in completion of any Work item or sequence of Work items results in an estimated extension of project completion by either twenty (20) business days or by ten percent (10%) of the remaining duration of time to complete the Contract, whichever is less.

2. When delays in Submittals or deliveries make replanning or rescheduling of the Work necessary.

3. When the schedule does not represent actual prosecution and progress of the Work.

For Council Approval
Not for Bidding

4. When any change to the sequence of activities, the completion date for major portions of the Work, or when changes occur which affect the critical path.

5. When Contract Amendments or a Change Order necessitates schedule revision, the Contractor shall submit a schedule analysis of all Change Order Work with its proposal.

E. Cash Flow Projection. A cash flow projection shall be submitted with the Construction Schedule. This cash flow projection shall be revised and resubmitted when revisions of the Construction Schedule will result in changes to the projected cash flow.

F. Schedules showing project completion dates earlier than specified in the Supplemental Conditions will be rejected unless justification can be provided for early completion.

6-1.05 **SCHEDULE OF VALUES.** Prior to preparation of the first estimate for a progress payment, the Contractor shall submit for favorable review by the Director a detailed Schedule of Values or cost breakdown of the Work under each bid item awarded. The breakdown will then become the basis for partial payment determination. Elements of Work shall be grouped by structure, pipeline, system, etc. Within each grouping, Work should be itemized by readily measurable quantities of Work complete in place. For example, concrete should be in units of cubic yards including form Work and reinforcing steel. Move-on costs, bond and insurance costs, and Overhead costs shall not be considered an item of cost for this purpose but shall be prorated over items of Work. In the event the Schedule of Values is not favorable reviewed by the Director, another Schedule of Values shall be submitted that is mutually acceptable to the Contractor and the Director.

6-1.06 **CITY'S RIGHT TO STOP WORK.** The Director shall have the

For Council Approval
Not for Bidding

authority to order the Contractor, in writing, to suspend the Work wholly or in part, for such period as the Director may deem necessary due to the failure on the part of the Contractor to correct Work that is not in accordance with the requirements of the Contract Documents or if Contractor persistently fails to carry out Work in accordance with the Contract Documents.

The Contractor shall immediately comply with the written order of the Director to suspend the Work wholly or in part. The suspended Work shall be resumed when conditions are favorable and methods are corrected, as ordered or approved in writing by the Director.

Any stoppage of work under this section shall be at the Contractor's sole expense, and the Contractor shall have no claim against the City based on the Contractor's failure to perform the Work in accordance with the Contract Documents.

In addition to the City's right to stop Work, the City may order the Contractor to submit to the City at no additional cost to the City, additional information concerning Contractor's planned Work if the Contractor fails to promptly correct Work that is not in accordance with the requirements of the Contract Documents or persistently fails to carry out Work in accordance with the Contract Documents. The additional information ordered by the City may include, but is not limited to, preparation of Submittals or Working Drawings not otherwise required to be submitted under the Contract Documents.

In the event the City discovers that the Contractor has created an unsafe condition the City may arrange for other work forces to remedy the condition. Such remedial work shall be at the sole discretion of the City. If this action is required, the City may unilaterally terminate Work under the Contract, and will pay only for the quantities of Work actually performed, less the cost of the City's remedial Work. In the event that Work is not halted, the Contractor must take immediate steps to correct the situation. There will be no extra payment for Work required

For Council Approval
Not for Bidding

to correct unsafe conditions.

The right of the City to suspend the Work shall not give rise to a duty on the part of the City to exercise this right for the benefit of the Contractor or any other person or entity. This right shall be in addition to and not in restriction or derogation of the City's other rights under the Contract Documents.

In the event of a suspension of Work under any of the conditions set forth in this Section 6-1.06, such suspension of Work shall not relieve the Contractor of its legal responsibilities as set forth in these General Conditions.

6-1.07 **TIME OF COMPLETION.** The Contractor shall complete the entire Work, including Installation, repairs, startup, troubleshooting, painting, and touchup, training, submittal or record drawings, and manuals, cleanup, demobilization, and all other Work within the number of Days set forth in the Supplemental Conditions. The time for completion includes an allowance for working time lost due to normal inclement weather.

Extensions of time may be allowed for unusual inclement weather under the provisions hereinafter described. Unusual inclement weather is weather which adversely affects "controlling" operations or the critical path of construction and which meets one of the following criteria:

A. For the particular calendar month in question, the number of individual Days with rainfall exceeding 0.10 inches exceeds the average number of such Days for that month over the immediately preceding five (5) years of record by at least three (3) Days.

B. For the particular calendar month in question, the total cumulative rainfall for that month exceeds the average cumulative rainfall for that month over the immediately preceding five (5) years of record by at least two inches (2").

For Council Approval
Not for Bidding

Rainfall shall be measured at a publicly operated, maintained, and reported station in reasonable proximity to the construction site. A claim for delay shall indicate the period of rainfall which is claimed as "unusual," the specific dates during which the unusual rainfall and subsequent wet soil conditions prevented Work, and the specific critical path tasks adversely affected by such unusual weather. A claim for delay due to unusual inclement weather shall be filed within ten (10) Days of the apparent end of the unusual inclement rainfall period, whether or not the monthly totals are available at that time. The burden of proof that weather meets the criteria for unusual weather shall be solely the responsibility of the Contractor.

It is the responsibility of the Contractor to order materials required for the Work properly and promptly on a Notice to Proceed. If evidence presented demonstrates that, in spite of the Contractor's efforts, government-established priorities controls delay material deliveries, suitable extension of time will be made.

If performance of extra Work ordered by the City or failure of the City to provide the necessary site for Installation affects construction tasks which are "controlling" or which are on the "critical path" of the Construction Schedule, suitable extensions of time will be made.

The Contractor shall not be entitled to a time extension for delays in activities on non-critical paths of the favorably reviewed schedule unless the duration of the excusable delay exceeds the total float of the activities being delayed. If the duration of an excusable delay does exceed the total float of the activities affected by the delay, the Contractor shall be entitled to an extension equal to the difference.

C. Determination that a day is a non-working day by reason of inclement weather or conditions resulting immediately therefrom, shall be made by the Director.

6-1.08 **LIQUIDATED DAMAGES.** It is agreed by the parties to the Contract

For Council Approval
Not for Bidding

that in case all the Work called for under the Contract in all parts and requirements is not completed within the number of Days as set forth in the Supplemental Conditions, damage will be sustained by the City and that it is and will be impracticable and extremely difficult to ascertain and determine the actual damage which the City will sustain in the event of and by reason of such delay; and it is therefore agreed that the Contractor will pay to the City, the monetary amount indicated in the Supplemental Conditions in dollars (U.S.) per day for each and every calendar day of delay in completing the Work in excess of the number of Days prescribed and the number of additional calendar days, if any, authorized by Contract Change Order; and the Contractor agrees to pay said Liquidated Damages herein provided for, and further agrees that the City may deduct the amount thereof from any moneys due or that may become due the Contractor under the Contract.

It is further agreed that in case the Work is not finished and completed in all parts and requirements within the number of Days specified, the City shall have the right to increase the number of Days or not, as it may deem best to serve the interest of the City, and if it decides to increase the said number of Days, it shall further have the right to charge to the Contractor, its heirs, assigns or sureties and to deduct from the final payment for the Work all of any part, as it may deem proper, of the actual cost of engineering, inspection, superintendence, and other Overhead expenses which are directly chargeable to the Contract, and which accrue during the period of such extension, except that cost of preparation of final statement shall not be included in such charges.

6-1.09 **DELAYS AND EXTENSIONS TO THE WORK.** The Contractor must complete all Work within the time specified in the Agreement. The Contractor will be granted an extension of time and will not be assessed with liquidated damages or the cost of engineering

For Council Approval
Not for Bidding

and inspection for any delay in substantially completing the Work (or parts thereof) beyond the time set forth in the Agreement, provided that such delay was caused by unforeseeable causes beyond the control and without the fault or negligence of the Contractor. Examples of such causes include acts of public enemy, fire, floods, abnormal weather (as described below), earthquakes, epidemics, quarantine restrictions, strikes, labor disputes and freight embargoes, fire, changes made pursuant to the provisions of "Changes in the Work" under Section 3 of these General Conditions or acts or neglect of the City not contemplated by the Contract Documents. In all cases, any extension of time is conditioned on the following:

1. That the cause is not due to the fault or negligence of the Contractor, and the Contractor has taken reasonable precautions to prevent and minimize the effects thereof; and

2. That the Contractor notifies the Director in writing within three (3) Days from the beginning of such delay specifying the nature of the delay and the measures that have been or will be taken to prevent or minimize the delay. Failure to submit written notice within this time period shall constitute an absolute waiver of any claim for a time extension.

No extension of time will be granted for a delay caused by a shortage of materials, unless the Contractor furnishes to the City documentary proof that it has diligently made every effort to obtain such materials from all known sources within reasonable reach of the work and further proof, as acceptable to the Director, that the inability to obtain such materials when originally planned did in fact cause a delay in Final Completion of the entire Work which could not be compensated for by revising the sequence of the Contractor's operations. Only the physical shortage of material will be considered as a cause for extension of time, and no consideration

For Council Approval
Not for Bidding

will be given to any claim that material could not be obtained at a reasonable, practical or economical cost or price, unless it is shown to the satisfaction of the City that such material could have been obtained only at exorbitant prices entirely out of line with current rates, taking into account the quantities involved and the usual practices in obtaining such quantities.

No extension of time will be granted for a delay caused by Contractor's staff turnovers, understaffing or insufficient quantity of qualified staff able to perform the necessary work.

The term "shortage of materials," as used in this section, shall apply only to materials, articles, parts or equipment which are standard items and shall not apply to materials, parts, articles or equipment which are processed, made, constructed, fabricated or manufactured to meet the specific requirements of the Contract Documents.

No extensions of time will be granted for delays that have no measureable impact on the completion of the Work (or parts thereof) under the Contract Documents. When extensions of time are granted, they will be limited to the period equivalent to the actual number of Days lost on the critical path or controlling operations of the Construction Schedule, taking into account the extent to which that delay could be decreased by reasonable mitigation measures by the Contractor. All requests for extensions of time must be supported with a critical path analysis showing the critical path and impacts to it. Contractor's failure to submit this analysis will be sufficient cause for denial of any request for a time extension.

Within a reasonable period of time after the Contractor submits the notice and information required by this section, the City will determine whether an extension of time is justified and, if so, the number of days for the extension.

Abnormal weather may be a valid basis for a time extension under the Agreement. "Abnormal Weather" occurs when the number of days of rain above 0.5 inches in a 24 hour

For Council Approval
Not for Bidding

period exceeds the average for such rainfall in a particular month as determined by the National Weather Service. The Contractor will only be entitled to, at most, a time extension for the number of days of rain exceeding the average for that month in the locale where the Work is to be performed. If delays are caused by the Contractor or those for whom the Contractor is responsible, the Contractor will only be entitled to, at most, a time extension for the number of rain days exceeding the average for the month when the Work should have been performed.

In addition, before a time extension may be granted for abnormal weather, the Contractor must establish that the rain either significantly impacted at least sixty percent (60%) of the planned work of the controlling operations for a particular day or prohibited at least five (5) hours of work on the controlling operations planned for that day. Contractor shall employ reasonably methods to mitigate the impact of abnormal weather (i.e., dewatering, protection of site, etc.) The occurrence of rain during non-work hours or having minimal impact to work on the controlling operation shall not constitute a day of abnormal weather.

In the event that the project experiences favorable weather for a particular month (e.g., the number of actual rain days in a month less than that indicated above for allowable rain days per months), the additional float resulting from such favorable weather shall accrue to the project.

Any Contractor claim for damages or additional compensation based on delay shall be limited to only those circumstances where the Contractor has fulfilled each of the following three (3) requirements:

1. Contractor has established its entitlement to a time extension pursuant to the provisions described above regarding delay and extensions to the Work.
2. The delay was caused solely by the City's issuance of changes made pursuant to the

For Council Approval
Not for Bidding

provisions of "Changes in the Work" under Section 3 of these General Conditions or by acts or neglect of the City.

3. The delay was unreasonable under the circumstances and not within the contemplation of the parties.

It is expressly understood and agreed that delays caused by the City will be non-compensable when there are concurrent delays caused by the Contractor. Also, the Contractor shall have no entitlement to additional compensation for any delay where there have been concurrent delays caused by non-compensable delays, including, but not limited to, fire, floods, earthquakes, epidemics, quarantine restrictions, strikes, labor disputes, and freight embargoes.

Contractor's damages and/or additional compensation for delays will consist solely of the extended costs of maintaining the Contractor's Work Site presence. The Contractor will not be entitled to any extended home office overhead.

Compensation for idle time of equipment will be determined in the same manner as determinations are made for equipment used in the performance of extra work paid for on a Force Account basis with the following exceptions:

1. The time for which compensation will be paid will be the actual normal working hours during which such delay conditions exists, but in no case will exceed eight (8) hours in any one day.
2. The days for which compensation will be paid will be each calendar day of the work week (defined elsewhere in the Contract Documents) and Legal Holidays, during the existence of such delay, except that when rental of the equipment is paid for under the provisions in Section 3-1.06C, "Force Account Payment - Equipment," of these General Conditions, no payment will be made for delays in accordance with the

For Council Approval
Not for Bidding

provisions of this section.

Actual loss shall be understood to include no items of expense other than idle time of personnel, cost of extra moving of equipment, and cost of longer hauls. Compensation for idle time of equipment will be determined as provided in this section and compensation for idle time of personnel will be determined pursuant to Section 3-1.06A, "Force Account Payment – Labor," of these General Conditions. No markup will be added in either case for Overhead and profit. The cost of extra moving of equipment and the cost of longer hauls will be paid for as extra work as provided pursuant to "Changes to the Work" elsewhere in the Contract Documents.

6-1.10 **TERMINATION.**

6-1.10A **TERMINATION OF AGREEMENT – CONVENIENCE OF CITY.** The Department reserves the right to terminate the Contract at any time and for any reason if the Director determines that to do so would be in the best interest of the City. Any termination which is not based on the circumstances set forth in Section 6.1-10B below shall be effected by delivery to the Contractor of a Notice of Termination specifying the extent to which performance of Work under the Contract is terminated, and the date upon which such termination becomes effective.

Upon the Contractor's receipt of a written Notice of Termination for convenience, the Contractor shall cease Work as to those portions of the project so terminated and shall undertake the steps outlined in Section 6-1.10B below.

1. Acceptance of the Contract as hereinafter specified shall not relieve the Contractor of responsibility for damage to materials except as follows:

   a. The Contractor's responsibility for damage to materials for which partial payment has been made as provided in Section 7-1.03, "Progress

For Council Approval
Not for Bidding

Payments," of these General Conditions and for materials furnished by the City for use in the Work and unused shall terminate when the Director certifies that such materials have been stored in the manner and at the locations he or she has directed.

b. The Contractor's responsibility for damage to materials purchased by the City subsequent to the issuance of the notice that the Contract is to be terminated shall terminate when title and delivery of such materials has been taken by the City.

c. When the Director determines that the Contractor has completed the Work under the Contract directed to be completed prior to termination and such other Work as may have been ordered to secure the project for termination, the Contractor will recommend that the City formally accept the Work, and immediately upon and after such Acceptance by the City, the Contractor will not be required to perform any further Work thereon and shall be relieved of its contractual responsibilities for injury to persons or damage to property which occurs after the formal Acceptance of the project by the City.

2. The total compensation to be paid to the Contractor shall be determined by the Director on the basis of the following:

a. The reasonable cost to the Contractor, without profit, for all Work performed under the Contract, including mobilization, demobilization and Work done to secure the project for termination. Reasonable cost will include a reasonable allowance for project overhead and general

For Council Approval
Not for Bidding

administrative Overhead not to exceed a total of seven percent (7%) of Direct Costs of such Work.

b. A reasonable allowance for profit on the cost of the Work performed as determined under subsection (a), provided the Contractor establishes to the satisfaction of the Director that it is reasonably probable that it would have made a profit had the Contract be completed and provided further, that the profit allowed shall in no event exceed four percent (4%) of said cost.

c. The reasonable cost to the Contractor of handling material returned to the vendor, delivered to the Department or otherwise disposed of as directed by the Director.

d. A reasonable allowance for the Contractor's administrative costs in determining the amount payable due to termination of the Contract.

All records of the Contractor and the Contractor's Subcontractors, necessary to determine compensation in accordance with this Section, shall be open to inspection or audit by representatives of the Department at all times after issuance of the notice that the Contract is to be terminated and for a period of three (3) years, and such records shall be retained for that period.

After Acceptance of the Work by the Director, the Director may make payments on the basis of interim estimates pending issuance of the Final Statement, when in his or her opinion the amount thus paid, together with all amounts previously paid or allowed, will not result in total compensation in excess of that to which the Contractor will be entitled. All payments, including payment upon the Final Statement, shall be subject to deduction for prior payments and amounts, if any, to be kept or retained under the provisions of the Contract.

For Council Approval
Not for Bidding

In the event that the City terminates this Contract under Section 6-1.10B below and it is determined for any reason that there was not sufficient cause to do so, the City's termination automatically will convert to a termination for convenience under this section and the terms and conditions outlined in this section automatically will be applied to effectuate the Contract termination. Thus, damages to which a Contractor may be entitled as a result of an improper default termination will be limited to the amounts provided for in this section.

The provisions of this section shall be included in all subcontracts.

6-1.10B **TERMINATION OF AGREEMENT - FOR CAUSE.** An "Event of Default" as referred to in this section shall occur if the Contractor:

1. Fails to maintain progress of the Work in accordance with the requirements of the Contract Documents; or
2. Fails to prosecute the Work or any of its components in accordance with the Contract Documents; or
3. Persistently or repeatedly fails or refuses to supply sufficient properly skilled workers or proper material to permit the performance of the Work in accordance with the Contract Documents; or
4. Fails to make prompt payment to Subcontractors or Suppliers in accordance with the respective agreements between the Contractor and the Subcontractor and Contractor and Supplier; or
5. Fails to comply with applicable laws, ordinances or rules, regulations or orders of a public authority having jurisdiction over the Work; or
6. Abandons, assigns or sublets the Contract without approval of the City; or
7. Becomes bankrupt or is subject to appointment of a receiver on behalf of the

For Council Approval
Not for Bidding

Contractor; or

8. Otherwise is guilty of a substantial breach of a provision of the Contract Documents.

Upon the City's reasonable belief that there has been an Event of Default by the Contractor, the City may elect to give the Contractor written notice thereof. The Contractor thereafter shall cure the default as soon as possible and in no event after ten (10) Days from the Contractor's receipt of the City's written notice.

If the Contractor does not timely cure its default, the City may, without waiver of any of its other rights and remedies, elect to terminate the Contract, or portion thereof.

Upon the City's election to terminate the Contract, or portion thereof, the City shall have the right to complete the Work, or portion involved, by whatever means and methods it deems expedient, including the hiring of others on such terms as the City deems advisable. The City shall have the right to take possession of the Contractor's materials, plant, tools, equipment and property of any kind provided by or on behalf of the Contractor for the purpose of the Work, or a portion of them, without being responsible to the Contractor for wear and tear. The Contractor shall have no rights in such property during its use by the City. The City shall not be required to obtain the lowest prices for completing the Work or a portion of it but shall make such expenditures as, in the City's sole judgment, best accomplish such completion.

The expense of completing such Work or portion thereof, together with a reasonable charge for engineering, managerial and administrative services, as certified by the City, shall be charged to the Contractor, and the expense so charged shall be deducted by the City out of such monies as may be due or may at any time thereafter become due to the Contractor. In case such expense is more than the sum which otherwise would have been payable to the Contractor under the Agreement, then the Contractor or its surety or sureties shall promptly pay the amount of

For Council Approval
Not for Bidding

such excess so due. When the City terminates the Contract under this section, the Contractor shall not be entitled to receive any further payments until the Work is completed and there has been a final settlement of costs of completing the Work covered by such notice of default.

The City will issue to the Contractor a written notice specifying that the Contract, or portion thereof, is terminated. Upon receipt of said written notice and, except as otherwise directed in writing by the City, the Contractor shall:

1. Stop all Work under the Contract; or if partial termination, stop Work relating to the terminated portion of the Agreement;
2. Perform Work the City deems necessary to secure the Work Site for termination including measures to leave the Work Site in a safe condition;
3. Remove equipment from the site of Work, as specified by the City;
4. Take such action as is reasonably necessary to protect materials from damage;
5. Notify all Subcontractors and Suppliers that the Contract or portion thereof is being terminated and that their contracts or orders are not to be further performed unless otherwise authorized in writing by the City;
6. Provide the City with an inventory list of all materials previously produced, purchased or ordered from Suppliers for use in the Work and not yet used in the Work, including its storage location, and such other information as the City may request;
7. Dispose of materials not used in the Work as directed by the Director. It shall be the Contractor's responsibility to provide the City (a) with good title to all materials purchased by the City hereunder, including materials for which partial payment has been made by the City and (b) with bills of sale or other documents of title for such

For Council Approval
Not for Bidding

materials;

8. Subject to the prior written approval of the City, settle all outstanding liabilities and all claims arising out of Subcontractors or orders for materials terminated hereunder. To the extent directed by the City, the Contractor shall assign to the City all rights, title and interests of the Contractor under subcontracts or orders for materials terminated hereunder. The City shall be at liberty to negotiate with and engage any Subcontractors who had contracted with the Contractor for the Work;
9. Furnish the City with the documentation required to be furnished by the Contractor under the provisions of the Contract Documents, including, on projects as to which Federal funds are involved, all documentation required under the Federal requirements included in the Agreement; and
10. Take such other actions as the City may direct.

If only a portion of the Work has been terminated, the Contractor shall perform the remainder of the Work in conformity with the Contract Documents and in such a manner as not to interfere with the City or others in their performance and completion of the portion of the Work which was terminated.

The City may recover from the Contractor the amount of any loss or damage, including consequential damages, suffered or incurred as a result of the Contractor's default.

For Council Approval
Not for Bidding

SECTION 7

ACCEPTANCE AND PAYMENT

7-1.01 **ACCEPTANCE.** When the Contractor believes that the entire Work is fully and finally completed, including the satisfactory completion of inspections, tests, and documentation specified in the Contract Documents and completion of all punch list and clean-up items, the Contractor shall submit to the City a written request for final Acceptance within fifteen (15) Days thereafter, specifying that the Work is fully and finally completed and the date on which it was completed. Within thirty (30) Days after receipt of the request for final Acceptance, the City will inspect the Work and will either:

1. Reject the request for final Acceptance, specifying the defective and/or uncompleted portions of the Work; or
2. Notify the Contractor that the Work will be accepted by Resolution of the City Council of the City of Roseville, and a Notice of Completion will be caused to be recorded by the City Clerk; or
3. Notify the Contractor that the Work has been accepted by the City but no Notice of Completion will be recorded.

If the City rejects the request for final Acceptance, the Contractor shall promptly remedy the defective and/or uncompleted portions of the Work. Thereafter, the Contractor shall again submit a written request for final Acceptance of the Work, specifying a new date based on the date the defective and/or uncompleted portions of the Work were corrected. Thereafter, the foregoing procedure shall apply successively until the City has verified that the Work is fully and finally completed and accepted the Work by Resolution of the City Council or by written

For Council Approval
Not for Bidding

notification from the Director. Immediately upon such Acceptance, the Contractor shall be relieved of the duty of maintaining the Work as a whole.

All warranties commence upon final Acceptance of the Work. The City's final Acceptance of the Work shall not be construed as an acceptance by the City of any latent defects discovered with regard to the Contractor's work. Furthermore, Contractor's obligations under Section 5-1.22 "Responsibility for Damage and Indemnification" shall still remain applicable after the City's grant of final Acceptance of the Work.

Prior to final Acceptance, the Contractor shall submit to the City the Record Documents and Operation and Maintenance Manuals as specified in the Contract Documents.

7-1.02 **SCOPE OF PAYMENT.** The Contractor shall accept the compensation provided in the Contract as full payment for furnishing all labor, materials, tools, equipment, and incidentals necessary to the completed Work and for performing all Work contemplated and embraced under the Contract; also for loss or damage arising from the nature of the Work, or from the action of the elements, or from any unforeseen difficulties which may be encountered during the prosecution of the Work until the Acceptance by the Director and for all risks of every description connected with the prosecution of the Work, also for all expenses incurred in consequence of the suspension or discontinuance of the Work as provided in the Contract; and for completing the Work according to the Contract. Neither the payment of any estimate nor of any retained percentage shall relieve the Contractor of any obligation to make good any defective Work or material.

No compensation will be made in any case for loss of anticipated profits.

7-1.03 **NOTICE OF POTENTIAL CLAIM.** The Contractor shall not be entitled to the payment of any additional compensation for any act or failure to act by the City,

For Council Approval
Not for Bidding

including failure or refusal to issue a Change Order, or for the happening of any event, thing, occurrence or other cause unless the Contractor has given the City due written Notice of Potential Claim as hereinafter specified, provided, however, that compliance with this Section 7-1.03 shall not be a prerequisite as to matters within the scope of the notice provisions in Section 6-1.07, "Time of Completion," or the notice provisions in Section 6-1.08, "Liquidated Damages," of these General Conditions, nor to any claim which is based on differences in measurement or errors of computation as to correct quantities.

The written Notice of Potential Claim shall set forth the reasons for which the Contractor believes additional compensation will or may be due, the nature of the costs involved, and, insofar as possible, the amount of the potential claim. The said Notice as above required must have been given to the Director prior to the time that the Contractor shall have performed the Work giving rise to the potential claim for additional compensation, if based on an act or failure to act by the Director, or in all other cases within seven (7) Days after the happening of the event, thing, occurrence or other cause giving rise to the potential claim.

If the Notice of Potential Claim does not include complete information about the claim or the parties do not execute a Contract Change Order in connection with the Notice of Potential Claim, Contractor shall submit complete information about its claim for additional compensation and/or extension of time for performance within fifteen (15) Days after such work is performed. Failure to provide written notice of claim prior to undertaking such work or failure to timely submit a complete and specific information about the claim for additional compensation and/or extension of the time for performance shall be deemed a waiver and abandonment of such claim.

If there is a dispute over any claim, the Contractor shall continue to Work during the dispute resolution process in a diligent and timely manner as directed by the City, and shall be

For Council Approval
Not for Bidding

governed by all applicable provision of the Agreement.

The Contractor shall maintain cost records of all Work that is the basis of any dispute. On a daily basis, Contractor shall submit to City completed daily forms, the format of which will be acceptable to the City, with respect to the Contractor's costs of performing the disputed work. These daily forms shall itemize all of Contractor's costs in performing the disputed work, including, but not limited to, all costs relating to materials, labor and equipment with respect to the disputed work. These daily forms shall provide names or identification and classification of affected workers, the hourly rate of pay and hours worked, and also the size, type, and identification number of equipment and hours operated. Said daily work forms shall be duly signed and verified by the Contractor or its authorized representative. The City's receipt of the Contractors' daily forms shall not constitute an approval of the Contractor's claim. Contractor's failure to submit the daily forms on a daily basis shall constitute a waiver of the Contractor's right to claim any additional compensation for the disputed work.

Each Contractor claim shall include full and complete information concerning the Claim. Contractor shall provide a clear, concise recital of the basis, upon which the claim is asserted, including a designation of the provisions of the Contract Documents upon which the claim is based. Contractor shall also include a statement as to the amount of time and/or compensation sought pursuant to the claim; if Contractor's claim arises from an ongoing occurrence, Contractor shall so state in its claim, including a description of the specific Work activities affected by the claim. All costs, expenses or damages and extensions of time claimed shall be described in reasonable detail under the circumstances together with complete supporting documentation.

The City will review any timely Notice of Potential Claim and supporting information

For Council Approval
Not for Bidding

submitted by Contractor. In conducting this review, the City shall have the right to require the Contractor to submit such additional or supporting documents, data and other information as the City may require.

If an agreement can be reached which resolves the Contractor's claim, the parties will execute a Contract Change Order to document the resolution of the claim. If the parties cannot reach agreement with respect to the Contractor's claim, the Contractor shall still be obligated to comply with the claim identification provisions identified in these General Conditions, including but not limited to Section 7-1.04.

It is the intention of this Section 7-1.03 that differences between the parties arising under and by virtue of the Contract be brought to the attention of the Director at the earliest possible time in order that such matters may be settled, if possible, or other appropriate action promptly taken. The Contractor hereby agrees that it shall have no right to additional compensation for any Claim that may be based on any such act, failure to act, event, thing or occurrence for which no timely written Notice of Potential Claim as herein required was filed.

7-1.04 **CLAIMS.** Contractor must submit all Claims, for which it has previously submitted a Notice of Potential Claim, prior to Acceptance of the Work. Each such Claim must be sent to the City by registered mail or certified mail with return receipt requested and must contain reasonable documentation to support the Claim.

Upon receipt of a Claim, the City shall conduct a reasonable review of the Claim and, within a period not to exceed forty-five (45) Days, or such further time as mutually agreed upon or necessary pursuant to Public Contract Code Section 9204, the City shall provide the Contractor a written statement identifying what portion of the Claim is disputed and what portion is undisputed. If the City does not respond to a Claim from the Contractor within the time

For Council Approval
Not for Bidding

specified herein, such Claim shall be deemed rejected in its entirety.

Any payment due on an undisputed portion of the Claim shall be processed and made within sixty (60) Days after the City issues its written statement.

If the Contractor disputes the City's written response, or if the City does not respond within the time specified herein, the Contractor may demand in writing an informal conference to meet and confer for settlement of the issues in dispute. Upon receipt of a demand in writing sent by registered mail or certified mail, return receipt requested, the City shall schedule a meet and confer conference within thirty (30) Days for settlement of the dispute.

Within ten (10) business days following the conclusion of the meet and confer conference, if the claim or any portion of the claim remains in dispute, the City shall provide the Contractor a written statement identifying the portion of the Claim that remains in dispute and the portion that is undisputed. Any payment due on an undisputed portion of the Claim shall be processed and made within sixty (60) Days after the City issues its written statement. Any disputed portion of the Claim, as identified by the Contractor in writing, shall be submitted to nonbinding mediation, with the City and the Contractor sharing the associated costs equally. The City and the Contractor shall mutually agree to a mediator within ten (10) business days after the disputed portion of the Claim has been identified in writing. If the parties cannot agree upon a mediator, each party shall select a mediator and those mediators shall select a qualified neutral third party to mediate with regard to the disputed portion of the Claim. Each party shall bear the fees and costs charged by its respective mediator in connection with the selection of the neutral mediator. If mediation is unsuccessful, the parts of the Claim remaining in dispute shall be resolved in accordance with Section 7-1.05 below.

7-1.05 **DISPUTE RESOLUTION PROCEDURE:** All Claims not resolved

For Council Approval
Not for Bidding

pursuant to Section 7-1.04, shall be resolved pursuant to Public Contract Code Section 10240, et seq.

7-1.06 **STOP PAYMENT NOTICES.** The City, by and through the Department or other appropriate office or officers, may at its option and at any time retain out of any amounts due the Contractor, sums sufficient to cover claims, filed pursuant to Civil Code Section 9350, et seq., including an amount to provide for the reasonable cost of any litigation thereunder.

7-1.07 **PROGRESS PAYMENTS.** Within fifteen (15) Days after the effective date in the Notice to Proceed, but in any event prior to Contractor's first Application for Payment, the Contractor shall submit to the City a detailed Schedule of Values.

Upon its approval, the Schedule of Values will form a basis for determining the compensation payable to the Contractor based on its actual progress of Work with respect to each Lump Sum bid item. The City, prior to any progress payment being made, must approve the Schedule of Values.

At the Director's discretion the approved Schedule of Values may be used as the basis for calculating the adjustment in compensation for a lump sum bid item due to changes ordered by the Director. When an ordered change increases or decreases the quantities shown in an approved Schedule of Values, at the Director's discretion, the adjustment in compensation may be determined in the same manner specified for increases and decreases in the quantity of a bid item of work in accordance with Section 3-1.05(B), "Contract Price Adjustment," of these General Conditions.

The Contractor once in each month shall submit an Application for Payment, for approval by the Director. Contractor's Applications shall be based on the Schedule of Values submitted to the City. These applications shall be supported by: (1) documentation requested by the City to

For Council Approval
Not for Bidding

substantiate the payment request; (2) statutory releases from Contractor and all Subcontractors and suppliers pursuant to Civil Code Sections 8132 and 8138; and (3) certified payroll records for the period for which payment is requested. Specifically, the Contractor will submit conditional waivers upon progress payment executed by all contractors and suppliers that will be receiving sums sought in the instant payment request and also submit unconditional waivers upon progress payment executed by all contractors and suppliers that have been paid to the date of the payment request. The Contractor shall certify that the Work for which payment is requested has been accomplished. When requested by the City, the Contractor shall submit receipts, invoices and other documentation that the City requires to be furnished for purpose of evaluating the application.

The City will pay the Contractor within thirty (30) Days after its receipt of an undisputed and properly submitted Application for Payment, after deducting all previous payments, retention, and other sums as described in the Contract Documents. Within seven (7) Days of its receipt of the Contractor's Application for Payment, the City will determine whether it complies with the provisions of the Contract Documents. As appropriate, the City will return the application to the Contractor accompanied by a document prepared by the City setting forth the reasons for the rejection. Thereafter, the Contractor shall correct and resubmit the Application for Payment. Progress payments may be withheld for Work that is not performed in accordance with the Contract Documents.

The City may deduct the following from each progress payment:

1. An amount equal to one hundred and twenty-five percent (125%) of the amount claimed under any stop payment notice or other lien filed against the Contractor, which includes an amount to provide for the reasonable cost of any litigation

For Council Approval
Not for Bidding

thereunder.

2. Any Liquidated Damages or Assessments that have accrued as of the date of the Application for Payment.
3. Any sums expended by the City in performing any of the Contractor's obligations under the Agreement that the Contractor has failed to perform.
4. Any other sums that the City is entitled to recover from the Contractor under the terms of the Contract including damages to the City's property.
5. The failure of the City to deduct any of the above identified sums from a progress payment shall not constitute a waiver of the City's right to such sums.

No such estimate or payment shall be construed to be an acceptance of any defective Work or improper materials.

Under no circumstances will the City make payment to unlicensed Contractors. As a condition of payment, the Contractor is required to maintain the applicable Contractor's license as identified in the Notice to Contractors for the duration of the Work.

7-1.08 **PAYMENT FOR MATERIALS AND EQUIPMENT ON HAND.**

Partial payments may be made to the extent of seventy-five percent (75%) of the cost of materials and equipment plus delivery to be incorporated in the Work, provided that such materials and equipment meet the requirements of the Contract Documents and are delivered to acceptable sites on the plant site or at other sites in the vicinity that are acceptable to the City and only with the prior written approval by the City. Such delivered costs of stored or stockpiled materials and equipment may be included in the next progress payment after the following conditions are met:

A. Equipment and materials will only be eligible if given conditional or final

For Council Approval
Not for Bidding

Acceptance by the Director and are in apparent compliance with favorably reviewed Submittals.

B. Only equipment or materials which have received favorable review of Shop Drawings will qualify.

C. The material or equipment has been stored or stockpiled adequately protected against damage in a manner acceptable to the Director at an approved site.

D. The Contractor has furnished the Director with acceptable evidence of the quantity and the quality of such stored or stockpiled materials or equipment with identification of where they will be incorporated into the project with Specification reference.

E. The Contractor has furnished the Director with satisfactory evidence that the material or equipment and transportation costs have been paid.

F. The Contractor has furnished the City legal title (free of liens or encumbrances of any kind) and lien releases to the material or equipment so stored or stockpiled.

G. The Contractor has furnished the City evidence that the material or equipment so stored or stockpiled is insured against loss by damage to or disappearance of such materials at any time prior to use in the Work.

It is understood and agreed that the transfer of title and the City payment for such stored or stockpiled materials or equipment shall in no way relieve the Contractor of its responsibility for furnishing and placing such materials or equipment in accordance with the requirements of the Contract Documents.

In no case will the amount of progress payments for materials or equipment on hand exceed the Contract Price for such materials or equipment or the Contract Price for the Contract item in which the material is intended to be used.

No partial payment will be made for stored or stockpiled living or perishable plant

For Council Approval
Not for Bidding

materials.

The Contractor shall bear all costs associated with the progress payment of stored or stockpiled materials or equipment in accordance with the provisions of this Section.

7-1.09 **RETENTION ON PROGRESS PAYMENTS.** From each progress payment estimate, five percent (5%) will be deducted and held in retention by the City. The remainder, less any deductions described in Section 7-1.07, "Progress Payments," of these General Conditions, will be paid to the Contractor as progress payments.

Pursuant to Public Contract Code Section 22300, the successful Bidder may submit Securities in lieu of retention payments by the City. Upon the Contractor's request, the City will make payment of funds withheld from progress payments, pursuant to the requirements of California Public Contract Code Section 22300, if the Contractor deposits in escrow with the City or with a bank acceptable to the City, securities eligible for investment under California Government Code Section 16430, bank or savings and loan certificates of deposit, interest bearing demand deposit accounts, standby letters of credit, or any other security mutually agreed to by the Contractor and the City, upon the following conditions:

1. The Contractor shall bear the expenses of the City and the escrow agent in connection with the escrow deposit made.
2. Securities or certificates of deposit to be placed in escrow shall be of a value at least equivalent to the amounts of retention to be paid to the Contractor pursuant to this section.
3. Contractor shall enter into an escrow agreement satisfactory to the City, which agreement shall be substantially similar to the form provided in California Public Contract Code section 22300.

For Council Approval
Not for Bidding

4. The Contractor shall obtain the written consent of the surety to such agreement.

7-1.10 **FINAL PAYMENT.** Final payment will be made only after Contractor has achieved Final Completion of the Work pursuant to the provisions of Section 7-1.01, "Acceptance," of these General Conditions. Before final payment can be made, the Contractor shall have furnished the City with the following:

1. All Record Documents, catalogues, instruction sheets and information as required by the Contract Documents.
2. Conditional Waivers and Releases Upon Final Payment executed by Contractor and all Subcontractors and Suppliers, as provided by Civil Code Section 8136. Unconditional Waivers and Releases Upon Final Payment, as provided in Civil Code Section 8138, executed by Contractor and all Subcontractors and Suppliers, must be provided for all Subcontractors and Suppliers that have been paid in full.

Within thirty (30) Days of the date of the City's Acceptance of the Work, the Contractor shall prepare and submit a Final Invoice, showing the proposed total amount due the Contractor, segregated by Bid item quantities, Change Order Work, and other basis for payments; deductions made or to be made for prior payment; and amounts previously retained. Prior invoices and payments shall be subject to correction in the proposed Invoice for Final Payment. Payments to the Contractor will be made only for actual quantities of the Contract items of work constructed in accordance with the Contract Documents.

The City will review the Contractor's proposed Final Invoice and necessary changes or corrections will be forwarded to the Contractor. Within ten (10) Days thereafter, the Contractor

For Council Approval
Not for Bidding

shall submit a revised proposed Final Invoice incorporating changes or corrections made by the City together with any new claims resulting therefrom. Upon approval by the City, the corrected proposed Final Invoice will become the approval Final Invoice.

If agreements are reached on all questions regarding the Final Invoice, the City will pay the entire sum found due on the approved application. However, the City will withhold sums sufficient to pay all unsettled claims for which stop payment notices have been filed pursuant to Section 9350, et seq. of the California Civil Code, together with the reasonable cost of any litigation thereunder.

Final payment will be made within thirty (30) Days after receipt of an approved Final Invoice and other required Submittals referenced above or within sixty (60) Days after Acceptance of the work by the City, whichever is later, provided, however, that if an approved Final Invoice has not been submitted within sixty (60) Days after Acceptance of the Work by the City, the City may elect to make payment of sums not in dispute without prejudice to the right of either the City or the Contractor in connection with such disputed sums. Notwithstanding the foregoing, if a Notice of Completion is recorded, final payment shall not be made prior to the expiration of the thirty-five (35) calendar day lien period. The start of this lien period is the date the Placer County Recorder's Office records the Notice of Completion.

The City may withhold from the Final Payment an amount not to exceed one hundred fifty percent (150%) of any amount in dispute between the City and the Contractor.

The making of Final Payment shall not operate to release the Contractor or its sureties from obligations arising under the Contract, the Contract bonds and warranties as herein provided. Specifically, the making of final payment shall not constitute a waiver and release of claims by the City arising from:

For Council Approval
Not for Bidding

1. Unsettled or future liens;

2. Failure of the Work to comply with the requirements of the Contract Documents;

3. The terms of any warranties required by or contained in the Contract Documents;

4. The right to any insurance proceeds or the right to make any insurance or bond claims;

5. Any claims with respect to Contractor's obligations of indemnity with respect to claims asserted by third parties; or

6. Any latent deficiencies with the Work or Contractor's fraud.

7-1.11 **CLERICAL ERRORS.** Notwithstanding the provisions of Section 7-1.10, "Final Payment," of these General Conditions, for a period of three (3) years after Acceptance of the Work, all estimates and payments made pursuant to said Section 7-1.10, are subject to correction for clerical errors in the calculations involved in the determination of quantities and payments. The Contractor and the City agree to pay to the other any sum due under the provisions of this Section 7-1.11, provided, however, if the total sum to be paid is less than $100, no such payment shall be made.

7-1.12 **WARRANTY.** Notwithstanding inspections and Acceptance by the City of Work furnished under the Contract Documents, the Contractor hereby unconditionally guarantees that all materials and equipment furnished will be of good quality and new, that the Work will be free from defects in workmanship and materials and that the Work will conform to the requirements of the Contract Documents. Work not conforming to these requirements, including substitutions not properly approved and authorized, may be considered defective.

For Council Approval
Not for Bidding

This warranty by the Contractor is in addition to any warranties or guarantees required elsewhere in the Contract Documents. This warranty shall be in effect notwithstanding any disclaimers, or limiting or conditional terms contained in such separate warranties furnished by manufacturers or suppliers.

The Contractor hereby agrees to repair or replace any and all Work, together with any other adjacent Work which may be displaced in so doing, that may prove to be not in accordance with the requirements of the Contract or that may be defective in its workmanship or material during the greater of a period of one (1) year after Acceptance of the Work by the City or the period specified in the Special Conditions, without any expense whatsoever to the City, ordinary wear and tear and unusual abuse or neglect excepted.

The Contractor further agrees, that within ten (10) Days after being notified in writing by the Department of any Work not in accordance with the requirements of the Contract Documents or of any defects in the Work, the Contractor will commence and prosecute with due diligence all Work necessary to fulfill the terms of this warranty, and to complete such Work within a reasonable period of time. In the event Contractor fails to comply, it does hereby authorize the Department to proceed to have such Work done at the Contractor's expense and the Contractor will honor and pay the cost and charges therefore upon demand. The Department shall be entitled to all costs and expenses, including reasonable attorneys' fees, necessarily incurred upon the Contractor's refusal to honor and pay the above costs and charges.

All warranties set forth in the Contract Documents shall be deemed cumulative and not alternative or exclusive. Nothing contained in this section shall be construed to establish a period of limitation with respect to any other obligation, which Contractor has under the Contract Documents or under any separate warranty or guaranty required thereby. The establishment of a

For Council Approval
Not for Bidding

specific warranty period relates only to the specific obligation of Contractor to correct defective Work, and it has no relationship to the time within which its obligation to comply with the Contract Documents or applicable provision of law may be sought to be enforced, nor to the time within which proceedings may be commenced to establish Contractor's liability with respect to its obligations other than specifically to correct the Work. Without limiting the foregoing, it is understood and agreed that Contractor shall remain responsible for latent defects with its work, regardless of the expiration of any warranty period set forth in the Contract Documents.

7-1.13 **WARRANTY OF TITLE.** No material, supplies, or equipment for the Work under this Contract shall be purchased subject to any chattel mortgage, security agreement, or under a conditional sale or other agreement by which an interest therein or any part thereof is retained by the seller or supplier. The Contractor warrants good title to all material, supplies, and equipment Installed or incorporated in the Work and agrees upon completion of all Work to deliver the Premises, together with all improvements and appurtenances constructed or placed thereon by it, to the City free from any claim, liens, security interest, or charges, and further agrees that neither the Contractor nor any person, firm, or corporation furnishing any materials or labor for any Work covered by this Contract shall have any right to a lien upon the Premises or any improvement or appurtenances thereon. Provided, that this shall not preclude the Contractor from Installing metering devices and other equipment of utility companies, the title of which is commonly retained by the utility company. In the event of the Installation of any such metering device or equipment, the Contractor shall advise the City as to the legal owner thereof. Nothing contained in this paragraph, however, shall defeat or impair the right of such persons furnishing materials or labor under any bond given by the Contractor for their protection or any rights under any law permitting such persons to look to funds due the Contractor in the hands of the City.

For Council Approval
Not for Bidding

The provisions of this paragraph shall be inserted in all subcontracts and material Contracts, and notice of its provisions shall be given to all persons furnishing materials for the Work when no formal Contract is entered into for such materials.

[END OF GENERAL CONDITIONS]

For Council Approval
Not for Bidding

THIS PAGE INTENTIONALLY LEFT BLANK

For Council Approval
Not for Bidding

SUPPLEMENTAL CONDITIONS

Project: Maidu Softball Restroom Renovation

For Council Approval
Not for Bidding

THIS PAGE INTENTIONALLY LEFT BLANK

For Council Approval
Not for Bidding

Scope of Supplemental Conditions

1. The Work shall be performed in accordance with the General Conditions and Department Standards, except as the General Conditions may be modified by the following additional City Standards, incorporated herein by this reference, if so indicated.

	COMMUNITY DESIGN GUIDELINES 311 Vernon Street, Roseville, CA 95678
	SPECIFICATIONS FOR COMMERCIAL CONSTRUCTION (ELECTRIC) 2090 Hilltop Circle, Roseville, CA 95747
X	PARKS CONSTRUCTION STANDARDS 316 Vernon Street, Suite 400, Roseville, CA 95678
X	DESIGN AND CONSTRUCTION STANDARDS 311 Vernon Street, Roseville, CA 95678
	OTHER

Above documents are available at: www.roseville.ca.us.

2. Numbering in these Supplemental Conditions conforms to that in the General Conditions. The existence of a section in these Supplemental Conditions means that the corresponding section in the General Conditions is modified in some respect. Unless otherwise specified, the modified General Condition is deleted entirely and the provisions of these Supplemental Conditions are substituted.

For Council Approval
Not for Bidding

SECTION 1. DEFINITIONS AND TERMS

1-1.24 **DEPARTMENT.** Section 1-1.24 of the General Conditions is amended to include the following:

The Department for Contract Administration is the PARKS, RECREATION & LIBRARIES Department of the City of Roseville.

For Council Approval
Not for Bidding

SECTION 2. CONTROL AND SCOPE OF THE WORK

2-1.08 **SUBMITTALS.** Section 2-1.08 of the General Conditions is amended to include the following:

The time allowed for review of each submittal is 14 Days after receipt of the submittal by the Director.

2.1.28 **PROJECT DOCUMENTS.** Potential bidders are advised to obtain all documents and specifications related to this project directly from the City of Roseville. The City of Roseville does not guarantee the accuracy of any forms, plans, or project manuals obtained through outside sources other than the City of Roseville. Furthermore, the City does not guarantee the accuracy of any additions or deletions to the documents obtained from third party sources. Bidders expressly assume the risk that their bid will be rejected if plans and documents obtained from third parties other than the City of Roseville.

For Council Approval
Not for Bidding

SECTION 3. CHANGES IN THE WORK

There are no amendments to the General Conditions.

For Council Approval
Not for Bidding

SECTION 4. CONTROL OF MATERIALS

There are no amendments to the General Conditions.

For Council Approval
Not for Bidding

SECTION 5. LEGAL RELATIONS AND RESPONSIBILITY

5-1.14 **AIR POLLUTION CONTROL AND ASBESTOS.** Section 5-1.14 of the General Conditions is amended to include the following:

To the best of the City's knowledge, asbestos is not present in the vicinity of the Project. Additional information shall be made available to Contractor upon request.

For Council Approval
Not for Bidding

SECTION 6. PROSECUTION AND PROGRESS

6-1.04 **PROGRESS SCHEDULE.** Section 6-1.04F of the General Conditions is amended to include the following:

Progress schedules showing project completion dates more than 0 Days earlier than specified in Section 6-1.07 shall be rejected.

6-1.07 **TIME OF COMPLETION.** Section 6-1.07 of the General Conditions is amended to include the following:

The Contractor shall begin Work within 10 business days after receiving a Notice to Proceed and shall diligently prosecute the Work to completion. The Work shall be completed within 60 business days of the Notice to Proceed.

If landscaping plants require an establishment period, that period will be 90 calendar days. Start of the establishment should be as outlined in the Specifications.

6-1.08 **LIQUIDATED DAMAGES.** Section 6-1.08 of the General Conditions is amended to include the following:

The amount of Liquidated Damages is the sum of $ 800 per Day.

For Council Approval
Not for Bidding

SECTION 7: ACCEPTANCE AND PAYMENT

7-1.07 **PROGRESS PAYMENTS.** Section 7-1.07 of the General Conditions is amended to include the following:

The Contractor shall email an electronic copy of Certified Payroll Reports to the Project Manager along with each Application for Payment.

[END OF SUPPLEMENTAL CONDITIONS]

For Council Approval
Not for Bidding

SPECIFICATIONS

Project: Maidu Softball Restroom Renovation

For Council Approval
Not for Bidding

THIS PAGE INTENTIONALLY LEFT BLANK

For Council Approval
Not for Bidding

TABLE OF CONTENTS

SECTION 00 31 46: PERMITS

SECTION 01 10 00: SUMMARY OF WORK

SECTION 01 57 23: STORM WATER POLLUTION CONTROL

SECTION 31 10 00: CLEARING AND GRUBBING

SECTION 33 00 00: UTILITIES

For Council Approval
Not for Bidding

For Council Approval
Not for Bidding

SECTION 00 31 46
PERMITS

PART 1 - GENERAL

1.01 General Requirements

A. The requirements set forth in the General Conditions shall be in addition to the standards provided herein.

B. The requirements set forth in the Supplemental Conditions shall be in addition to the standards provided herein.

C. The intent of this Section is to furnish bidders with the known list of required permits for the Work under the Contract Documents. Bidders should note that the list is not necessarily complete and that additional requirements may exist or arise.

1.02 Permits

A. The Contractor shall obtain copies of the following permits from the Project Manager. Copies of these shall be obtained prior to start of work and shall be kept on the jobsite.

1. State Water Resources Control Board General Permit for Discharges of Storm Water Associated with Construction Activity:

   Contractors must comply with General Conditions 5-1.20 Water Pollution. .

2. City of Roseville Department of Development Services, Building Permit for all structural items associated with this project, including, but not limited to, accessibility alterations to existing restrooms including replacing concrete floor, toilet partitions, lighting, doors, and signage.

B. Contractor shall comply with the conditions of these permits, and will be solely responsible for all costs associated with meeting permit conditions unless specifically specified otherwise in these Contract Documents.

C. A trench/excavation permit must be on file with the City. Submit a copy of the notification letter to CAL OSHA, which outlines the project and contracted scope of work.

PART 2 - PRODUCTS

Intentionally left blank.

For Council Approval
Not for Bidding

PART 3 - EXECUTION

Intentionally left blank.

END OF SECTION

For Council Approval
Not for Bidding

SECTION 01 10 00
SUMMARY OF WORK

PART 1 - GENERAL

1.01 General

A. The requirements set forth in the General Conditions shall be in addition to the standards provided herein.

B. The requirements set forth in the Special Conditions shall be in addition to the standards provided herein.

1.02 Project Description

A. Project Name and address:

Maidu Softball Restroom Renovation Project
Maidu Regional Park
1550 Maidu Drive
Roseville, CA 95661

B. Project description/scope of work:

The scope of this project includes, but is not limited to: accessibility alterations to existing restrooms including replacing concrete floor, toilet partitions, lighting, doors, and signage.

C. The Contractor, prior to submission of his bid, shall visit the site and become familiar with the physical site conditions, the plans and specifications. All existing site conditions, apparent in a detailed, on-site inspection, shall be a part of the project. Submission of a bid shall represent the Contractor's acknowledgment of the existing site conditions and its effect on the implementation of the contract documents.

1.03 Engineering

A. Field Engineering, as a part of this contract, shall include:

1. Layout of the work and establishment of lines and grades.
2. Said work to be performed by a California Registered Civil Engineer or a California licensed Land Surveyor.
3. When discrepancies between the drawings and actual site conditions are discovered, notify the Inspector for instruction on how to proceed.
4. All work shall:
   a) Establish indicated layout in relation to the property survey and existing reference points.

For Council Approval
Not for Bidding

b) Establish and preserve permanent reference points during the course of construction.
c) Set locations and elevations of all site elements as required for proper completion of the work.

1.04 Permits, Fees and Notices

A. The Contractor and/or his assigned Subcontractors shall obtain any and all required permits (beyond those provided in the Appendix) from all governing authorities, including other City Departments, prior to start of construction.

1.05 Construction Plans

A. Any discrepancies or omissions found in the Contract Documents shall be reported to the City's project manager immediately. The City's project manager will clarify discrepancies or omissions, in writing, within a reasonable time.
B. In resolving inconsistencies among two or more sections of the Contract Documents, precedence shall be given in the following order:
   1. Notice to Contractors
   2. Special Provisions
   3. City of Roseville Parks Construction Standards
   4. City of Roseville Design and Construction Standards
   5. Drawings

   Addenda shall take precedence over all sections referenced therein. Figure dimensions on Drawings shall take precedence over scale dimensions. Detailed Drawings shall take precedence over general Drawings.

1.06 Definitions

A. The term "accepted" where used within, shall mean accepted in writing by the City of Roseville's Project Manager.
B. The term "Inspector", where noted, shall mean the project representative, appointed by the City of Roseville, who will oversee the project on a day-to-day basis.
C. The term "Project Manager", where noted, shall mean the project representative appointed by the Parks Department.
D. The term "Consultant", where noted, shall mean the prime Consultant listed on the cover sheet of these Specifications.
E. The term "accepted equal", where used herein, shall mean the equal in the opinion of the Project Manager, in consultation with the Consultant when necessary, and as accepted in writing by the Project Manager.
F. The term "Project Owner", where used herein, shall mean the landowner or developer.
G. The term "provide", where used herein, shall mean furnish and install complete.

For Council Approval
Not for Bidding

H. The term “as selected”, where used herein, shall mean as selected by the Consultant and as accepted by the Project Manager.
I. The term “substantially complete”, where used herein, shall mean the state of which the project can be used in the manner of which it is intended with the exception of minor items as determined by the Project Manager.
J. See Section 1 of the General Conditions for additional definitions and terms.

1.07 Standards

A. Numerous standards are referenced in these contract documents. The referenced standards shall be the current edition as of the date of these contract documents. Also, see Section 4 - 1.02 of the General Conditions.
B. The codes adopted by the City, County, State and federal agencies shall govern minimum requirements for this project. Where codes conflict with these Specifications, the more stringent shall apply, and such conflicts shall be brought to the attention of the Project Manager. Caltrans Standards shall be applied where specifically referenced. In the absence of specific reference requirements in the contract documents, the applicable codes shall govern.
C. In addition to the standards noted in individual sections of these Specifications, standards of the following organizations shall be noted by initials only.
    1. ANSI: American National Standards Institute.
    2. ASTM: American Society for Testing and Materials.

1.08 Submittals

A. All submittals shall be submitted at one time within ten (10) working days from issuance of Notice to Proceed. The review time for submittals shall be as noted in Section 2 - 1.04 of the Special Conditions. Items returned for re- submittal shall be returned to the City within two weeks
B. The Contractor shall include a cover sheet indicating the following (A sample is provided in Section 5: Forms):
    1. Drawing sheet or specification section reference (by section, paragraph and sub-paragraph numbers);
    2. Item description;
    3. Indication whether this item is “as specified” or “proposed substitution” and
    4. A space for itemized response summary, e.g. “reviewed” or “resubmit”.
C. Contractor shall provide submittals electronically in PDF file format and physical product samples as required in specifications. It shall be the Contractor’s responsibility to ensure that the summary sheet is included in the submittal package. Incomplete submittal packages (i.e. the lack of a summary sheet or lack an appropriate product sample) will not be reviewed.
D. Proposed substitution requests must include a comparison between the originally specified item and the proposed substitute. The burden of proof of

For Council Approval
Not for Bidding

compliance for proposed substitutions with project requirements rests with the Contractor. Coordination of the installation of accepted substitutions, including incidental changes/modifications to accommodate proposed products shall be at no additional cost to the Owner.

E. Where required in specified Section of these Specifications, submittals shall include proof of order of site furnishings, play equipment or other materials within two weeks (ten working days) of receipt of the returned, approved submittal. Submittals of orders shall be made at one time. Exceptions will be considered, with justification.

1.09 Tests

A. In addition to Section 4 - 1.03 of the General Conditions, testing and inspections may be performed by a private testing laboratory. The testing laboratory, provided by the City, shall be under the direction of a California registered civil engineer. All work shall conform to requirements set forth by ASTM B329, and shall be acceptable to the City.

B. Copies of the laboratory reports/results of each test or inspection shall be provided to the Project Manager, Inspector and Contractor.

1.10 Temporary Facilities

A. Sanitary provisions shall be the responsibility of the Contractor. Existing restroom facilities shall be not utilized by the Contractor, his Sub-contractors, or employees thereof, unless specifically accepted by the Project Manager. Provide chemical toilets or water closets and urinals connected to the sewer in a location accepted by the Project Manager.

B. Barricades shall be the responsibility of the Contractor and shall be erected as necessary to protect the property, the construction and the public from hazards due to construction.

C. Signs, other than those identified in these Specifications, shall be prohibited. Notices, required by law, shall be posted and maintained.

1.11 Utilities

A. All utility fees, including, but not limited to, connection fees, installation fees, meters, monthly service fees and cost of utilities used during the course of construction are considered a direct cost and are the responsibility of the Contractor until project acceptance by City Council.

1.12 Dust/Noise Control Requirements

A. Dust and other air pollution nuisances on or adjacent to the site shall be abated, per Section 2 - 1.15 of the General Conditions. Dirt shall not be allowed to accumulate on streets or sidewalks nor be washed into sewer.

For Council Approval
Not for Bidding

B. Noise from construction operations shall be kept to a minimum. Allowable hours of operations shall be from 7 a.m. to 7 p.m. Monday through Friday. Work on weekends and holidays must be approved by the Project Manager. Work on weekends and holidays shall not begin before 8 a.m. and must be completed by 8 p.m. Requests for weekend work shall be submitted to the Project Manager 7 days in advance.

1.13 Tree Replacement Schedule

A. Trees damaged or removed without prior approval shall be replaced at an inch per inch basis on-site, except otherwise accepted. New stock shall follow the table provided:

Plant Size	Inch Value
3 Five Gallon Stock	One Inch
1 Fifteen Gallon Stock	One Inch
1 24” Box Stock	Two Inches
1 36” Box Stock	Three Inches

1.14 Inspection of Construction

A. In addition to the routine inspections performed by the Parks Inspector, portions of work may be inspected by the other city departments. Notify the Parks Inspector and Project Manager a minimum of 48 hours prior to date of inspection.

B. The Parks Inspector shall be the main line of communication between the site superintendent, the project manager and other City department inspectors. Changes in scope of work or standards shall be approved by the project manager.

C. Refer to the parks inspection record. This shall be issued at the Pre-Construction meeting and shall be utilized by the Contractor throughout the course of construction. A completed “hard card” shall be submitted to the Project Manager along with required turn in items (See 1.19 this Section) upon final acceptance of the project. The Notice of Completion shall not be filed until all record documents have been received and accepted.

1.15 Adverse Impacts to Site Conditions Due to Construction

A. Impacts that affect the site conditions to the detriment of the park or streetscape Impacts that affect the site conditions to the detriment of the park or streetscape construction or long term viability of the site shall be mitigated by the contractor prior to acceptance of the project. Such impacts shall include, but are not limited to:

1. Soil compaction in non-structural areas;
2. Diesel or gas fuel leaks/spillage;
3. Buried concrete or other construction debris;

For Council Approval
Not for Bidding

4. Hazardous material contamination;
5. Lime treatment in planting areas;
6. and more.

1.16 Pre-final (Punch List) Review

A. Notify, in writing, to the Parks Construction Inspector, that the work is substantially complete. Substantially complete is defined as "the state of work where it may be used in a suitable and intended manner with exception of minor corrections". Partial acceptances will not be granted. Items to be reviewed as a part of substantial completion include:
   1. All construction items
   2. Installation of all site furnishings, including lights and signs
   3. Seeding or sodding of all turf areas
   4. All planting, including weeding of planted areas
   5. The irrigation system is fully functioning as designed and as confirmed by the Parks Construction Inspector.

B. Within five workings days of receipt of notification, the Parks Construction Inspector will confirm substantial completion. The Parks Construction Inspector will schedule the punch list walk (pre-final review) within five working days after the project has been determined as substantially complete. A formal punch list will be developed at the punch list walk. The Parks Construction Inspector will provide a copy of the formal punch list to the Contractor within five working days of punch list walk. .
   1. If at any point during this review that it becomes apparent that the Contractor has not properly prepared for the site review, the inspection shall immediately be terminated and re-scheduled at such a time as the site has been readied for a review. Any costs for the re-scheduling of the review shall be the responsibility of the Contractor.

C. Concurrent to the pre-final review, the City will make a formal request for all required turn-in items to be submitted to the City. All turn-in items shall be submitted to the City (single point of contact), at one time and only by appointment. Do not drop off the turn-in items at the front counter and without an appointment.

1.17 Establishment Period – not applicable

1.18 Final Review

A. A final on-site review shall be conducted to review project readiness for final turn-over. All punch list items must be satisfactorily addressed prior to the final review.

For Council Approval
Not for Bidding

B. The project shall be prepared and cleaned per Section 2 - 1.12 of the General Conditions; the turf shall be mowed; and the irrigation heads shall be adjusted appropriately one day prior to the scheduled final review.
C. Acceptance of the project shall be considered "field accepted" and a recommendation will be forwarded to the City Council for "final acceptance" per Section 7 - 1.01 of the General Conditions.
D. Turn over for City maintenance shall occur only after:
   1. A Notice of Completion (NOC) for city-built parks and for streetscapes has been approved by the City Council.
E. Contractor shall provide a written guarantee covering all improvements associated with this project. See 1.19 – Warrantees and Guarantees.

1.19 Record Documents

A. Record documents or as-built plans shall be maintained on-site and updated routinely as specified in Section 2 - 1.13 of the General Conditions. Record documents shall include **all items under the contracted scope of work**.
B. Record documents shall be submitted:
   1. one full size set of final as-built drawings (verified/initialed by the Parks Inspector)
   2. one set of 11 x 17 reductions of the complete as-built package; and
   3. one USB storage device containing PDF scanned images (in color) of the verified/initialed as-built drawings.
   4. For City of Roseville CIP projects, SWPPP binder, if applicable.

1.20 Warranties and Guarantees

A. Warranties are required under various Sections of these Specifications. Prior to final acceptance, the Contractor shall assemble all warranties into a single, bound or stapled package. All warranties shall be clearly labeled and the number of years highlighted. Also, see Sections 7 - 1.10 and 7 - 1.11 of the General Conditions.
   1. Warranties for equipment shall be submitted in the manufacturer's standard form and shall be countersigned by the subcontractor or supplier and the Contractor.
   2. All other warranties shall be provided in the following format, written on subcontractor's or supplier's letterhead, signed by the subcontractor or supplier and countersigned by the Contractor:

WARRANTY FOR _____ YEARS

For Council Approval
Not for Bidding

"We hereby warrant that the ***product*** which we have installed at ***project name*** has been done in accordance with the contract documents, and that the work, as installed will fulfill the warranty requirements included in the Specifications.

We agree to repair or replace any or all of our work, together with any other adjacent work which may be displaced by so doing, that may prove to be defective in its workmanship or material within the warranty period stated above commencing from the date of final acceptance of the above named project by the City of Roseville's City Council, without additional expense to the City, ordinary wear and tear and unusual abuse or neglect excepted.

In the event of failure to comply with the above conditions within thirty (30) days of notification by the City, we collectively or separately do hereby authorize the City to proceed with the repairs or replacement of such defects at our expense. Payment of said costs and charges will be forwarded to the City upon demand.

Signed: _____ _____
Subcontractor or Supplier Date

Countersigned:_____ _____
Contractor Date

B. Guarantees shall be a minimum of one (1) year for all plant material, including trees and shrubs. The guarantee shall state that plant materials (trees & shrubs) to be free of all defects or disease and all plants are in a healthy and thriving condition at the completion of the contract. Deciduous plant material shall be warranted beyond the time of contract completion until such time as growth becomes evident.

PART 2 - PRODUCTS

Intentionally left blank.

PART 3 - EXECUTION

Intentionally left blank.

END OF SECTION

For Council Approval
Not for Bidding

SECTION 01 57 23
STORM WATER POLLUTION CONTROL

PART 1 - GENERAL

1.01 General

A. The requirements set forth in the General Conditions shall be in addition to the standards provided herein.
B. The requirements set forth in the Special Conditions shall be in addition to the standards provided herein.

1.02 References

A. State Water Resources Control Board Order No. 2009-0009-DWQ National Pollutant Discharge Elimination System General Permit No. CAS0000002, for Storm Water Discharges Associated with Construction and Land Disturbance Activities.
B. CASQA California Stormwater BMP Handbook – Construction, November 2009

1.03 Definitions

A. NOI: Notice of Intent
B. NOT: Notice of Termination
C. QSP: Qualified SWPPP Practitioner
D. QSD: Qualified SWPPP Developer
E. SWPPP: Storm Water Pollution Prevention Plan
F. SWRCB: State Water Resources Control Board
G. NPDES: National Pollutant Discharge Elimination System General
H. WDID: Waste Discharger Identification number
I. BMP: Best Management Practices

PART 2 - PRODUCTS

Intentionally left blank.

PART 3 - EXECUTION

3.01 SWPPP

A. Comply with State Water Resources Control Board Order No. 2009-0009-DWQ National Pollutant Discharge Elimination System General Permit No.

For Council Approval
Not for Bidding

CAS0000002, for Storm Water Discharges Associated with Construction and Land Disturbance Activities.

B. A SWPPP has not been developed for this project. Contractors must comply with General Conditions 5-1.20 Water Pollution.
C. Implementation of the Erosion and Sediment Control Plan is the responsibility of the Contractor and a part of this project. Costs associated with implementation and maintenance of the BMPs per the Erosion and Sediment Control Plan shall be included in the lump sum base bid.
D. Major changes to the Erosion and Sediment Control Plan shall be reviewed by the Parks Inspector prior to implementation. Cost associated with the major changes will be paid for using the unit cost listed in the Additions or Deletions Sheet of the Proposal
E. The Parks Inspector will perform inspections of the jobsite. Implementation of and minor changes to the Erosion and Sediment Control Plan as directed by the Parks Inspector shall be incidental to the Work. Contractor shall start all inspection corrective actions within 72 hours of observation, and complete as soon as possible.
F. All BMPs installed will be inspected by the Parks Inspector for compliance with the Erosion and Sediment Control Plan and BMP Fact Sheets. BMPs that are not in compliance shall be brought into compliance by the Contractor at no cost to the City.
G. Keep one copy of the Erosion and Sediment Control Plan and amendments at the project site.
H. The Erosion and Sediment Control Plan shall be readily available throughout the course of construction and until the Project has been accepted by the City. The Erosion and Sediment Control Plan shall be made available upon request by a representative of the Regional Water Quality Control Board, State Water Resources Control Board, United States Environmental Protection Agency, or City' storm water staff.
I. When requested by the City for pre-fianl (punch list) review, the Contractor shall submit the project site copy of the Erosion and Sediment Control Plan to the City's Project Manager.

3.02 Schedule

A. Contractor shall develop a Water Pollution Control Schedule that describes the timing of grading or other work activities that could affect water pollution. The schedule shall be updated by the Contractor to reflect changes in the Contractor's operations that would affect the necessary implementation of water pollution control practices. The typical sequence of work shall be adjusted by the Contractor based on weather conditions and forecasted rain events. The schedule is considered an appropriate and applicable BMP.

For Council Approval
Not for Bidding

3.03 Penalties and fines

A. Contractor is responsible for all penalties and fines assessed to or levied on the project related to the implementation of the Erosion and Sediment Control Plan.

B. In an effort to maintain compliance with the General Permit, the Contractor may be asked to make changes to the BMPs. If the Contractor is unable to perform these services in a timely manner the City reserves the right to address any areas of concern and deduct the cost from the contract.

3.04 BMP's

A. Construction BMP's shall be installed per the Erosion / Sediment Control Plan, and in accordance with the CASQA California Stormwater BMP Handbook. Use of alternative BMP's will be reviewed and accepted at the discretion of the City's Parks Inspector.

3.05 Cleaning

A. Thoroughly clean all areas where work has occurred. Remove from the site excess material, debris and rubbish.

B. Take all precautions to protect completed work. Immediately repair or replace all damaged areas due to tire ruts, erosion, compaction failure, etc. Keep all erosion control measures intact.

END OF SECTION

For Council Approval
Not for Bidding

For Council Approval
Not for Bidding

SECTION 31 10 00
CLEARING AND GRUBBING

PART 1 - GENERAL

1.01 General Requirements

A. The requirements set forth in the General Conditions shall be in addition to the standards provided herein.

B. The requirements set forth in the Supplemental Conditions shall be in addition to the standards provided herein.

1.02 Description

A. Preserve and protect existing site amenities to remain, including, but not limited to, trees, shrubs, underground utilities and other improvements as shown on the Plans. Protection of work shall include affected improvements on adjoining properties.

B. Scope of work includes: site preparation, removal of debris, staging of equipment and materials and securing the site for construction.

1.03 Related Work

A. Section 31 20 00: Earthwork

B. Section 01 57 23: Storm Water Pollution Control

1.04 Protection/Replacement

A. Prior to demolition, erect protective fencing a minimum of one foot (1') beyond the canopy of all trees to remain. The radius of the canopy shall be measured from the longest branch furthest from the trunk. Refer to the environmental document for additional requirements for protective fencing on other existing natural features. For work within or near protected trees, a tree permit may be required.

B. If public use is to be maintained on unaffected portions of the project site, the Contractor shall be responsible for directing pedestrian and vehicular traffic safely around the construction zone. Utilization of temporary fencing, barricades, signage, etc. shall be the responsibility of the Contractor. Safe detours shall be available to the general public at all times during the course of construction.

C. Protection of existing site improvements shown to remain, including, but not limited to, fencing, signs, benches, picnic tables, play structures, shade structures, drinking fountains, concrete paving, concrete wall and curbs,

For Council Approval
Not for Bidding

decomposed granite paving, asphalt concrete paving, recreational site improvements, etc. are to be protected and preserved.

D. The Contractor shall be responsible for any damage to and maintenance of all existing street improvements, drainage facilities and irrigation systems and to re-establish these improvements to their original condition as soon as possible after completion of the work in the area, to the complete satisfaction of the Project Manager and Inspector. Realignments or modifications to the existing facilities as shown on the plans are accepted.
E. Survey monuments and markers either shown on the Plans or encountered during the course of construction shall be protected and preserved. The Contractor shall notify the Inspector upon discovery of an unmarked monument, at which time, arrangements for the relocation or adjustment of the monument will be determined. All costs associated with the relocation or adjustment of these monuments shall be the Contractor's responsibility.
F. Burning or burying removed material on-site is prohibited.
G. Where the removal of specific material creates an open hole, pit, trench or other depression, the Contractor shall immediately backfill and compact the areas consistent with requirements outlined in Section 31 20 00 of these Specifications.
H. All items identified in the Plans to remain or identified in the field to remain, removed in error by the Contractor, shall be repaired or replaced to match in equal or better construction, at no cost to the City. The quality of the repair or replacement shall be measured as that existing at contract award.

PART 2 - PRODUCTS

Intentionally left blank.

PART 3 - EXECUTION

3.01 Pre-Construction Site Review

A. Contractor shall review existing site conditions with the Inspector prior to start of construction and document any conditions which adversely affect the satisfactory execution of the work and final acceptance of the project.
B. Commencement of work constitutes acceptance of existing conditions. The Contractor shall, at his expense, be responsible for correcting all unsatisfactory and defective work.

3.02 Clearing

A. Completely remove trees, shrubs, stumps, vines, rubbish/debris, undergrowth, deadwood, structures, and other elements identified to be removed and/or which interfere with the construction as shown on the Plans and as specified.

For Council Approval
Not for Bidding

B. Obtain verification from the Project Manager for non-identified items scheduled to be removed prior to actual removal.

3.03 Grubbing

A. Remove all stumps, roots, grasses and weeds in its entirety. Apply systemic weed killer. Confirm weed kill prior to removal.
B. Once surface material is removed, the Contractor shall stockpile the top twelve inches (12") of topsoil for use during the final grading phase of work. This soil shall be free of rocks, debris, roots and other undesirable material.

3.04 Utilities

A. Contact USA Alert (800) 642-2444 prior to commencement of any demolition or excavation work. Provide a minimum of 48 hours' notice. Verify all utilities entering into and their locations within the project site.
B. Where utilities lie within the project site, but are not a part of the project, the Contractor shall cooperate with the agency or utility company having jurisdiction to maintain its use and the integrity of the structure.
C. Where utilities enter into the project site and taps, connections to or extensions of the utility are identified in the Plans, the Contractor shall coordinate all work with the agency or utility company having jurisdiction to minimize or eliminate disruption of use by the adjacent properties.
D. Verify that all utilities, shown to be removed on the Plans, are inactive and turned off prior to disconnection and/or re-routing, prior to demolition.

3.05 Debris Removal

A. All materials removed as a part of this contract shall become the property of the Contractor and shall be legally disposed of off-site, unless otherwise noted on the Plans.
B. Where a portion of a concrete slab, curb or wall and asphalt concrete paving or curb is to be removed, the concrete shall be cut with a concrete saw at a 90 degree angle so that the edge of the remaining concrete shall form a neat, straight line. Conform to the City of Roseville Design and Construction Standards, latest edition.

END OF SECTION

For Council Approval
Not for Bidding

For Council Approval
Not for Bidding

SECTION 33 00 00
UTILITIES

PART 4 - GENERAL

4.01 General Requirements

A. The requirements set forth in the General Conditions shall be in addition to the standards provided herein.

B. The requirements set forth in the Supplemental Conditions shall be in addition to the standards provided herein.

C. The standards set forth in the City of Roseville Design and Construction Standards, latest edition, for storm drainage throughout the project and for sanitary sewer installations within the public rights-of-ways, easements, or as shown on the improvement plans shall be in addition to the standards provided herein.

D. The standards set forth in the latest edition of the California Building Code (CBC) for sanitary sewer installation within the project site, outside of the public right-of-way or easement shall be in addition to the standards provided herein.

4.02 Description

A. Furnish all labor, materials and equipment for the complete installation of the storm drain system and sanitary sewer pipe, and necessary appurtenances as shown on the Plans and as specified herein.

B. Submit a materials listing for review and approval prior to commencement of specified work.

4.03 Related Work

A. Section 31 10 00: Clearing and Grubbing

B. Section 31 20 00: Earthwork

4.04 Safety Requirements

A. Furnish, install and maintain required sheeting, shoring, bracing, and other methods to ensure complete and safe work environment for all workers. Upon completion of work, remove all bracing, shoring, etc. in its entirely, unless otherwise directed by the Inspector.

B. Prior to excavation or trenching, the Contractor shall contact USA Alert (800) 227-2600 to locate all known utilities a minimum of 48 hours prior to start of work. During the course of construction, the Contractor shall take every precaution to maintain and protect utilities noted to remain. Said utilities shall remain operational at all times, unless otherwise noted on the plans.

For Council Approval
Not for Bidding

C. The existing utilities are shown on the Plans based on the information available at the time of contract document development. The City shall not assume responsibility for any inaccuracies or incompleteness of the Plans based on such information. The Contractor shall immediately notify, upon damage of any pipeline or facility, the Owner and/or its agents and take every action necessary to repair or replace damaged facilities to the satisfaction of the Inspector, and at no additional cost to the City.
D. Trenches, excavations and repair of pavement shall be consistent with Section 31 20 00: Earthwork.

4.05 Coordination

A. The piping system as shown on the Plans is diagrammatic. The Contractor shall make reasonable adjustments to the layout to avoid conflicts, based on actual field conditions. Said changes shall not interfere with the design intent of the system.

4.06 Tolerance

A. The allowable tolerance for the installation of pipe is 0.05 feet within grades or spot elevations indicated on the Plans.

4.07 Product Storage

A. Take every precaution to protect the materials and pipes from damage during the delivery, storage and installation of the pipe system. Store in a cool, contained area, protected from direct sunlight and per manufacturer's recommendations. Pipe shall be supported on firm level ground at the site.

4.08 Record Drawings

A. The Contractor shall keep an accurate record of the as-built conditions of the storm drain and sanitary sewer system. These records shall be updated daily and kept at the construction site. At any time, the Inspector may examine the conditions of the "as-builts" to ensure compliance of the above.

PART 5 - PRODUCTS

5.01 General

A. All products shall conform to City of Roseville Design and Construction Standards, latest edition, except as noted below.

5.02 Drain Pipe

A. Solid drainpipe shall be PVC SDR 35 and shall conform to ASTM D1784, or accepted equal. Gasketed connections shall conform to ASTM F477.

For Council Approval
Not for Bidding

B. Perforated drainpipe shall be smooth walled PVC, open per Caltrans Section 68-1.02K, or accepted equal.

5.03 Drain Rock

A. Drain rock shall be Class 2 washed, ¾" diameter.

5.04 Filter Fabric

A. Filter fabric shall be MiraDRAIN 5000, or accepted equal.

5.05 Drains

A. Drain Inlets shall be pre-cast and a minimum size of twenty-four inches (24") square or round by Jensen Precast, or accepted equal.
   1. Grate shall be heavy duty, cast iron, walk-on, and bolt down.
   2. Box extensions shall be Jensen Precast, or accepted equal.
   3. The base shall be six inches (6") thick.
   4. Walls shall be six inches (6") thick.
   5. A "No Dumping" Metal Storm Drain Marker shall be affixed to the concrete color of each drain inlet (See Detail DR-20)
   6. Contractor may install cast-in-place drain inlets in lieu of pre-cast drain inlets. Submit shop drawings and concrete mix design for review and approval.

B. Channel Drains for baseball/softball backstop areas shall be Polycast 600 series pre-sloped trench drains with galvanized steel slotted grates or accepted equal.

C. Sanitary sewer clean outs shall be as specified in the City of Roseville, Design and Construction Standards, latest edition.

5.06 Manholes

A. Manholes shall have tongue and groove joints, be forty-eight inches (48") minimum in diameter, meeting ASTM C-478.

B. Covers shall be cast iron.

C. All components shall conform to the City of Roseville Design and Construction Standards, latest edition.

5.07 Tracer Wire

A. Insulated solid copper wire, minimum #12 gauge. Color shall be green.

5.08 Sanitary Sewer Pipe

A. Vitrified clay pipe (VCP) shall be as specified in Section 91 Sanitary Sewer in the City of Roseville, Design and Construction Standards, latest edition.

B. PVC SDR 35 may be used for drinking fountain drain applications only, with prior approval, and shall conform to ASTM D3034.

For Council Approval
Not for Bidding

5.09 Potable Water Warning Tape

A. On sites with both Recycled water and potable water lines. Blue plastic tape, 3 inches wide, with the words “CAUTION: POTABLE WATERLINE” imprinted in minimum 1-inch high, black letters. Imprinting shall be continuous and permanent.

PART 6 - EXECUTION

6.01 General

A. All pipes shall slope uniformly from given elevations shown on the Plans.
B. All pipes shall be accurately laid true to line and grade, utilizing accepted construction methods.
C. Damaged or cracked pipe and fittings shall not be installed and shall be removed from site.
D. Install all pipe in locations shown on the Plans, except where existing conditions necessitate minor changes.
E. All pipe and fittings shall be kept clean and closed throughout the course of construction.
F. Connections to existing sanitary sewer stubs shall be “TV-ed” and air tested prior to the start of construction per the City of Roseville Design and Construction Standards, latest edition.

6.02 Installation

A. Installation of the specified pipe lines shall conform to the City of Roseville Design and Construction Standards, latest edition.
B. Notify the Inspector a minimum of 48 hours prior to covering of work to ensure timely inspections.
C. Cutting of AC or concrete paving shall be clean, vertical and straight, using a saw, or other tool specific to this application. Replace paving to existing or better condition prior to work.
D. Trench and backfill shall be per City of Roseville Design and Construction Standards, latest edition.
E. Catch basins and drain inlets shall be installed with a concrete collar with “No Dumping” message and fish symbol depressed into the concrete or bolted in place, consistent with Drawing DR-20 the City of Roseville Design and Construction Standards, latest edition.
F. Drain inlets installed in mulched planter areas shall have a 12-inch wide collar of 2- to 6-inch river cobble placed over filter fabric.
G. Channel drains shall be set per manufacturer’s instructions. Place slotted grates along the entire length of the backstop, including wing fencing, wherever concrete is placed adjacent to the backstop system. Provide a below grade

For Council Approval
Not for Bidding

piped connection at all gate openings into the infield area. Do not install grated drain sections at these entry/exit points.

H. Manholes shall be per City of Roseville Design and Construction Standards, latest edition. Install grate flush with finish grade.

I. Sanitary Sewer Clean-outs shall be installed with 3M ball markers and shall be located within planted or turf areas, whenever possible. Place clean-outs at 100' intervals throughout the project. Clean-outs shall not be located within play areas. Install per City of Roseville Design and Construction Standards, latest edition.

J. Upon completion, thoroughly flush storm drain system in the presence of the Parks Inspector.

K. Installation of additional products not listed in the City Standards.

6.03 Tracer Wire

A. Install tracer wire on top of the potable water lines

B. Tracer wire shall be continuous with no splices.

6.04 Potable Water Warning Tape

A. To be used on all potable water piping installed within the same project limits as on-site recycled water piping.

B. Install plastic warning tape in pipe backfill, six inches above pipe, for the entire length of the pipe.

6.05 Cleaning

A. Keep site clean at all times. Remove from the site all debris and rubbish and legally dispose.

END OF SECTION

For Council Approval
Not for Bidding

THIS PAGE INTENTIONALLY LEFT BLANK

For Council Approval
Not for Bidding

DRAWINGS

Project: Maidu Softball Restroom Renovation

Project Drawings are issued a separate plan set titled:
"Maidu Softball Restroom Alterations," dated 10/22/21
as prepared by WMB Architects.

For Council Approval
Not for Bidding

THIS PAGE INTENTIONALLY LEFT BLANK

For Council Approval
Not for Bidding

TEXT OF AB 626

Assembly Bill No. 626

CHAPTER 810

An act to add and repeal Section 9204 of the Public Contract Code, relating to public contracts.

[Approved by Governor September 29, 2016. Filed with Secretary of State September 29, 2016.]

LEGISLATIVE COUNSEL'S DIGEST

AB 626, Chiu. Public contracts: claim resolution.

Existing law prescribes various requirements regarding the formation, content, and enforcement of state and local public contracts. Existing law applicable to state public contracts generally requires that the resolution of claims related to those contracts be subject to arbitration. Existing law applicable to local agency contracts prescribes a process for the resolution of claims related to those contracts of $375,000 or less.

This bill would establish, for contracts entered into on or after January 1, 2017, a claim resolution process applicable to any claim by a contractor in connection with a public works project. The bill would define a claim as a separate demand by the contractor for one or more of the following: a time extension for relief from damages or penalties for delay, payment of money or damages arising from work done pursuant to the contract for a public work, or payment of an amount disputed by the public entity, as specified.

This bill would require a public entity, defined to exclude certain state entities, upon receipt of a claim sent by registered or certified mail, to review it and, within 45 days, provide a written statement identifying the disputed and undisputed portions of the claim. The bill would authorize the 45-day period to be extended by mutual agreement. The bill would require any payment due on an undisputed portion of the claim to be processed within 60 days, as specified. The bill would require that the claim be deemed rejected in its entirety if the public entity fails to issue the written statement.

This bill would authorize, if the claimant disputes the public entity's written response or if the public entity fails to respond to a claim within the time prescribed, the claimant to demand to meet and confer for settlement of the issues in dispute. The bill would require any disputed portion of the claim that remains in dispute after the meet and confer conference to be subject to nonbinding mediation, as specified. The bill would provide that unpaid claim amounts accrue interest at 7% per annum. The bill would prescribe a procedure by which a subcontractor or lower tier contractor may make a claim through the contractor.

This bill would require the text of these provisions, or a summary, to be set forth in the plans or specifications for any public work which may give rise to a claim. The bill would specify that a waiver of these rights is void and contrary to public policy, except as specified. The bill would also specify that it does not impose liability on a public entity that makes loans or grants available through a competitive application process, for the failure of an awardee to meet its contractual obligations.

For Council Approval
Not for Bidding

By increasing the duties of local agencies and officials, this bill would impose a state-mandated local program.

This bill would, on January 1, 2020, repeal the provision establishing the claim resolution process.

This bill would specify that these provisions constitute a matter of statewide concern.

The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement.

This bill would provide that, if the Commission on State Mandates determines that the bill contains costs mandated by the state, reimbursement for those costs shall be made pursuant to these statutory provisions.

The people of the State of California do enact as follows:

SECTION 1. Section 9204 is added to the Public Contract Code, to read:

9204. (a) The Legislature finds and declares that it is in the best interests of the state and its citizens to ensure that all construction business performed on a public works project in the state that is complete and not in dispute is paid in full and in a timely manner.

(b) Notwithstanding any other law, including, but not limited to, Article 7.1 (commencing with Section 10240) of Chapter 1 of Part 2, Chapter 10 (commencing with Section 19100) of Part 2, and Article 1.5 (commencing with Section 20104) of Chapter 1 of Part 3, this section shall apply to any claim by a contractor in connection with a public works project.

(c) For purposes of this section:

(1) "Claim" means a separate demand by a contractor sent by registered mail or certified mail with return receipt requested, for one or more of the following:

(A) A time extension, including, without limitation, for relief from damages or penalties for delay assessed by a public entity under a contract for a public works project.

(B) Payment by the public entity of money or damages arising from work done by, or on behalf of, the contractor pursuant to the contract for a public works project and payment for which is not otherwise expressly provided or to which the claimant is not otherwise entitled.

(C) Payment of an amount that is disputed by the public entity.

(2) "Contractor" means any type of contractor within the meaning of Chapter 9 (commencing with Section 7000) of Division 3 of the Business and Professions Code who has entered into a direct contract with a public entity for a public works project.

(3) (A) "Public entity" means, without limitation, except as provided in subparagraph (B), a state agency, department, office, division, bureau, board, or commission, the California State University, the University of California, a city, including a charter city, county, including a charter county, city and county, including a charter city and county, district, special district, public authority, political subdivision, public corporation, or nonprofit transit corporation wholly owned by a public agency and formed to carry out the purposes of the public agency.

(B) "Public entity" shall not include the following:

(i) The Department of Water Resources as to any project under the jurisdiction of that department.

(ii) The Department of Transportation as to any project under the jurisdiction of that department.

For Council Approval
Not for Bidding

(iii) The Department of Parks and Recreation as to any project under the jurisdiction of that department.

(iv) The Department of Corrections and Rehabilitation with respect to any project under its jurisdiction pursuant to Chapter 11 (commencing with Section 7000) of Title 7 of Part 3 of the Penal Code.

(v) The Military Department as to any project under the jurisdiction of that department.

(vi) The Department of General Services as to all other projects.

(vii) The High-Speed Rail Authority.

(4) "Public works project" means the erection, construction, alteration, repair, or improvement of any public structure, building, road, or other public improvement of any kind.

(5) "Subcontractor" means any type of contractor within the meaning of Chapter 9 (commencing with Section 7000) of Division 3 of the Business and Professions Code who either is in direct contract with a contractor or is a lower tier subcontractor.

(d) (1) (A) Upon receipt of a claim pursuant to this section, the public entity to which the claim applies shall conduct a reasonable review of the claim and, within a period not to exceed 45 days, shall provide the claimant a written statement identifying what portion of the claim is disputed and what portion is undisputed. Upon receipt of a claim, a public entity and a contractor may, by mutual agreement, extend the time period provided in this subdivision.

(B) The claimant shall furnish reasonable documentation to support the claim.

(C) If the public entity needs approval from its governing body to provide the claimant a written statement identifying the disputed portion and the undisputed portion of the claim, and the governing body does not meet within the 45 days or within the mutually agreed to extension of time following receipt of a claim sent by registered mail or certified mail, return receipt requested, the public entity shall have up to three days following the next duly publicly noticed meeting of the governing body after the 45-day period, or extension, expires to provide the claimant a written statement identifying the disputed portion and the undisputed portion.

(D) Any payment due on an undisputed portion of the claim shall be processed and made within 60 days after the public entity issues its written statement. If the public entity fails to issue a written statement, paragraph (3) shall apply.

(2) (A) If the claimant disputes the public entity's written response, or if the public entity fails to respond to a claim issued pursuant to this section within the time prescribed, the claimant may demand in writing an informal conference to meet and confer for settlement of the issues in dispute. Upon receipt of a demand in writing sent by registered mail or certified mail, return receipt requested, the public entity shall schedule a meet and confer conference within 30 days for settlement of the dispute.

(B) Within 10 business days following the conclusion of the meet and confer conference, if the claim or any portion of the claim remains in dispute, the public entity shall provide the claimant a written statement identifying the portion of the claim that remains in dispute and the portion that is undisputed. Any payment due on an undisputed portion of the claim shall be processed and made within 60 days after the public entity issues its written statement. Any disputed portion of the claim, as identified by the contractor in writing, shall be submitted to nonbinding mediation, with the public entity and the claimant sharing the associated costs equally. The public entity and claimant shall mutually agree to a mediator within 10 business days after the disputed portion of the claim has been identified in writing. If the parties cannot agree upon a mediator, each party shall select a mediator and those mediators shall select a qualified neutral third party to mediate with regard to the disputed portion of the claim. Each

For Council Approval
Not for Bidding

party shall bear the fees and costs charged by its respective mediator in connection with the selection of the neutral mediator. If mediation is unsuccessful, the parts of the claim remaining in dispute shall be subject to applicable procedures outside this section.

(C) For purposes of this section, mediation includes any nonbinding process, including, but not limited to, neutral evaluation or a dispute review board, in which an independent third party or board assists the parties in dispute resolution through negotiation or by issuance of an evaluation. Any mediation utilized shall conform to the timeframes in this section.

(D) Unless otherwise agreed to by the public entity and the contractor in writing, the mediation conducted pursuant to this section shall excuse any further obligation under Section 20104.4 to mediate after litigation has been commenced.

(E) This section does not preclude a public entity from requiring arbitration of disputes under private arbitration or the Public Works Contract Arbitration Program, if mediation under this section does not resolve the parties' dispute.

(3) Failure by the public entity to respond to a claim from a contractor within the time periods described in this subdivision or to otherwise meet the time requirements of this section shall result in the claim being deemed rejected in its entirety. A claim that is denied by reason of the public entity's failure to have responded to a claim, or its failure to otherwise meet the time requirements of this section, shall not constitute an adverse finding with regard to the merits of the claim or the responsibility or qualifications of the claimant.

(4) Amounts not paid in a timely manner as required by this section shall bear interest at 7 percent per annum.

(5) If a subcontractor or a lower tier subcontractor lacks legal standing to assert a claim against a public entity because privity of contract does not exist, the contractor may present to the public entity a claim on behalf of a subcontractor or lower tier subcontractor. A subcontractor may request in writing, either on his or her own behalf or on behalf of a lower tier subcontractor, that the contractor present a claim for work which was performed by the subcontractor or by a lower tier subcontractor on behalf of the subcontractor. The subcontractor requesting that the claim be presented to the public entity shall furnish reasonable documentation to support the claim. Within 45 days of receipt of this written request, the contractor shall notify the subcontractor in writing as to whether the contractor presented the claim to the public entity and, if the original contractor did not present the claim, provide the subcontractor with a statement of the reasons for not having done so.

(e) The text of this section or a summary of it shall be set forth in the plans or specifications for any public works project that may give rise to a claim under this section.

(f) A waiver of the rights granted by this section is void and contrary to public policy, provided, however, that (1) upon receipt of a claim, the parties may mutually agree to waive, in writing, mediation and proceed directly to the commencement of a civil action or binding arbitration, as applicable; and (2) a public entity may prescribe reasonable change order, claim, and dispute resolution procedures and requirements in addition to the provisions of this section, so long as the contractual provisions do not conflict with or otherwise impair the timeframes and procedures set forth in this section.

(g) This section applies to contracts entered into on or after January 1, 2017.

(h) Nothing in this section shall impose liability upon a public entity that makes loans or grants available through a competitive application process, for the failure of an awardee to meet its contractual obligations.

(i) This section shall remain in effect only until January 1, 2020, and as of that date is

For Council Approval
Not for Bidding

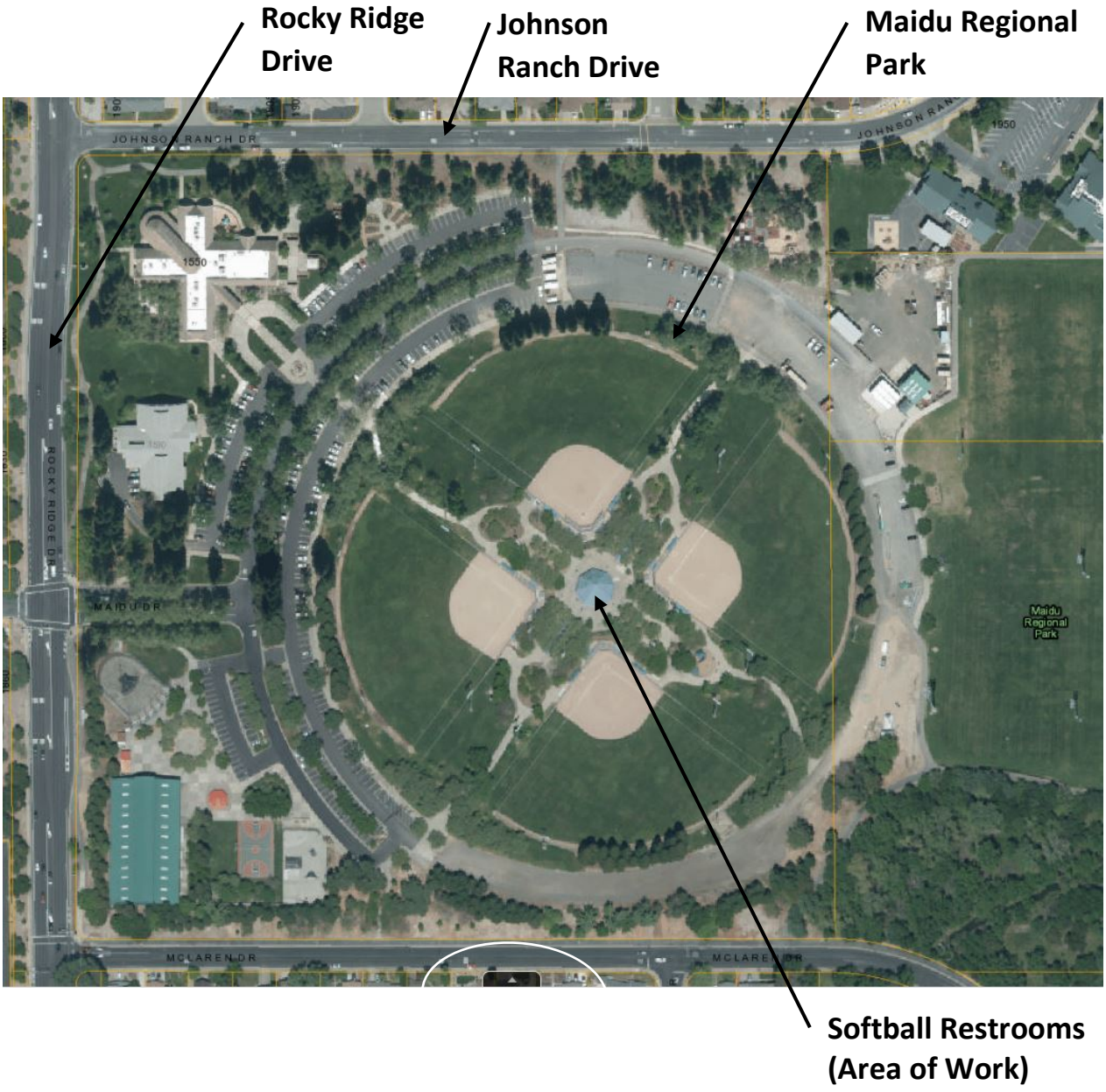
repealed, unless a later enacted statute, that is enacted before January 1, 2020, deletes or extends that date.

SECTION 2.
The Legislature finds and declares that it is of statewide concern to require a charter city, charter county, or charter city and county to follow a prescribed claims resolution process to ensure there are uniform and equitable procurement practices.

SECTION 3.
If the Commission on State Mandates determines that this act contains costs mandated by the state, reimbursement to local agencies and school districts for those costs shall be made pursuant to Part 7 (commencing with Section 17500) of Division 4 of Title 2 of the Government Code.

For Council Approval
Not for Bidding

Maidu Softball Restroom Vicinity Map



COUNCIL COMMUNICATION

CC #: 1900
File #: 0400-04-13-1

Title:	Creekview Phase 2 Village 12 - Notice of Completion
Contact:	Troy Galvin 916-223-7441 jtgalvin@roseville.ca.us

Meeting Date: 2/2/2022
Item #: 7.2.

RECOMMENDATION TO COUNCIL

Staff recommends that the City Council adopt the attached resolution accepting Creekview Phase 2 Village 12 as complete and authorizing the City Engineer to execute the Notice of Completion.

BACKGROUND

The Engineering Division has made a final inspection of the above project and has found the roadway infrastructure work complete in accordance with the improvement plans and City specifications.

FISCAL IMPACT

The actions requested as part of this action have no impact to the City's General Fund. Construction costs were paid by the developer.

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. Approval of a Notice of Completion meets the above criteria and is not subject to CEQA. No additional environmental review is required.

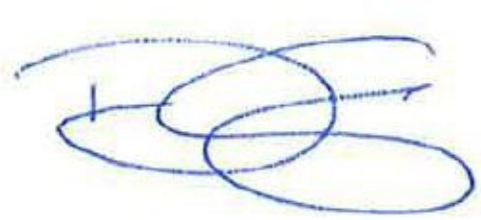
CITY COUNCIL STRATEGIC PLAN/OVERARCHING GOALS

Goal F - Invest in well-planned infrastructure and growth

Respectfully Submitted,

Troy Galvin, Construction Inspector

Mike Isom, Development Services Director



_____

Dominick Casey, City Manager

ATTACHMENTS:

Description

Resolution 22-027

NOC

Exhibit A

Vicinity Map

Final Map

RESOLUTION NO. 22-027

RESOLUTION OF THE COUNCIL OF THE CITY OF ROSEVILLE ACCEPTING THE PUBLIC WORK KNOWN AS CREEKVIEW PHASE 2 VILLAGE 12 PROJECT, APPROVING THE "NOTICE OF COMPLETION", AND AUTHORIZING AND DIRECTING THE CITY ENGINEER TO EXECUTE SAID NOTICE ON BEHALF OF THE CITY OF ROSEVILLE, THEREFORE, AND ACCEPTING ALL DEDICATIONS OFFERED ON THE RECORDED MAP OF THE SUBDIVISION.

BE IT RESOLVED by the Council of the City of Roseville as follows:

1. The "Notice of Completion" on file in the City Clerk's Department relative to that public work known as the Creekview Phase 2 Village 12 is hereby approved and the public work accepted.

2. All rights of way and easements as offered on the final map of recorded with Placer County Recorder's Office Book FF of Maps, Page 60 is hereby accepted.

3. The City Engineer is hereby authorized and directed to execute said Notice on behalf of the City of Roseville.

PASSED AND ADOPTED by the Council of the City of Roseville, this 2nd day of February, 2022, by the following vote on roll call:

AYES COUNCILMEMBERS:

NOES COUNCILMEMBERS:

ABSENT COUNCILMEMBERS:

_____

MAYOR

ATTEST:

_____

CITY CLERK

RECORDING REQUESTED BY AND WHEN
RECORDED MAIL TO:

CITY CLERK
CITY OF ROSEVILLE
311 VERNON STREET
ROSEVILLE, CA 95678

Exempt from recording fees
Pursuant to Gov't Code §27383

NOTICE OF COMPLETION

NOTICE IS HEREBY GIVEN that the public work of improvement known as the _____ Project was completed and accepted by the City of Roseville on _____. The location is situated in the City of Roseville, County of Placer, State of California and is indicated on the attached map, marked as Exhibit "A" and incorporated herein by this reference. The real property herein described is owned by the City of Roseville, 311 Vernon Street, Roseville CA 95678.

The direct/general contractor on said project was _____.

The surety on said project was _____

_____.

_____

City of Roseville
Owner

ATTEST:

_____
Sonia Orozco, City Clerk

State of California)
County of Placer)

I,_____, being first duly sworn, depose and say: I am the _____ of the City of Roseville, a municipal corporation in the State of California, owner of the property described in the above Notice. I am duly authorized to make this verification for and on behalf of the City of Roseville. I have read the Notice of Completion and know its contents and the facts stated therein are true.

_____

City of Roseville

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California)
County of Placer)

Subscribed and sworn to (or affirmed) before me on this _____ day of _____,

20___, _____

proved to me on the basis of satisfactory evidence to be the person(s) who appeared before me.

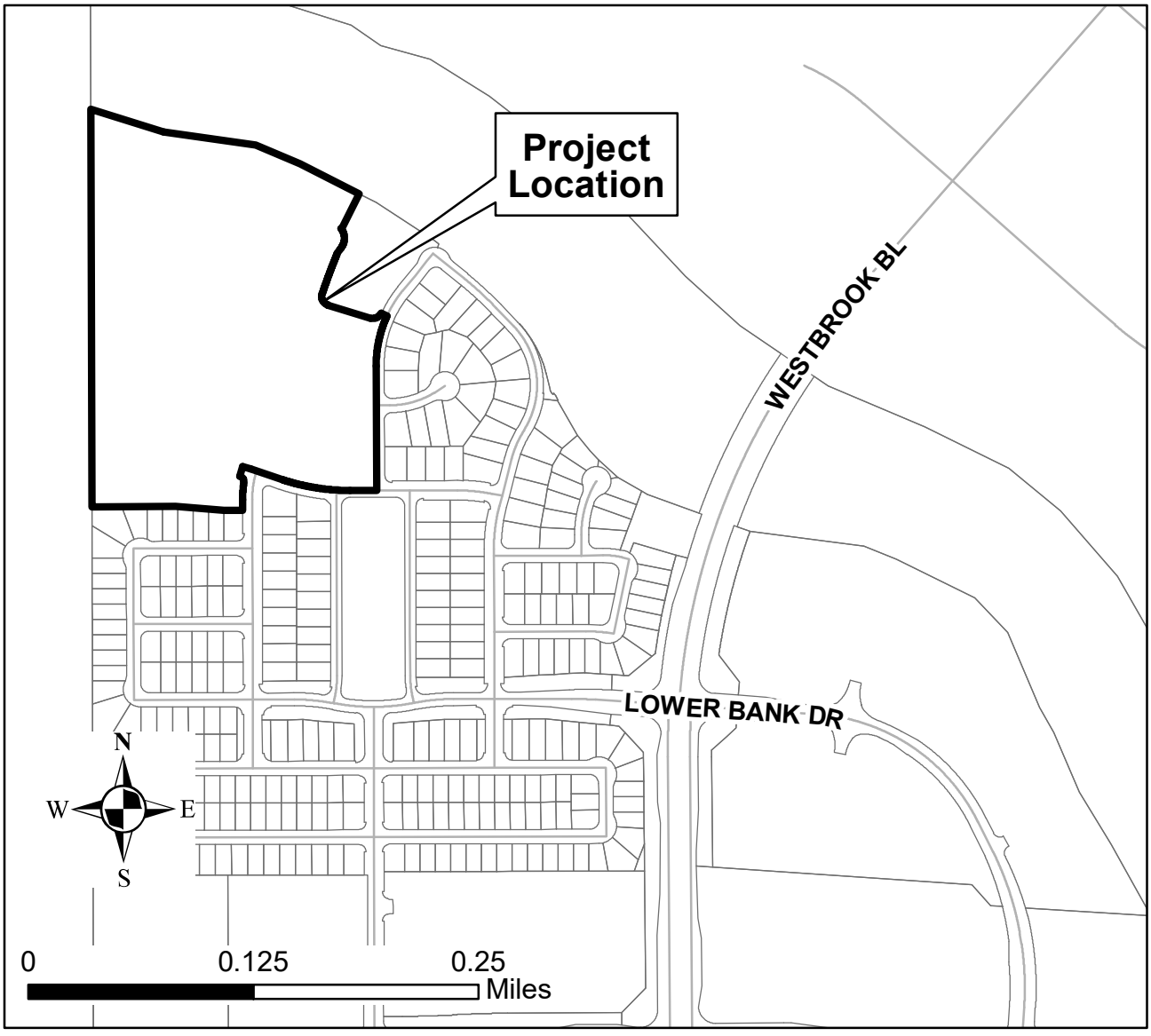
_____

Place Notary Seal and/or Stamp Above

Signature of Notary Public

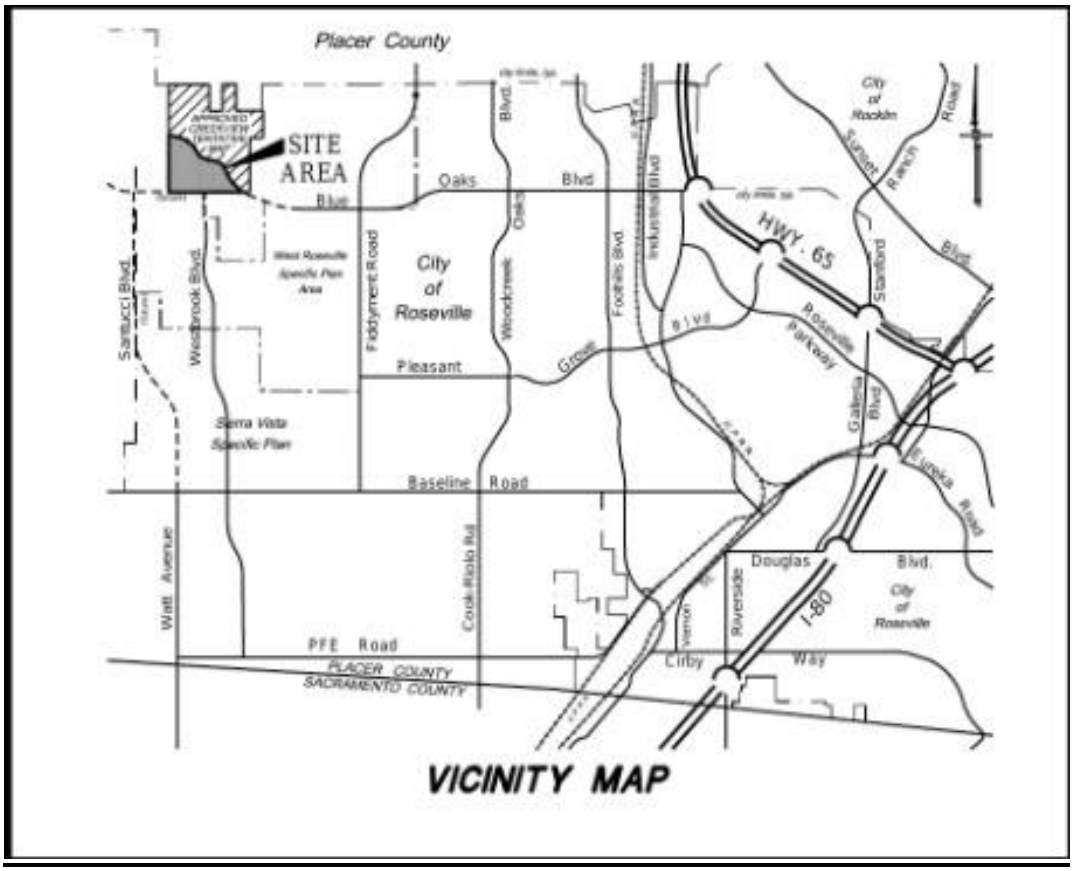
EXHIBIT A

City of Roseville
Creekview Phase 2
Village 12



CREEKVIEW PHASE 2 VILLAGE 12

Vicinity Map



OWNER'S STATEMENT

THE UNDERSIGNED HEREBY CERTIFY THAT THEY ARE THE ONLY PERSONS HAVING ANY RECORD TITLE INTEREST IN THE REAL PROPERTY INCLUDED WITHIN THE SUBDIVISION SHOWN UPON THIS FINAL MAP OF "CREEKVIEW - PHASE 2 VILLAGE 12" AND THEY HEREBY CONSENT TO THE PREPARATION AND RECORDATION OF THIS FINAL MAP AND HEREBY OFFER FOR DEDICATION AND DO HEREBY DEDICATE FOR SPECIFIC PURPOSES THE FOLLOWING:

THE REAL PROPERTY DESCRIBED BELOW IS DEDICATED AS EASEMENTS FOR PUBLIC PURPOSES:

(A) A PUBLIC EASEMENT FOR THE INSTALLATION AND MAINTENANCE OF, BUT NOT LIMITED TO ELECTROLIERS, WATER AND GAS PIPES, SEWER AND DRAINAGE PIPES, AND FOR UNDERGROUND WIRE AND CONDUITS FOR ELECTRIC, TELEPHONE AND TELEVISION SERVICES AND TRAFFIC CONTROL APPURTENANCES TOGETHER WITH ANY AND ALL APPURTENANCES PERTAINING THERETO ON, OVER, UNDER AND ACROSS LOTS A, B, AND C, THE STREETS SHOWN HEREON AS ALDERWOOD PLACE, EXPEDITION LANE, GRASSCREEK DRIVE, MEADOW MIST COURT, UPPER BANK WAY, WHISPER RIDGE DRIVE, WHISTLING BEND WAY, AND THOSE STRIPS OF LAND LYING CONTIGUOUS TO THE RIGHTS-OF-WAY AS SHOWN HEREON AND DESIGNATED "P.U.E." (PUBLIC UTILITY EASEMENT).

(B) A PUBLIC EASEMENT FOR PEDESTRIAN / BICYCLE ACCESS AND THE INSTALLATION, REPAIR, REMOVAL OR REPLACEMENT OF LANDSCAPING TOGETHER WITH ANY AND ALL APPURTENANCES THERETO, ON, OVER, UNDER AND ACROSS LOTS A, B NAD C SHOWN HEREON AND DESIGNATED "PASEO EASEMENT" (P.E.)

THE REAL PROPERTY DESCRIBED BELOW IS DEDICATED IN FEE FOR PUBLIC PURPOSES:

(A) AS PUBLIC RIGHTS-OF-WAY (INCLUDING ALL IMPROVEMENTS THEREON) THE STREETS SHOWN HEREON AS ALDERWOOD PLACE, EXPEDITION LANE, GRASSCREEK DRIVE, MEADOW MIST COURT, UPPER BANK WAY, WHISPER RIDGE DRIVE AND WHISTLING BEND WAY.

(B) LOTS A, B AND C AS SHOWN HEREON TO THE CITY OF ROSEVILLE FOR LANDSCAPING AND AS PUBLIC RIGHT-OF-WAY.

ANTHEM UNITED CREEKVIEW DEVELOPMENTS LIMITED PARTNERSHIP
A WASHINGTON LIMITED PARTNERSHIP

BY: Brian Moore
Vice President

NOTARY'S ACKNOWLEDGMENT

A NOTARY PUBLIC OR OTHER OFFICER COMPLETING THIS CERTIFICATE VERIFIES ONLY THE IDENTITY OF THE INDIVIDUAL WHO SIGNED THE DOCUMENT TO WHICH THIS CERTIFICATE IS ATTACHED, AND NOT THE TRUTHFULNESS, ACCURACY OR VALIDITY OF THAT DOCUMENT.

STATE OF CALIFORNIA

COUNTY OF Placer

ON May 25, 2021 BEFORE ME, Bonnie Kwan, A NOTARY PUBLIC

PERSONALLY APPEARED Brian Moore

WHO PROVED TO ME ON THE BASIS OF SATISFACTORY EVIDENCE TO BE THE PERSON(S) WHOSE NAME(S) IS/ARE SUBSCRIBED TO THE WITHIN INSTRUMENT AND ACKNOWLEDGED TO ME THAT (HE/SHE/THEY) EXECUTED THE SAME IN (HIS/HER/THEIR AUTHORIZED CAPACITY(IES), AND THAT BY (HIS/HER/THEIR SIGNATURE(S) ON THE INSTRUMENT THE PERSON(S), OR THE ENTITY UPON BEHALF OF WHICH THE PERSON(S) ACTED, EXECUTED THE INSTRUMENT.

I CERTIFY UNDER PENALTY OF PERJURY UNDER THE LAWS OF THE STATE OF CALIFORNIA THAT THE FOREGOING PARAGRAPH IS TRUE AND CORRECT.

WITNESS MY HAND AND OFFICIAL SEAL.

SIGNATURE Bonnie Kwan PRINTED NAME

MY PRINCIPAL PLACE OF BUSINESS IS Placer COUNTY

MY COMMISSION EXPIRES: 12/27/2023 MY COMMISSION NUMBER: 2317317

CITY ENGINEER'S STATEMENT

I HEREBY STATE THAT I HAVE EXAMINED THIS FINAL MAP OF "CREEKVIEW - PHASE 2 VILLAGE 12" AND FIND IT TO BE SUBSTANTIALLY THE SAME AS THE TENTATIVE MAP ON FILE AND ANY APPROVED ALTERATIONS THEREOF; THAT ALL PROVISIONS OF THE SUBDIVISION MAP ACT AND ALL APPLICABLE CITY ORDINANCES HAVE BEEN COMPLIED WITH.

DATE: 6/2/21

MARC STOUT, R.C.E. 69879
CITY ENGINEER, CITY OF ROSEVILLE
LICENSE EXPIRES: SEPTEMBER 30, 2022

I HEREBY STATE THAT I AM SATISFIED THIS FINAL MAP OF "CREEKVIEW - PHASE 2 VILLAGE 12" IS TECHNICALLY CORRECT.

FOR MARC STOUT, CITY ENGINEER, CITY OF ROSEVILLE

DATE: 6/2/21

TIMOTHY G. BLAIR, PLS 8278
EXPIRES DECEMBER 31, 2021

LICENSED LAND SURVEYOR
TIMOTHY G. BLAIR
Exp. 12-31-21
No. 8278
STATE OF CALIFORNIA

SURVEYOR'S STATEMENT

THIS FINAL MAP OF "CREEKVIEW - PHASE 2 VILLAGE 12" WAS PREPARED BY ME OR UNDER MY DIRECTION AND IS BASED UPON A FIELD SURVEY IN CONFORMANCE WITH THE REQUIREMENTS OF THE SUBDIVISION MAP ACT AND LOCAL ORDINANCE AT THE REQUEST OF ANTHEM UNITED CREEKVIEW DEVELOPMENTS LIMITED PARTNERSHIP, IN JANUARY, 2019, I HEREBY STATE THAT THE SURVEY IS TRUE AND COMPLETE AS SHOWN, THAT ALL THE MONUMENTS ARE OF THE CHARACTER AND OCCUPY THE POSITIONS INDICATED OR THAT THEY WILL BE SET IN THOSE POSITIONS BEFORE DECEMBER 31, 2022, AND THAT THE MONUMENTS ARE, OR WILL BE, SUFFICIENT TO ENABLE THE SURVEY TO BE RETRACED, AND THAT THIS FINAL MAP SUBSTANTIALLY CONFORMS TO THE CONDITIONALLY APPROVED TENTATIVE MAP.

MACKAY & SOMPS CIVIL ENGINEERS, INC.

BY: Paul Ferguson

PAUL FERGUSON, JR., LS 9265
EXPIRATION DATE: MARCH 31, 2022

DATE: May 24, 2021

LICENSED LAND SURVEYOR
PAUL FERGUSON, JR.
3-31-22
No. 9265
STATE OF CALIFORNIA

CITY CLERK'S STATEMENT

I HEREBY CERTIFY THAT THE CITY COUNCIL, CITY OF ROSEVILLE, HAS APPROVED THIS FINAL MAP OF "CREEKVIEW - PHASE 2 VILLAGE 12", AND HAS ACCEPTED ON BEHALF OF THE PUBLIC, THE PUBLIC UTILITY EASEMENTS OFFERED HEREON FOR DEDICATION AND HAS ACCEPTED, SUBJECT TO IMPROVEMENT, LOTS A, B AND C, THE RIGHTS-OF-WAY AND PASEO EASEMENT OFFERED HEREON FOR DEDICATION, AND HEREBY APPROVES THE ABANDONMENT OF THE EASEMENT LISTED WITHIN NOTE 3 ON SHEET 2.

Ilona Ongais
CITY CLERK, CITY OF ROSEVILLE

DATE: July 8, 2021 BY: _____
ASSISTANT CITY CLERK

RECORDER'S STATEMENT

FILED THIS 20TH DAY OF JULY, 2021, AT 1:25 P.M. IN BOOK FF OF MAPS, AT PAGE 60, IN THE OFFICE OF THE PLACER COUNTY RECORDER, AT THE REQUEST OF MACKAY & SOMPS CIVIL ENGINEERS, INC.

RYAN Ronco
RECORDER OF PLACER COUNTY
STATE OF CALIFORNIA

DOCUMENT NO.: 2021-0092113

BY: D. Buetzow
DEPUTY

FEE: $ 107.00

FINAL MAP OF
CREEKVIEW - PHASE 2
VILLAGE 12
SUBDIVISION No. PL18-0190

BEING A SUBDIVISION OF LOT 17 AS SHOWN ON THAT CERTAIN FINAL MAP ENTITLED "CREEKVIEW - PHASE 1 LARGE LOT SUBDIVISION, SUBDIVISION NO.PL18-0190" FILED FOR RECORD ON JUNE 01, 2020 IN BOOK EE OF MAPS, AT PAGE 97, PLACER COUNTY RECORDS, WITHIN SECTION 14, TOWNSHIP 11 NORTH, RANGE 5 EAST, MOUNT DIABLO MERIDIAN

CITY OF ROSEVILLE • PLACER COUNTY • CALIFORNIA

JUNE 2021

MACKAY & SOMPS
ENGINEERS PLANNERS SURVEYORS
1025 Creekside Ridge Drive, Suite 150, Roseville, CA 95678 (916) 773-1189

18431.000

TRUSTEE'S STATEMENT

FIRST AMERICAN TITLE INSURANCE COMPANY, A NEBRASKA CORPORATION, AS TRUSTEE UNDER DEED OF TRUST RECORDED ON MAY 24, 2019, AS INSTRUMENT NO. 2019-0034783, OFFICIAL RECORDS OF PLACER COUNTY, AGAINST THE LAND HEREIN SHOWN CONSENTS TO THE MAKING AND FILING OF THIS MAP.

BY: Diana L. Edwards

NAME: DIANA L. EDWARDS

TITLE: NoCAL ESCROW MANAGER

NOTARY'S ACKNOWLEDGMENT

A NOTARY PUBLIC OR OTHER OFFICER COMPLETING THIS CERTIFICATE VERIFIES ONLY THE IDENTITY OF THE INDIVIDUAL WHO SIGNED THE DOCUMENT TO WHICH THIS CERTIFICATE IS ATTACHED, AND NOT THE TRUTHFULNESS, ACCURACY OR VALIDITY OF THAT DOCUMENT.

STATE OF CALIFORNIA

COUNTY OF Placer

ON May 26, 2021 BEFORE ME, Christina Edwards, A NOTARY PUBLIC

PERSONALLY APPEARED Diana L. Edwards

WHO PROVED TO ME ON THE BASIS OF SATISFACTORY EVIDENCE TO BE THE PERSON(S) WHOSE NAME(S) IS/ARE SUBSCRIBED TO THE WITHIN INSTRUMENT AND ACKNOWLEDGED TO ME THAT HE/SHE/THEY EXECUTED THE SAME IN HIS/HER/THEIR AUTHORIZED CAPACITY(IES), AND THAT BY HIS/HER/THEIR SIGNATURE(S) ON THE INSTRUMENT THE PERSON(S), OR THE ENTITY UPON BEHALF OF WHICH THE PERSON(S) ACTED, EXECUTED THE INSTRUMENT.

I CERTIFY UNDER PENALTY OF PERJURY UNDER THE LAWS OF THE STATE OF CALIFORNIA THAT THE FOREGOING PARAGRAPH IS TRUE AND CORRECT.

WITNESS MY HAND AND OFFICIAL SEAL.

SIGNATURE Christina Edwards PRINTED NAME

MY PRINCIPAL PLACE OF BUSINESS IS Sacramento COUNTY

MY COMMISSION EXPIRES: May 31, 2023 MY COMMISSION NUMBER: 2290674

NOTES:

1. ALL CURVES ARE DIMENSIONED WITH RADIUS, DELTA, ARC LENGTH, CHORD BEARING AND CHORD LENGTH. ALL DISTANCES SHOWN ARE FEET AND DECIMALS THEREOF AND ARE "GROUND" DISTANCES. DUE TO ROUNDING, THE SUM OF INDIVIDUAL DIMENSIONS MAY NOT EQUAL THE OVERALL DIMENSION.
2. TOTAL AREA FOR THIS SUBDIVISION IS 18.723± ACRES, CONSISTING OF 95 RESIDENTIAL LOTS AND 3 LANDSCAPE LOTS.
3. PURSUANT TO GOVERNMENT CODE SECTION 66434(G), THE FOLLOWING PUBLIC EASEMENT IS HEREBY ABANDONED:

   a. THE PORTIONS OF FORTY (40) FOOT WIDE IRREVOCABLE OFFERS OF DEDICATION/RIGHT OF WAY (I.O.D./RO.W.) AS SHOWN ON THAT CERTAIN FINAL MAP ENTITLED "CREEKVIEW PHASE 1 LARGE LOT MAP" RECORDED IN BOOK EE OF MAPS, AT PAGE 97, PLACER COUNTY RECORDS, LYING WITHIN THE BOUNDARY OF THIS FINAL MAP NOT SHOWN HEREON.
4. ALL FRONT LOT CORNERS WILL BE SET WITH A 1" DIAMETER BRASS DISC STAMPED "LS 9265" IN THE SIDEWALK ON THE EXTENSION OF SIDE LOT LINES 1.00 FOOT FROM THE FRONT PROPERTY LINE UNLESS OTHERWISE NOTED.
5. ALL REAR LOT CORNERS AND ANGLE POINTS WILL BE SET WITH A 5/8" REBAR WITH PLASTIC CAP STAMPED "LS 9265". WHERE MONUMENTS FALL WITHIN A SOUND WALL OR CONCRETE FOOTING A 5/8" REBAR, WITH PLASTIC CAP STAMPED "LS 9265" WILL BE SET ON THE SIDE LOT LINE ON A 4.00 FOOT OFFSET TO THE REAR LOT CORNER.
6. A PRELIMINARY SOILS REPORT WAS PREPARED BY GEOCON CONSULTING, INC., DATED AUGUST 2014; PROJECT NUMBER S9578-05-05 AND ON FILE WITH THE CITY OF ROSEVILLE DEVELOPMENT SERVICES - ENGINEERING DEPARTMENT, FILE NO. 308-885.

LEGEND:

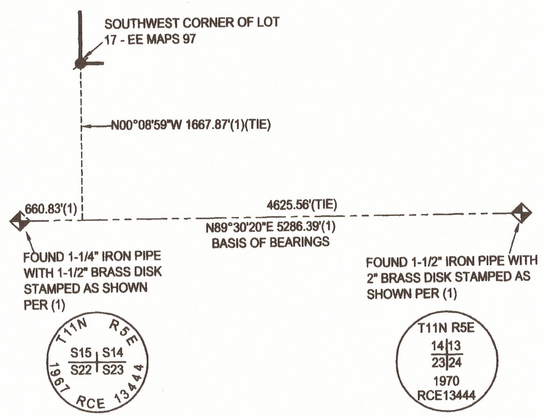
o	DIMENSION POINT
◆	FOUND SECTION CORNER AS NOTED
●	FOUND 5/8" REBAR WITH PLASTIC CAP STAMPED "LS 9265" PER (1)
◉	FOUND COPPERWELD SURVEY MONUMENT WITH CENTER PUNCH IN MONUMENT WELL STAMPED "LS 9265" PER (1), (2) OR (3)
◎	SET COPPERWELD SURVEY MONUMENT WITH CENTER PUNCH IN MONUMENT WELL STAMPED "LS 9265"
AC.	ACRES
B.P.E.	BIKE PATH EASEMENT
CB	CHORD BEARING
CD	CHORD DISTANCE
FD	FOUND
IOD/ROW	IRREVOCABLE OFFER OF DEDICATION/RIGHT-OF-WAY
(OA)	OVERALL
O.R.	OFFICIAL RECORDS OF PLACER COUNTY
P.E.	PASEO EASEMENT
P.G.E.	PACIFIC GAS AND ELECTRIC COMPANY
P.U.E.	PUBLIC UTILITY EASEMENT
S.F.	SQUARE FEET
(R)	RADIAL BEARING
(X)	SHEET INDEX
———	SUBDIVISION BOUNDARY
—— - ——	CENTER LINE
— — —	IOD/ROW
———	LOT LINE & ROW
———	LOT LINE
– – – – –	EASEMENT LINE
----------	ADJACENT PROPERTY LINE
⊤	FRONT MONUMENT SEE NOTE 4 HEREON
⊥	REAR MONUMENT SEE NOTE 5 HEREON

REFERENCES:

(1) EE MAPS 97 CREEKVIEW PHASE 1 LLM
(2) FF MAPS 22 CREEKVIEW PHASE 1 VILLAGE 10, 11 & 15
(3) FF MAPS 23 CREEKVIEW PHASE 1 VILLAGE 13 & 14

BASIS OF BEARINGS:

THE BASIS OF BEARINGS FOR THIS MAP IS N 89°30'20" E AS SHOWN ON THE SOUTH LINE OF SECTION 14 PER THAT CERTAIN FINAL MAP ENTITLED "CREEKVIEW PHASE 1 LARGE LOT MAP" FILED FOR RECORD ON JUNE 1, 2020 IN BOOK EE OF MAPS, AT PAGE 97, PLACER COUNTY RECORDS.



FINAL MAP OF CREEKVIEW - PHASE 2

VILLAGE 12

SUBDIVISION No. PL18-0190

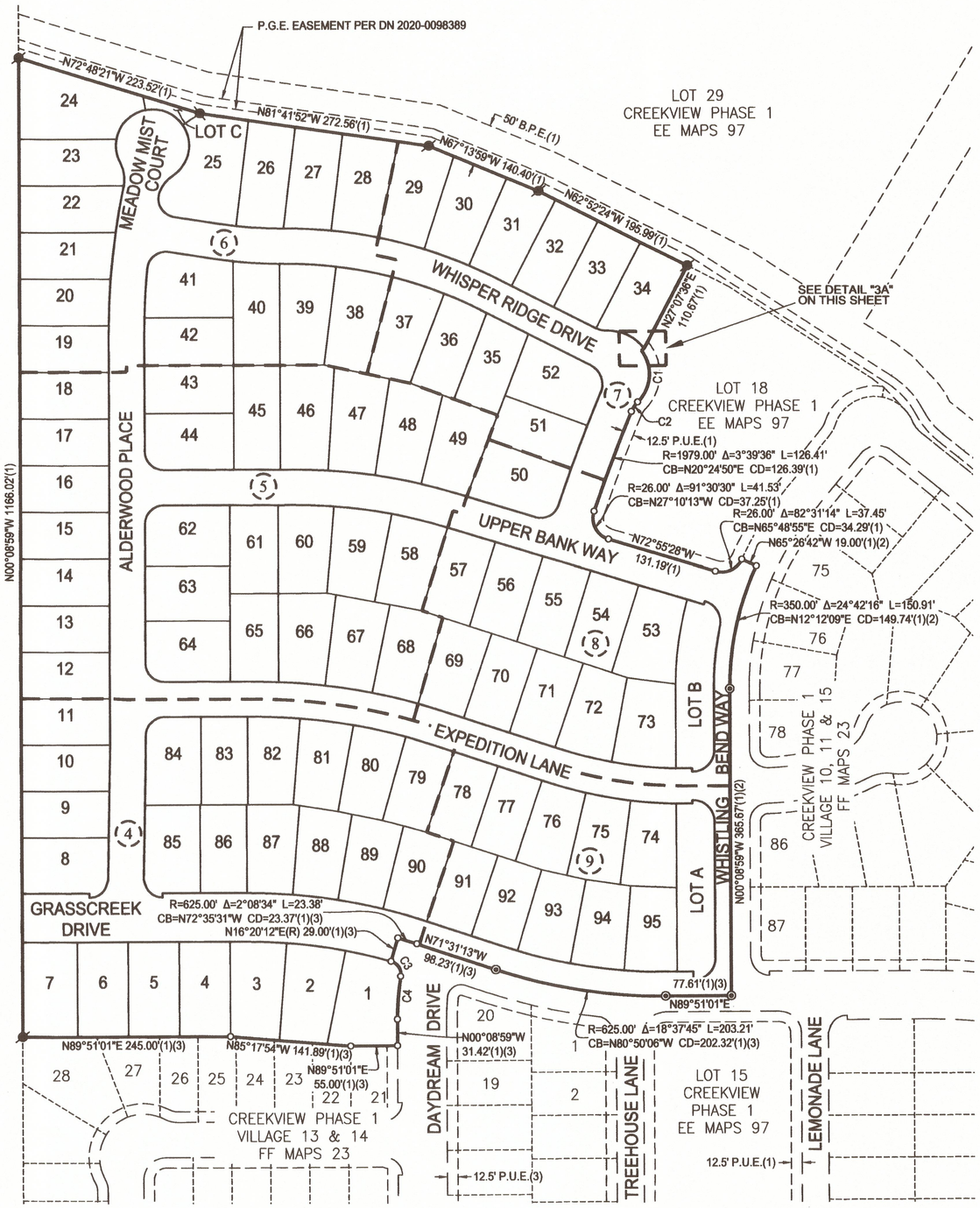
BEING A SUBDIVISION OF LOT 17 AS SHOWN ON THAT CERTAIN FINAL MAP ENTITLED "CREEKVIEW - PHASE 1 LARGE LOT SUBDIVISION, SUBDIVISION NO.PL18-0190" FILED FOR RECORD ON JUNE 01, 2020 IN BOOK EE OF MAPS, AT PAGE 97, PLACER COUNTY RECORDS, WITHIN SECTION 14, TOWNSHIP 11 NORTH, RANGE 5 EAST, MOUNT DIABLO MERIDIAN

CITY OF ROSEVILLE • PLACER COUNTY • CALIFORNIA

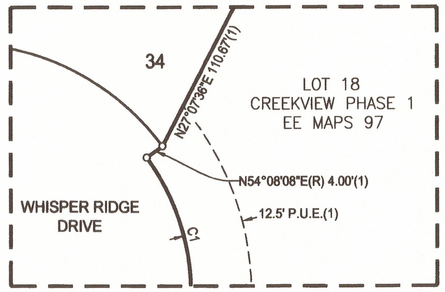
JUNE 2021

MACKAY & SOMPS
ENGINEERS PLANNERS SURVEYORS
1025 Creekside Ridge Drive, Suite 150, Roseville, CA 95678 (916) 773-1189

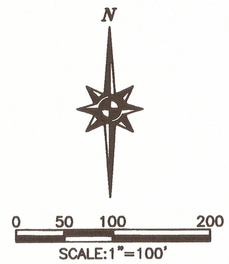
18431.000



Curve Table					
Curve #	Radius	Delta	Length	Chord Bearing	Chord Length
C1(1)	48.00'	79°46'13"	66.83'	N04° 01' 15"E	61.56
C2(1)	36.00'	21°39'44"	13.61'	N33° 04' 30"E	13.53
C3(1)(3)	16.00'	82°28'24"	23.03'	N32° 25' 36"W	21.09
C4(1)(3)	329.00'	8°57'35"	51.45'	N04° 19' 49"E	51.40



DETAIL "3A"
1" = 20'



FINAL MAP OF CREEKVIEW - PHASE 2

VILLAGE 12

SUBDIVISION No. PL18-0190

BEING A SUBDIVISION OF LOT 17 AS SHOWN ON THAT CERTAIN FINAL MAP ENTITLED "CREEKVIEW - PHASE 1 LARGE LOT SUBDIVISION, SUBDIVISION NO.PL18-0190" FILED FOR RECORD ON JUNE 01, 2020 IN BOOK EE OF MAPS, AT PAGE 97, PLACER COUNTY RECORDS, WITHIN SECTION 14, TOWNSHIP 11 NORTH, RANGE 5 EAST, MOUNT DIABLO MERIDIAN

CITY OF ROSEVILLE • PLACER COUNTY • CALIFORNIA

JUNE 2021

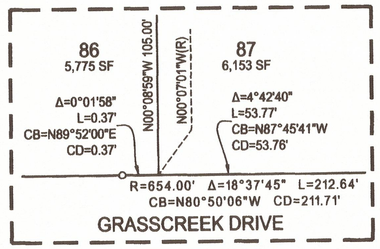
MACKAY & SOMPS
ENGINEERS PLANNERS SURVEYORS
1025 Creekside Ridge Drive, Suite 150, Roseville, CA 95678 (916) 773-1189

18431.000

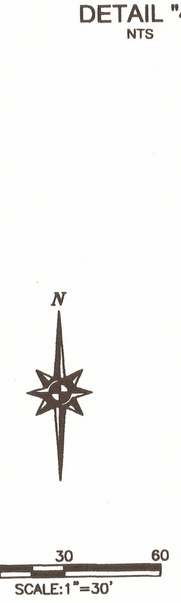
SEE SHEET 2 FOR NOTES, BASIS OF BEARINGS, REFERENCES AND LEGEND

SEE SHEET 5

Curve Table					
Curve #	Radius	Delta	Length	Chord Bearing	Chord Length
C1(1)(3)	16.00'	82°28'24"	23.03'	N32° 25' 36"W	21.09
C2(1)(3)	329.00'	8°57'35"	51.45'	N04° 19' 49"E	51.40
C3(1)(3)	625.00'	2°08'34"	23.38'	N72° 35' 31"W	23.37
C4	22.00'	89°49'07"	34.49'	N44° 56' 28"E	31.06



DETAIL "4A"
NTS



FINAL MAP OF

CREEKVIEW - PHASE 2

VILLAGE 12

SUBDIVISION No. PL18-0190

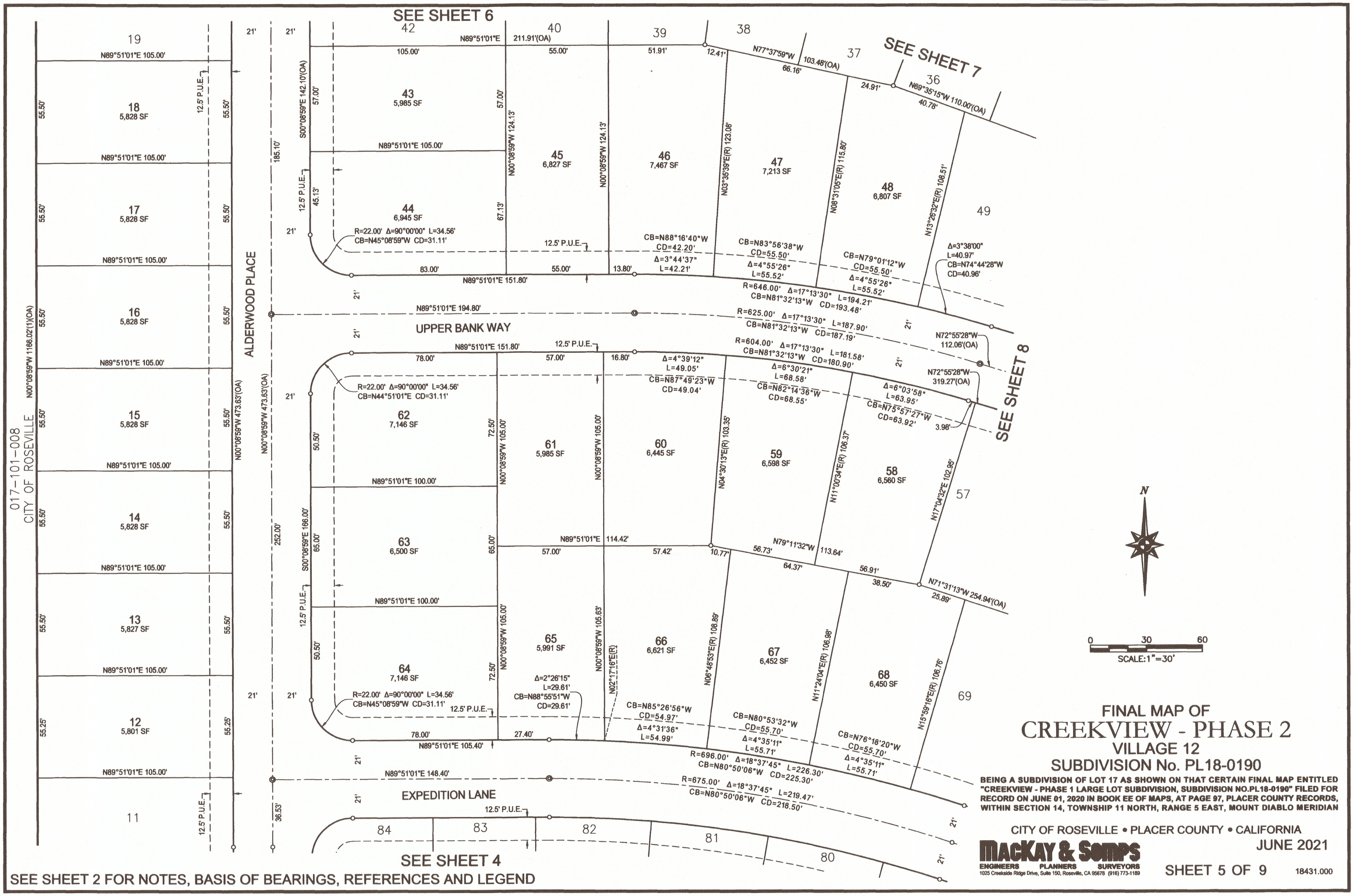
BEING A SUBDIVISION OF LOT 17 AS SHOWN ON THAT CERTAIN FINAL MAP ENTITLED "CREEKVIEW - PHASE 1 LARGE LOT SUBDIVISION, SUBDIVISION NO.PL18-0190" FILED FOR RECORD ON JUNE 01, 2020 IN BOOK EE OF MAPS, AT PAGE 97, PLACER COUNTY RECORDS, WITHIN SECTION 14, TOWNSHIP 11 NORTH, RANGE 5 EAST, MOUNT DIABLO MERIDIAN

CITY OF ROSEVILLE • PLACER COUNTY • CALIFORNIA

JUNE 2021

MACKAY & SOMPS
ENGINEERS PLANNERS SURVEYORS
1025 Creekside Ridge Drive, Suite 150, Roseville, CA 95678 (916) 773-1189

SEE SHEET 2 FOR NOTES, BASIS OF BEARINGS, REFERENCES AND LEGEND



FINAL MAP OF
CREEKVIEW - PHASE 2
VILLAGE 12
SUBDIVISION No. PL18-0190

BEING A SUBDIVISION OF LOT 17 AS SHOWN ON THAT CERTAIN FINAL MAP ENTITLED "CREEKVIEW - PHASE 1 LARGE LOT SUBDIVISION, SUBDIVISION NO.PL18-0190" FILED FOR RECORD ON JUNE 01, 2020 IN BOOK EE OF MAPS, AT PAGE 97, PLACER COUNTY RECORDS, WITHIN SECTION 14, TOWNSHIP 11 NORTH, RANGE 5 EAST, MOUNT DIABLO MERIDIAN

CITY OF ROSEVILLE • PLACER COUNTY • CALIFORNIA

JUNE 2021

MACKAY & SOMPS
ENGINEERS PLANNERS SURVEYORS
1025 Creekside Ridge Drive, Suite 150, Roseville, CA 95678 (916) 773-1189

18431.000

SEE SHEET 2 FOR NOTES, BASIS OF BEARINGS, REFERENCES AND LEGEND

Curve Table					
Curve #	Radius	Delta	Length	Chord Bearing	Chord Length
C1	45.00'	39°26'44"	30.98'	N07° 45' 10"W	30.37
C2	43.00'	66°14'44"	49.72'	N67° 32' 38"W	46.99

LOT 29
CREEKVIEW PHASE 1
EE MAPS 97

P.G.E. EASEMENT PER DN 2020-0098389-00

LOT C
786 SF
P.E./P.U.E.

50' B.P.E. (1)

11.00'
153.52'
N72°48'21"W 223.52'(1)

N10°40'00"W(R) 16.95'

24
10,148 SF
Δ=69°10'55"
L=51.92'
CB=N44°44'33"E
CD=48.82'
12.5' P.U.E.
N79°50'54"W(R)
N89°51'01"E 115.17'

C2
70.00'
R=43.00' Δ=262°43'59" L=197.18'
CB=N76°06'33"W CD=64.54'

58.06'
N55°34'44"E(R) 24.61'
55.86'
N81°41'52"W 272.56'(1)(OA)
56.19'
66.06'
11.00'

MEADOW MIST COURT

Δ=89°40'42"
L=67.30'
CB=N10°25'05"E
CD=60.64'

12.5' P.U.E.

Δ=37°37'38"
L=28.24'
CB=N08°39'43"W
CD=27.73'

23
6,627 SF
Δ=36°48'32"
L=28.91'
CB=N09°04'16"W
CD=28.42'
S80°40'00"E(R)
N89°51'01"E 123.69'

C1
21'
Δ=7°17'02"
CD=224.43'
L=101.70'
CB=N12°20'08"E
CD=101.64'

25
9,824 SF
R=45.00' Δ=32°48'19" L=25.77'
CB=N38°51'17"E CD=25.41'
R=22.00' Δ=103°45'31" L=39.84'
CB=N29°25'38"W CD=34.62'

26
6,957 SF

27
6,646 SF

28
7,069 SF

29

N06°41'11"E 126.64'
N06°41'11"E 121.50'
N06°41'11"E 116.11'
N11°36'22"E(R) 116.65'

Δ=2°38'12"
L=2.07'
CB=N10°39'06"E
CD=2.07'

Δ=2°28'46"
L=21.81'
CB=N82°32'47"W
CD=21.81'

S06°12'50"W(R)
S00°08'59"E(R)
N05°45'38"E(R)

22
6,569 SF
CB=N10°04'26"E
CD=54.33'
Δ=3°47'32"
L=54.34'
CB=N07°54'50"E
CD=173.34'

CB=N86°58'04"W
CD=55.95'
Δ=6°21'49"
L=55.98'

CB=N87°11'40"W
CD=56.30'
Δ=5°54'36"
L=56.32'

CB=N81°18'00"W
CD=56.00'
Δ=5°52'45"
L=56.02'

N81°18'24"W 51.90'
R=504.00' Δ=8°50'35" L=77.79'
CB=N85°43'41"W CD=77.71'
R=546.00' Δ=27°16'34" L=259.93'
CB=N76°30'41"W CD=257.48'(OA)

12.5' P.U.E.

N89°51'01"E 113.66'
N81°49'20"W(R)

N81°18'24"W(R) 96.52'
R=525.00' Δ=8°50'35" L=81.03'
CB=N85°43'41"W CD=80.95'
R=525.00' Δ=27°16'34" L=249.93'(OA)
CB=N76°30'41"W CD=247.58'

WHISPER RIDGE DRIVE

21
6,118 SF
CB=N06°13'43"E
CD=55.85'
Δ=3°53'53"
L=55.86'

R=800.00' Δ=16°07'37" L=225.18'
CB=N04°16'19"E CD=123.35'

N81°18'24"W 52.30'
R=546.00' Δ=8°50'35" L=84.27'
CB=N85°43'41"W CD=84.19'
R=504.00' Δ=27°16'34" L=239.93'
CB=N76°30'41"W CD=237.67'(OA)

Δ=5°47'03"
L=55.12'
CB=N86°46'33"W
CD=55.10'

Δ=7°02'25"
L=61.93'
CB=N86°37'46"W
CD=61.89'

Δ=7°37'03"
L=67.01'
CB=N79°18'02"W
CD=66.96'

12.5' P.U.E.

N89°51'01"E 107.45'
N85°43'13"W(R)

R=22.00' Δ=93°15'23" L=35.81'
CB=N52°03'55"E CD=31.98'

Δ=2°34'38"
L=24.56'
CB=N82°35'43"W
CD=24.56'

41
7,527 SF

S06°06'58"W(R)
67.13'

S00°19'56"W(R)

Δ=0°28'54"
L=4.59'
CB=N89°54'31"W
CD=4.59'

20
5,879 SF
CB=N02°20'27"E
CD=55.55'
Δ=3°52'39"
L=55.56'
R=821.00' Δ=12°07'10" L=173.66' CB=N05°54'37"E

ALDERWOOD PLACE

Δ=4°20'01"
L=58.92'
CB=N03°16'13"E
CD=58.91'

N89°35'53"W(R)
N89°51'01"E 105.04'

R=779.00' Δ=5°35'12" L=75.96'
CB=N02°38'37"E CD=75.93'

N88°53'48"W(R)
N89°51'01"E 104.81'

40
6,712 SF

N00°08'59"W 124.13'

S00°19'56"W 120.89'

39
7,097 SF

N06°53'27"E(R) 117.96'

38
7,046 SF

N14°30'29"E(R) 119.45'

37

Δ=0°33'06"
L=7.90'
CB=N00°07'34"E
CD=7.90'

Δ=1°15'11"
L=17.04'
CB=N00°28'37"E
CD=17.04'

19
5,828 SF

42
5,984 SF

12.5' P.U.E.
47.60'
39.97'
57.00'

105.00'
55.00'
51.91'
51.21'
N77°37'59"W 103.48'(OA)

N89°51'01"E 105.00'
N89°51'01"E 211.91'(OA)

18
43
45
46
47

21'

SEE SHEET 7

SEE SHEET 5

SEE SHEET 2 FOR NOTES, BASIS OF BEARINGS, REFERENCES AND LEGEND

017-101-008
CITY OF ROSEVILLE

N

0 30 60
SCALE:1"=30'

FINAL MAP OF
CREEKVIEW - PHASE 2
VILLAGE 12
SUBDIVISION No. PL18-0190

BEING A SUBDIVISION OF LOT 17 AS SHOWN ON THAT CERTAIN FINAL MAP ENTITLED "CREEKVIEW - PHASE 1 LARGE LOT SUBDIVISION, SUBDIVISION NO.PL18-0190" FILED FOR RECORD ON JUNE 01, 2020 IN BOOK EE OF MAPS, AT PAGE 97, PLACER COUNTY RECORDS, WITHIN SECTION 14, TOWNSHIP 11 NORTH, RANGE 5 EAST, MOUNT DIABLO MERIDIAN

CITY OF ROSEVILLE • PLACER COUNTY • CALIFORNIA

JUNE 2021

MACKAY & SOMPS
ENGINEERS PLANNERS SURVEYORS
1025 Creekside Ridge Drive, Suite 150, Roseville, CA 95678 (916) 773-1189

Curve Table					
Curve #	Radius	Delta	Length	Chord Bearing	Chord Length
C1	500.00'	3°37'28"	31.63'	N74° 44' 12"W	31.62
C2	500.00'	3°37'28"	31.63'	N74° 44' 12"W	31.62
C3	26.00'	91°30'30"	41.53'	N27° 10' 13"W	37.25

LOT 29
CREEKVIEW PHASE 1
EE MAPS 97

50' B.P.E.(1)

P.G.E. EASEMENT PER DN 2020-0098389-00

N62°52'24"W 195.99'(1)

N67°13'59"W 140.40'(1)

N81°41'52"W 272.56'(1)(OA)

36.38' 32.10' 67.82' 40.49' 22.99' 56.00' 56.00' 61.00'

N11°38'22"E(R) 116.65'

N17°31'07"E(R) 116.05'

N23°23'52"E(R) 113.32'

N27°07'36"E 115.00'

N27°07'36"E 115.00'

N27°07'36"E 114.91'

N27°07'36"E 110.67'(1)

28

29
7,319 SF

30
7,061 SF

31
6,830 SF

32
6,440 SF

33
6,440 SF

34
6,607 SF

CB=N75°25'15"W
CD=56.00'
Δ=5°52'45"
L=56.02'

CB=N69°32'31"W
CD=56.00'
Δ=5°52'45"
L=56.02'

CB=N64°44'16"W
CD=35.53'
Δ=3°43'44"
L=35.53'

Δ=4°14'12"
L=2.37'
CB=N64°59'30"W
CD=2.37'

S22°53'24"W(R)

Δ=24°00'21"
L=13.41'
CB=N79°06'47"W
CD=13.31'

R=52.00' Δ=55°15'06" L=50.14'
CB=N63°29'24"W CD=48.22'

12.5' P.U.E.

20.48' 56.00' 53.64'

N62°52'24"W 130.11'

N54°08'08"E(R) 4.00'(1)

R=32.00' Δ=28°14'33" L=15.77'
CB=N76°59'41"W CD=15.61'

21'

R=48.00' Δ=79°46'13" L=66.83'
CB=N04°01'15"E CD=61.56'(1)

R=546.00' Δ=27°16'34" L=259.93'
CB=N76°30'41"W CD=257.48'(OA)

N62°52'24"W 191.11'

SEE SHEET 6

CB=N76°30'41"W CD=247.58'(OA)
R=525.00' Δ=27°16'34" L=249.93'

WHISPER RIDGE DRIVE

21'

12.5' P.U.E.(1)

R=504.00' Δ=27°16'34" L=239.93'
CB=N76°30'41"W CD=237.67'(OA)

12.5' P.U.E.

N62°52'24"W 146.04'

55.33' 81.58'

N22°07'36"E 54.14'

Δ=7°23'05"
L=64.96'
CB=N71°47'58"W
CD=64.91'

Δ=5°14'02"
L=46.04'
CB=N65°29'25"W
CD=46.02'

9.13'

R=26.00' Δ=85°00'00" L=38.57'
CB=N20°22'24"W CD=35.13'

23'

19'

R=36.00' Δ=21°39'44" L=13.61'
CB=N33°04'30"E CD=13.53'(1)

N22°07'36"E 11.25'

N21°55'34"E(R)

N20°49'22"E 114.01'

N20°49'22"E 109.65'

78.34'

103.19'

52
7,396 SF

Δ=0°52'37"
L=30.97'
CB=N21°41'17"E
CD=30.97'

R=2023.00' Δ=3°43'11" L=131.34'
CB=N20°16'00"E CD=131.31'(OA)

R=2000.00' Δ=4°03'04" L=141.41'
CB=N20°06'04"E CD=141.38'

WHISPER RIDGE DRIVE

LOT 18
CREEKVIEW PHASE 1
EE MAPS 97

R=1979.00' Δ=3°39'36" L=126.41'
CB=N20°24'50"E CD=126.39'(OA)(1)

12.5' P.U.E.(1)

N1°14'30"E(R) 119.45'

37
6,862 SF

36
6,176 SF

35
5,853 SF

38

N69°35'15"W 103.50'

N68°45'02"W(R)

CB=N20°27'48"E
CD=55.52'
Δ=1°34'21"
L=55.52'

N20°49'22"E

55.52'

206.37'

51
5,749 SF

N69°35'15"W
55.00' 110.00' 55.00'
55.00' 69.22'

52.28'

40.78'

N69°35'15"W 103.85'

N70°19'22"W(R)

N77°37'59"W 103.48'(OA)

SEE SHEET 5

N13°26'32"E(R) 108.51'

103.19'

12.5' P.U.E.

50
7,184 SF

Δ=1°16'13" L=44.85'
CB=N19°02'31"E CD=44.85'

23'

19'

R=22.00' Δ=88°40'07" L=34.05'
CB=N62°44'28"E CD=30.75'

N18°04'32"E
29.39'

N13°27'06"E(R)

49
6,562 SF

48

47

CB=N74°44'28"W
CD=40.96'
Δ=3°38'00"
L=40.97'

14.55'

84.88'

N72°55'28"W 99.43'

12.5' P.U.E.

C1

C2

C3

R=646.00' Δ=17°13'30" L=194.21'
CB=N81°32'13"W CD=193.48'(OA)

R=625.00' Δ=17°13'30" L=187.90'
CB=N81°32'13"W CD=187.19'

N72°55'28"W 112.06'

UPPER BANK WAY

54 55 56 57 58

SEE SHEET 8

N

0 30 60
SCALE:1"=30'

SEE SHEET 2 FOR NOTES, BASIS OF BEARINGS, REFERENCES AND LEGEND

FINAL MAP OF
CREEKVIEW - PHASE 2
VILLAGE 12
SUBDIVISION No. PL18-0190

BEING A SUBDIVISION OF LOT 17 AS SHOWN ON THAT CERTAIN FINAL MAP ENTITLED "CREEKVIEW - PHASE 1 LARGE LOT SUBDIVISION, SUBDIVISION NO.PL18-0190" FILED FOR RECORD ON JUNE 01, 2020 IN BOOK EE OF MAPS, AT PAGE 97, PLACER COUNTY RECORDS, WITHIN SECTION 14, TOWNSHIP 11 NORTH, RANGE 5 EAST, MOUNT DIABLO MERIDIAN

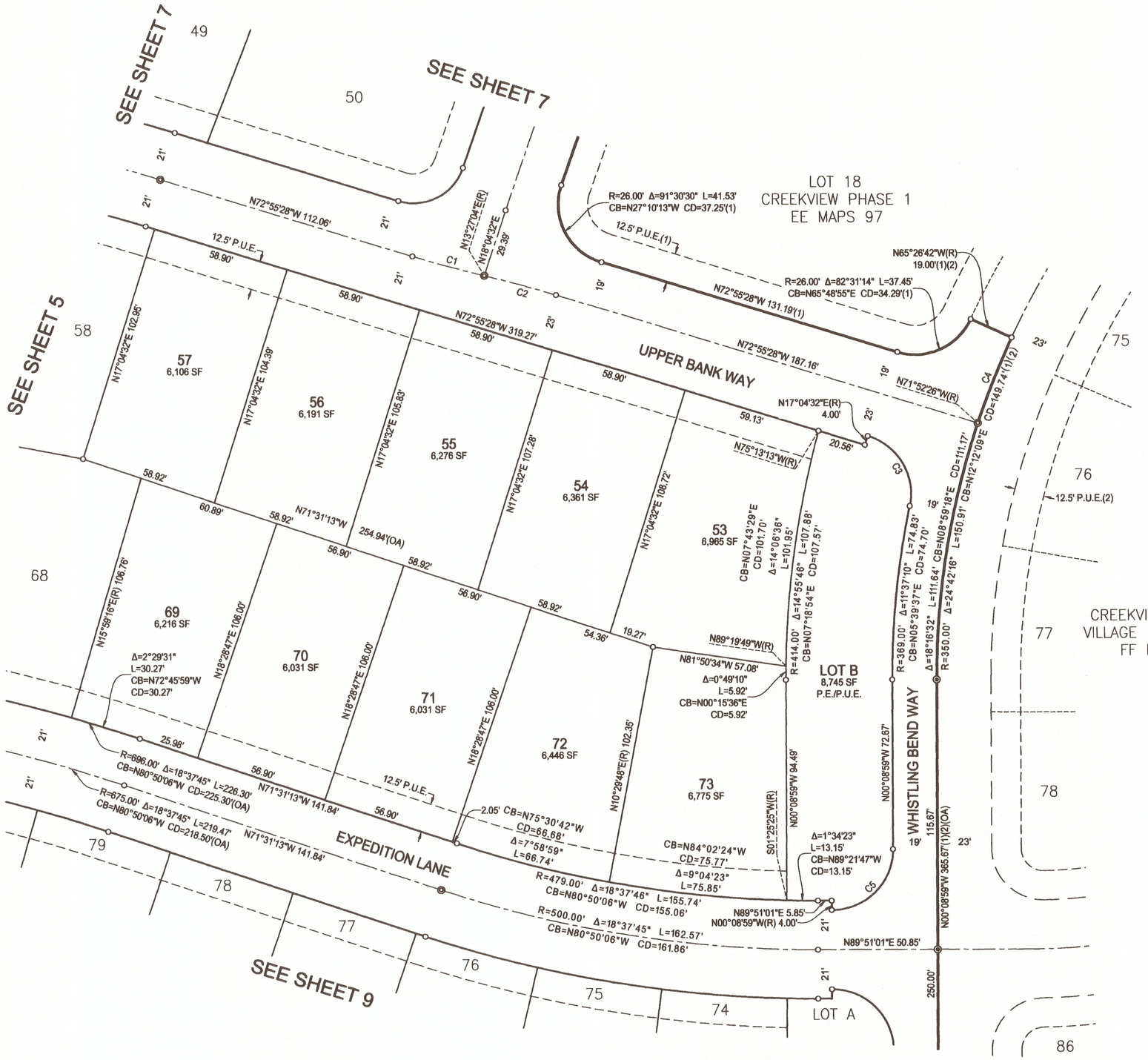
CITY OF ROSEVILLE • PLACER COUNTY • CALIFORNIA

JUNE 2021

MacKay & Somps
ENGINEERS PLANNERS SURVEYORS
1025 Creekside Ridge Drive, Suite 150, Roseville, CA 95678 (916) 773-1189

18431.000

Curve Table					
Curve #	Radius	Delta	Length	Chord Bearing	Chord Length
C1	500.00'	3°37'28"	31.63'	N74° 44' 12"W	31.62
C2	500.00'	3°37'28"	31.63'	N74° 44' 12"W	31.62
C3	26.00'	84°23'40"	38.30'	N30° 43' 38"W	34.93
C4	350.00'	6°25'44"	39.27'	N21° 20' 26"E	39.25
C5	26.00'	90°00'00"	40.84'	N44° 51' 01"E	36.77



FINAL MAP OF
CREEKVIEW - PHASE 2
VILLAGE 12
SUBDIVISION No. PL18-0190

BEING A SUBDIVISION OF LOT 17 AS SHOWN ON THAT CERTAIN FINAL MAP ENTITLED "CREEKVIEW - PHASE 1 LARGE LOT SUBDIVISION, SUBDIVISION NO.PL18-0190" FILED FOR RECORD ON JUNE 01, 2020 IN BOOK EE OF MAPS, AT PAGE 97, PLACER COUNTY RECORDS, WITHIN SECTION 14, TOWNSHIP 11 NORTH, RANGE 5 EAST, MOUNT DIABLO MERIDIAN

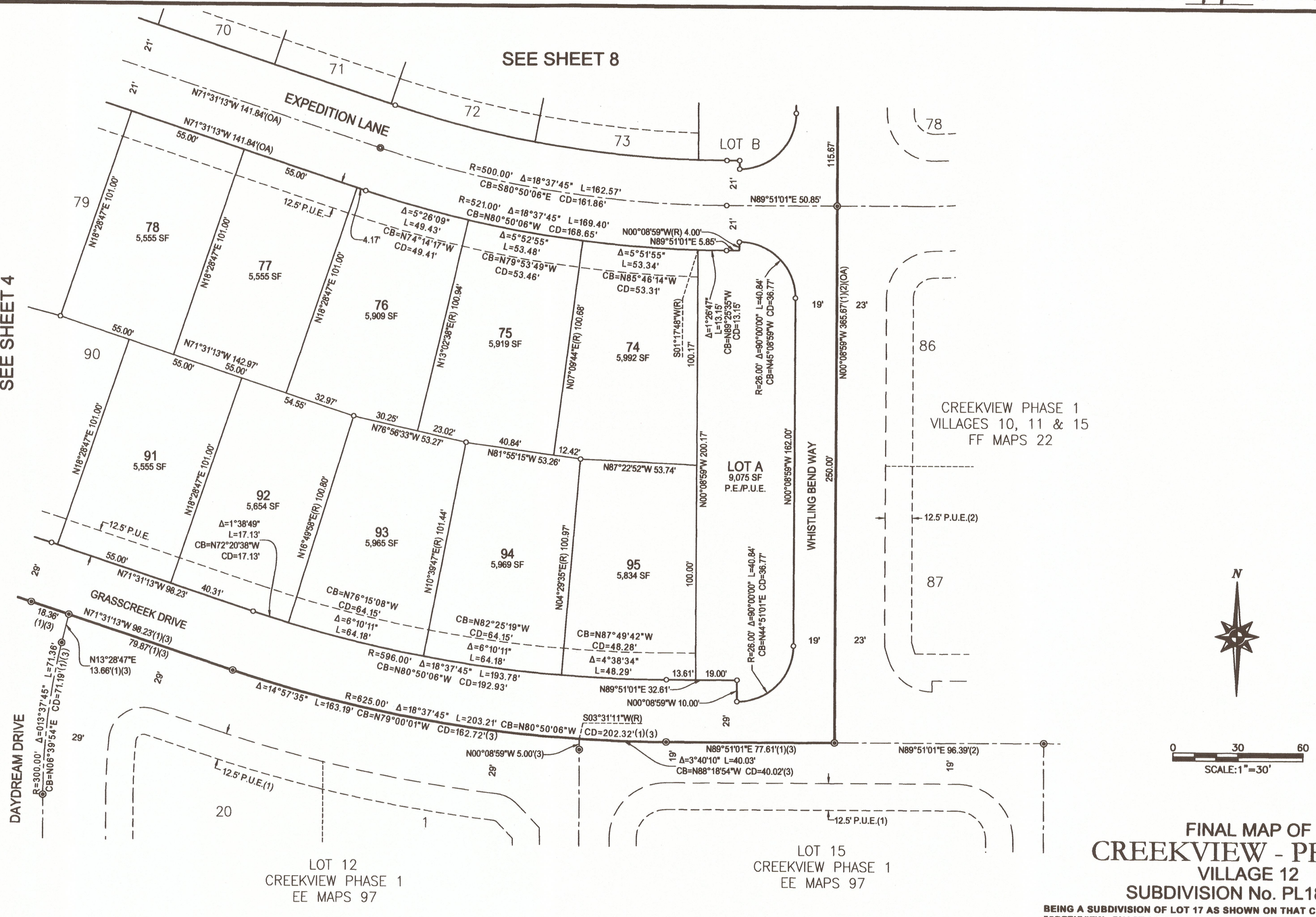
CITY OF ROSEVILLE • PLACER COUNTY • CALIFORNIA

JUNE 2021

MACKAY & SOMPS
ENGINEERS PLANNERS SURVEYORS
1025 Creekside Ridge Drive, Suite 150, Roseville, CA 95678 (916) 773-1189

 18431.000

SEE SHEET 2 FOR NOTES, BASIS OF BEARINGS, REFERENCES AND LEGEND



SEE SHEET 2 FOR NOTES, BASIS OF BEARINGS, REFERENCES AND LEGEND

FINAL MAP OF
CREEKVIEW - PHASE 2
VILLAGE 12
SUBDIVISION No. PL18-0190

BEING A SUBDIVISION OF LOT 17 AS SHOWN ON THAT CERTAIN FINAL MAP ENTITLED "CREEKVIEW - PHASE 1 LARGE LOT SUBDIVISION, SUBDIVISION NO.PL18-0190" FILED FOR RECORD ON JUNE 01, 2020 IN BOOK EE OF MAPS, AT PAGE 97, PLACER COUNTY RECORDS, WITHIN SECTION 14, TOWNSHIP 11 NORTH, RANGE 5 EAST, MOUNT DIABLO MERIDIAN

CITY OF ROSEVILLE • PLACER COUNTY • CALIFORNIA

MACKAY & SOMPS
ENGINEERS PLANNERS SURVEYORS
1025 Creekside Ridge Drive, Suite 150, Roseville, CA 95678 (916) 773-1189

JUNE 2021

SHEET 9 OF 9 18431.000

COUNCIL COMMUNICATION

CC #: 1903
File #: 0400-04-12-1

Title:	Sierra Vista Specific Plan Westbrook Boulevard - Reimbursement Agreement
Contact:	Matthew Todd 916-774-5562 mtodd@roseville.ca.us

Meeting Date: 2/2/2022
Item #: 7.3.

RECOMMENDATION TO COUNCIL

Staff recommends City Council adopt a resolution to approve the Reimbursement Agreement with Solaire Community Builders LLC, and authorize the City Manager to execute it on behalf of the City of Roseville.

BACKGROUND

On May 19, 2010, City Council approved the Development Agreement (DA) for the Sierra Vista Specific Plan. The DA allows the developers of the Sierra Vista Specific Plan the opportunity to receive reimbursement for City roadway improvements along Westbrook Boulevard, including signalized intersection improvements, which are beyond the developer's obligations. Funding for the City improvements is supplied through the Sierra Vista Set-aside in the Traffic Mitigation Fund. The Sierra Vista Set-aside is funded by developer fees and is intended to specifically fund the capital improvements associated with the Sierra Vista Specific Plan.

FISCAL IMPACT

The actions requested as part of this item will have no impact to the City's General Fund. This reimbursement agreement, in the amount of $341,995.50, is funded through the Sierra Vista Set-aside in the Traffic Mitigation Fund by developer-paid fees collected over time.

ENVIRONMENTAL REVIEW

The California Environmental Quality Act (CEQA) only applies to projects which have the potential to cause a significant effect on the environment. Where it can be seen with certainty that there is no possibility that the activity in question may have a significant effect on the environment, the activity is not subject to CEQA. (CEQA Guidelines §15061(b)(3)).

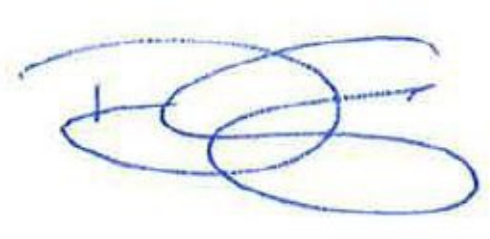
CITY COUNCIL STRATEGIC PLAN/OVERARCHING GOALS

Goal F - Invest in well-planned infrastructure and growth

Respectfully Submitted,

Matthew Todd, Principal Engineer

Mike Isom, Development Services Director



_____

Dominick Casey, City Manager

ATTACHMENTS:

Description

Resolution 22-028

Reimbursement Agreement

Vicinity Map

RESOLUTION NO. 22-028

APPROVING A CITY/DEVELOPER REIMBURSEMENT AGREEMENT, BY AND BETWEEN THE CITY OF ROSEVILLE AND SOLAIRE COMMUNITY BUILDERS LLC, AND AUTHORIZING THE CITY MANAGER TO EXECUTE IT ON BEHALF OF THE CITY OF ROSEVILLE

WHEREAS, a City/Developer Reimbursement Agreement for the Sierra Vista – Westbrook Boulevard project, with Solaire Community Builders LLC, has been reviewed by City Council.

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Roseville that said reimbursement agreement is hereby approved and that the City Manager is authorized to execute it on behalf of the City of Roseville; and

PASSED AND ADOPTED by the Council of the City of Roseville this____day of _____, 2022, by the following vote on roll call:

AYES COUNCILMEMBERS:

NOES COUNCILMEMBERS:

ABSENT COUNCILMEMBERS:

_____
MAYOR

ATTEST:

_____
City Clerk

CITY/DEVELOPER
REIMBURSEMENT AGREEMENT

(Project: Sierra Vista – Westbrook Boulevard)

THIS AGREEMENT is made and entered into this ___ day of _____, 20__, by and between the City of Roseville, a municipal corporation, ("CITY") and Solaire Community Builders LLC, a California limited liability company ("DEVELOPER"); and

W I T N E S S E T H:

A. DEVELOPER is the owner of a certain parcel of real property under development within the City of Roseville, located at: 1716 Westbrook Boulevard, and described as Assessor's Parcels Number 498 - 200 - 079.

B. DEVELOPER has agreed to construct and install certain Public Improvements as shown within Exhibit "A" and described within Exhibit "B," attached hereto and made part of this agreement ("Public Improvements").

C. DEVELOPER and CITY will substantially benefit from the construction and installation of the Public Improvements as described in paragraph B above.

D. The total cost of constructing the Public Improvements as estimated using current prevailing wages and in accordance with the Improvement Plans is estimated as approximately eight million seven hundred twenty-two thousand nine hundred five dollars ($8,722,905.00) ("Improvement Costs"), as more particularly set out in the breakdown of costs ("Breakdown of Costs"), Exhibit "C," attached and incorporated by this reference.

E. Pursuant to the Breakdown of Costs, the parties have determined that the obligation of Improvement Costs will be allocated between CITY, and DEVELOPER as follows:

DEVELOPER	$8,380,909.50
CITY (via Sierra Vista TMF Set Aside Fund)	$341,995.50
TOTAL	**$8,722,905**

F. DEVELOPER and CITY desire to enter into this Agreement providing for the direct installation by DEVELOPER of the Public Improvements in accordance with the approved Improvement Plans, for subsequent reimbursement, as more fully described herein, of the Improvement Costs by CITY directly to DEVELOPER.

NOW, THEREFORE, in consideration of the covenants set forth herein, CITY and DEVELOPER hereby agree as follows:

1. Construction of the Public Improvements. DEVELOPER shall cause the Public Improvements to be constructed and installed in accordance with the approved Improvement Plans. DEVELOPER is also required, and the specifications and bid and contract documents shall require all contractors and subcontractors, to pay prevailing wages and to otherwise comply with applicable provisions of the California Labor Code, Government Code, and Public Contracts Code relating to public works projects of cities and/or as may be required by CITY standards and procedures.

2. Contractor Registration. No contractor or subcontractor may be listed on a bid proposal for the Public Improvements or work on the Public Improvements unless registered with the Department of Industrial Relations pursuant to Labor Code section 1725.5. DEVELOPER shall be responsible for ensuring that these contractor registration requirements are adhered to since this project is subject to compliance monitoring and enforcement by the Department of Industrial Relations.

3. Reimbursement of the Costs of the Public Improvements. In consideration of the satisfactory completion of the Public Improvements, CITY shall reimburse DEVELOPER for those portions of the Improvement Costs attributable to CITY as set forth in Recital E, hereof (the "Reimbursable Costs") with funds collected from the Sierra Vista TMF Set Aside Fund. CITY and DEVELOPER acknowledge that the actual Reimbursable Costs may vary from the estimated costs, depending upon the actual costs of constructing and installing the Public Improvements. Any variation in costs shall be agreed to by the parties.

The Reimbursable Costs shall include the contract bid amount for the Public Improvements as reflected on the Breakdown of Costs and reasonable change orders, as approved by CITY.

4. Timing of Reimbursements. CITY shall reimburse DEVELOPER for the total Reimbursable Costs following acceptance by CITY of the Public Improvements on a first completed, first paid basis as monies are collected and made available within the Sierra Vista TMF Set Aside Fund. Upon submission by DEVELOPER and approval by CITY of itemized invoices evidencing the costs for which reimbursement is to be provided in accordance with this Agreement, CITY shall make quarterly payments to Developer as funds are available from the Sierra Vista TMF Set Aside Fund.

5. Permits. DEVELOPER shall be responsible for obtaining all necessary permits. CITY shall approve all plans prior to issuing any permit.

6. Changes in the Scope of Work. If during the course of construction field conditions require a change of scope different then contemplated in either Exhibit "A", "B" or "C" as referenced above, and prior to making any changes that will effect the scope of this Agreement, the DEVELOPER shall contact CITY and get approval by CITY for those changes.

7. Prior To Commencement of Work. Prior to commencement of Work, DEVELOPER shall comply with the following: (1) obtain pre-approval from CITY of DEVELOPER's construction documents; (2) cause its contractor to obtain an encroachment permit from City prior to commencement of construction activities in CITY's right of way (and adjacent thereto); and, (3) cause its contractor to provide insurance and related documentation to CITY in accordance with Paragraph 9 of this Agreement. In addition, as required by California Labor Code Section 1773.3, DEVELOPER shall notify the Department of Industrial Relations of the project within five (5) days of the award of a contract to a contractor for the Public Improvements.

8. Indemnification. To the fullest extent allowed by law, DEVELOPER shall defend, indemnify, and save and hold harmless CITY, its officers, agents, employees and volunteers from any claims, suits or actions of every name, kind and description brought forth, or on account of, injuries to or death of any person (including but not limited to workers and the public), or damage to property, resulting from or arising out of DEVELOPER's willful misconduct or negligent act or omission while engaged in the performance of obligations or exercise of rights created by this Agreement, except those matters arising from CITY's sole or

active negligence or willful misconduct. The parties intend that this provision shall be broadly construed.

DEVELOPER's responsibility for such defense and indemnity obligations shall survive the termination or completion of this Agreement for the full period of time allowed by law. The defense and indemnity obligations of this Agreement are undertaken in addition to, and shall not in any way be limited by, the insurance obligations contained in this Agreement.

9. Insurance. Prior to the issuance of an encroachment permit and commencement of any field construction for those certain improvements as shown on Exhibit "A," the DEVELOPER shall, or shall cause its contractor to, have on file with CITY throughout the duration of construction and maintain in full force the following policies of insurance:

POLICY	LIMITS OF LIABILITY
Commercial General Liability, Including endorsements for comprehensive form, premises operations, products/completed operations, broad form property damage, independent contractors, contractual, personal injury, explosion/collapse and underground hazard	Bodily Injury: $2,000,000 each occurrence $4,000,000 aggregate Property Damage: $2,000,000 each occurrence Personal Injury: $2,000,000 each occurrence $4,000,000 aggregate
Workers' Compensation	Statutory
Automobile Liability	$1,000,000 combined single limit

a. Form. DEVELOPER shall submit a certificate evidencing such coverage for the period covered by this Agreement in a form satisfactory to Risk Management and the City Attorney, prior to undertaking any work hereunder. Any insurance written on a claims made basis is subject to the approval of Risk Management and the City Attorney.

b. Additional Insureds. DEVELOPER shall also provide a separate

endorsement form or section of the policy showing CITY, its officers, agents, employees and volunteers as additional insureds for each type of coverage, prior to undertaking any work hereunder. Such insurance shall specifically cover the contractual liability of DEVELOPER. The additional insured coverage under the DEVELOPER's policy shall be primary and noncontributory, as evidenced by a separate endorsement or section of the policy, and shall not seek contribution from CITY's insurance or self-insurance. In addition, the additional insured coverage shall be at least as broad as the Insurance Services Office ("ISO") CG 20 01 Endorsement. Any available insurance proceeds in excess of the specified minimum insurance coverage requirements and limits shall be available to the additional insureds. Furthermore, the requirements for coverage and limits shall be: (1) the minimum coverage and limits specified in this Agreement; or (2) the full coverage and maximum limits of any insurance proceeds available to the named insureds, whichever is greater.

c. Cancellation/Modification. DEVELOPER shall provide ten (10) days written notice to CITY prior to cancellation or modification of any insurance required by this Agreement.

d. Umbrella/Excess Insurance. The limits of insurance required in this Agreement may be satisfied by a combination of primary and excess insurance. Any excess insurance shall contain or be endorsed to contain a provision that such coverage shall also apply on a primary and noncontributory basis for the benefit of CITY (if agreed to in a written contract) before CITY's own insurance shall be called upon to protect it as a named insured.

e. Contractors. DEVELOPER agrees to include in its contracts with all contractors the same requirements and provisions of this Agreement, including the indemnity and insurance requirements, to the extent they apply to the scope of the contractor's work.

Furthermore, DEVELOPER shall require its contractors to agree to be bound to DEVELOPER and CITY in the same manner and to the same extent as DEVELOPER is bound to CITY under this Agreement. Additionally, DEVELOPER shall obligate its contractors to comply with these same provisions with respect to any subcontractor, regardless of tier. A copy of CITY's indemnity and insurance provisions will be furnished to the contractor or any subcontractor upon request.

f. Self-Insured Retentions. All self-insured retentions ("SIR") must be disclosed to Risk Management for approval and shall not reduce the limits of liability. Policies containing any SIR provision shall provide or be endorsed to provide that the SIR may be satisfied by either the named insured or CITY. CITY reserves the right to obtain a full certified copy of any insurance policy and endorsements. The failure to exercise this right shall not constitute a waiver of such right.

g. Waiver of Subrogation. DEVELOPER hereby agrees to waive subrogation which any insurer of DEVELOPER may acquire from DEVELOPER by virtue of the payment of any loss under a Workers Compensation, Commercial General Liability or Automobile Liability policy. All Workers Compensation, Commercial General Liability and Automobile Liability policies shall be endorsed with a waiver of subrogation in favor of CITY, its officers, agents, employees and volunteers for all worked performed by DEVELOPER, its employees, agents and subcontractors.

h. Liability/Remedies. Insurance coverage in the minimum amounts set forth herein shall not be construed to relieve DEVELOPER of liability in excess of such coverage, nor shall it preclude CITY from taking such other actions as are available to it under any other provisions of this Agreement or law.

10. Obligations Arising From Agreement. Neither the General Fund, nor any other fund or monies of CITY, except for Roseville Traffic Mitigation Fees or similar traffic mitigation funds or accounts, shall be utilized for payment of any obligations arising from this Agreement. Neither the credit nor the taxing power of CITY is pledged for the payment of any obligations arising from this Agreement. CITY's obligations arising from this Agreement are not a debt of CITY, or a legal or equitable pledge, charge, lien or encumbrance upon any of its property, or upon any of its income, receipts or revenues.

11. Successors and Assigns. Each and every provision of this Agreement shall be binding and inure to the benefit of the successors and assigns of the parties hereto.

12. Attorney's Fees; Venue; Governing Law. If either party commences any legal action against the other party arising out of this Agreement or the performance thereof, the prevailing party in such action shall be entitled to recover its reasonable litigation expenses, including but not limited to, court costs, expert witness fees, discovery expenses, and attorneys' fees. Any action arising out of this Agreement shall be brought in Placer County, California, regardless of where else venue may lie. This Agreement shall be governed by and construed in accordance with the laws of the State of California.

13. Modification. This Agreement and each provision contained herein may be waived, amended, supplemented or eliminated only by mutual written agreement of the parties.

14. Severability. If any of the provisions contained in this Agreement are for any reason held invalid or unenforceable, such holding shall not affect the remaining provisions or the validity and enforceability of the Agreement as a whole.

15. Integrated Agreement. This is an integrated agreement and contains all of the terms, considerations, understanding and promises of the parties. It shall be read as a whole.

IN WITNESS WHEREOF, the City of Roseville, a municipal corporation has authorized the execution of this Agreement in duplicate by its City Manager and attested to by its City Clerk under the authority of Resolution No. _____, adopted by the Council of the City of Roseville on the ___ day of _____, 20___, and DEVELOPER has caused this Agreement to be executed.

CITY OF ROSEVILLE, a municipal corporation

BY: _____
DOMINICK CASEY
City Manager

ATTEST:

BY: _____
SONIA OROZCO
City Clerk

APPROVED AS TO FORM:

BY: _____
MICHELLE SHEIDENBERGER
City Attorney

APPROVED AS TO SUBSTANCE:

BY: _____
MARC STOUT
City Engineer

SOLAIRE COMMUNITY BUILDERS LLC, a California limited liability company

BY: _____
print name: JEFF JONES
its: Manager

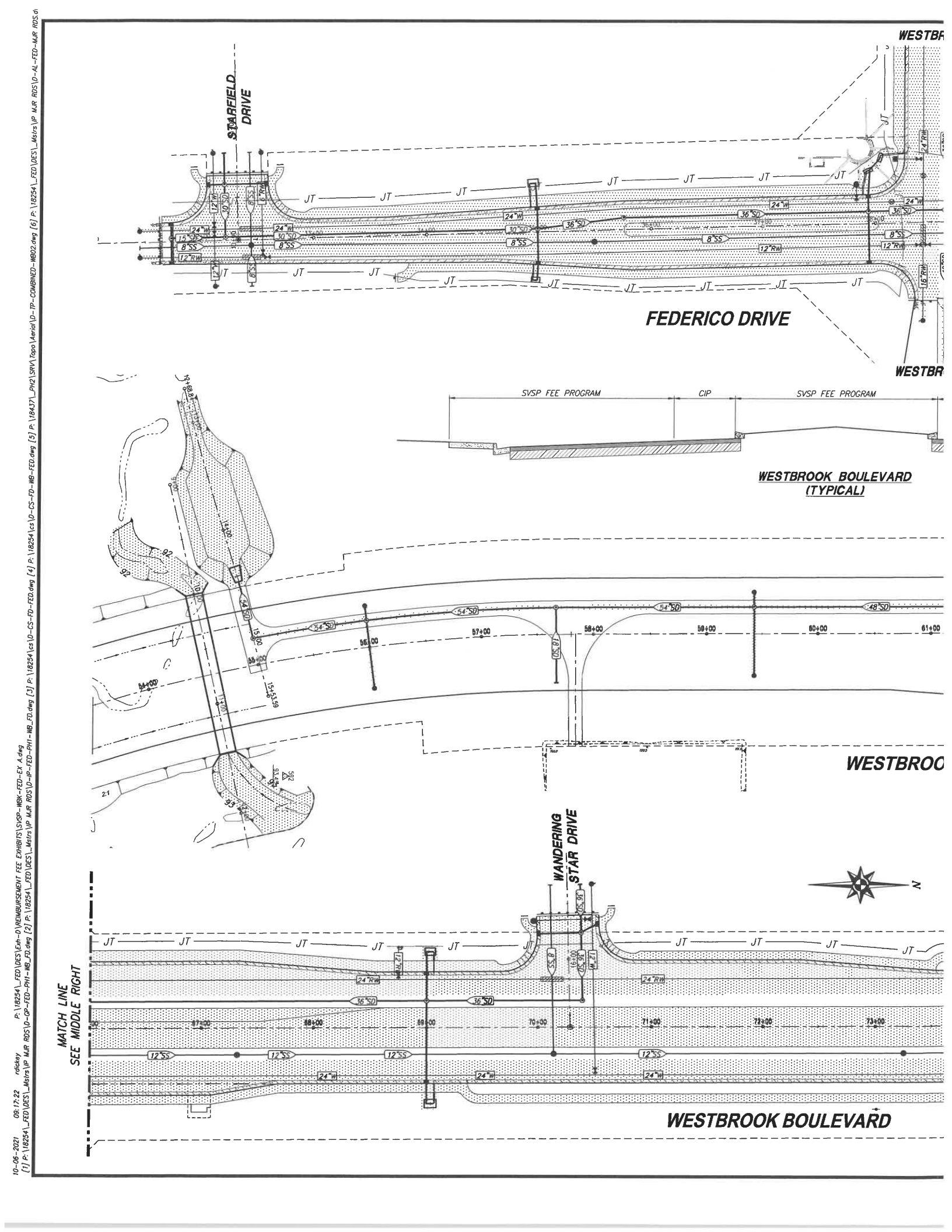
and

BY: _____
print name: _____
its: _____

EXHIBIT "A"

PUBLIC IMPROVEMENTS (DEPICTION)

See attached.



10-06-2021 08:17:22 rdickey P:\18254_FED\DES\Exh-D\REIMBURSEMENT FEE EXHIBITS\SVSP-WBK-FED-EX A.dwg
[1] P:\18254_FED\DES_Mstrs\IP MJR RDS\D-GP-FED-PH1-WB_FD.dwg [2] P:\18254_FED\DES_Mstrs\IP MJR RDS\D-IP-FED-PH1-WB_FD.dwg [3] P:\18254\cs\D-CS-FD-FED.dwg [4] P:\18254\cs\D-CS-FD-WB-FED.dwg [5] P:\18437_PH2\SRV\Topo\Aerial\D-TP-COMBINED-WB02.dwg [6] P:\18254_FED\DES_Mstrs\IP MJR RDS\D-AL-FED-MJR RDS.dwg

EXHIBIT "B"

PUBLIC IMPROVEMENTS (DESCRIPTION)

The Public improvements are those shown on the Engineer's Record Drawings for EN17-0590, CWJ#180059. The Public improvements consist of surface improvements (street work & concrete) and utilities (sewer, storm drain, bio retention facilities, potable water, recycled water & dry utilities) required for the construction of Westbrook Boulevard from station 75+15 south to the Earl Rush Drive intersection at station 63.90 and continuing with the drainage south to the out-fall at station 55+00 into Federico Creek and the arch culvert at station 54+40. Also, for the construction of Earl Rush Drive (formerly known as Federico Drive) from station 31+65 to the intersection at station 38+00, approximately 635 LF; then easterly from station 39+75 to station 45+00, approximately 525 LF.

The City reimbursable improvements include the 20,000 SF of Westbrook Blvd through travel lanes, north and south bound, along with the associated subgrade finish grading. The traffic signal at Westbrook Blvd and Earl Rush Drive is also a City reimbursable improvement.

EXHIBIT "C"
BREAKDOWN OF COSTS

CITY/DEVELOPER REIMBURSEMENT AGREEMENT
IMPROVEMENT COSTS

WESTBROOK BOULEVARD AND EARL RUSH DRIVE IMPROVEMENTS
(EN17-0590, CWJ#180059)

ITEM	DESCRIPTION	ACTUAL SVSP IFP QUANTITY	ACTUAL CIP QUANTITY	ACTUAL PRIVATE QUANTITY	UNITS	ACTUAL UNIT PRICE	ACTUAL SVSP IFP COST	ACTUAL CIP COST	ACTUAL PRIVATE COST	ACTUAL TOTAL COST
	GRADING / DEMOLITION									
1	Clearing & Grubbing	2.4		1.6	AC	$ 895.00	$ 2,148.00	$ -	$ 1,432.00	$ 3,580.00
2	Stabilized Construction Entrance	1			LS	$ 4,750.00	$ 4,750.00	$ -	$ -	$ 4,750.00
3	Roadway Excavation	17,000		4,100	CY	$ 3.80	$ 64,600.00	$ -	$ 15,580.00	$ 80,180.00
4	Sawcut	80		380	LF	$ 8.00	$ 640.00	$ -	$ 3,040.00	$ 3,680.00
5	Remove Existing Pavement	160		760	SF	$ 6.75	$ 1,080.00	$ -	$ 5,130.00	$ 6,210.00
6	Remove Existing Landscape			4,030	SF	$ 2.75	$ -	$ -	$ 11,082.50	$ 11,082.50
7	Remove Existing Curb			380	LF	$ 20.00	$ -	$ -	$ 7,600.00	$ 7,600.00
						Grading/Demolition Subtotals:	***73,218***	***0***	**$ 43,864.50**	**$ 117,082.50**
	STREETWORK & CONCRETE									
8	Westbrook Blvd. Paving 5" AC on 19.5" AB	61,300	20,000	3,500	SF	$ 6.50	$ 398,450.00	$ 130,000.00	$ 22,750.00	$ 551,200.00
9	Federico Dr. Paving 4" AC on 12.5" AB	54,800			SF	$ 4.70	$ 257,560.00	$ -	$ -	$ 257,560.00
10	Access Road Over Drain WBB - (2" AC on 6" AB)	14,500			SF	$ 2.75	$ 39,875.00	$ -	$ -	$ 39,875.00
11	8" AB Shoulder	4,050			SF	$ 2.50	$ 10,125.00	$ -	$ -	$ 10,125.00
12	Roadway Subgrade Prep Finish Grading	150,130	20,000	45,300	SF	$ 0.60	$ 90,078.00	$ 12,000.00	$ 27,180.00	$ 129,258.00
13	Monolithic Sidewalk (Measured Thru HC Ramps)	24,320			SF	$ 5.75	$ 139,840.00	$ -	$ -	$ 139,840.00
14	Detached Sidewalk (6" PCC / Native)	11,700			EA	$ 6.25	$ 73,125.00	$ -	$ -	$ 73,125.00
15	Bus Shelter Pad (Incl the Concrete for turnout, SW, Curb	1			EA	$ 35,000.00	$ 35,000.00	$ -	$ -	$ 35,000.00
16	Type 2 Vertical Curb & Gutter	4,530			LF	$ 28.00	$ 126,840.00	$ -	$ -	$ 126,840.00
17	Type 1 Barrier Curb (Westbrook Blvd Median Island)	2,030		420	EA	$ 19.00	$ 38,570.00	$ -	$ 7,980.00	$ 46,550.00
18	Type 2 Barrier Curb (Federico Drive Median Island)	910			EA	$ 25.00	$ 22,750.00	$ -	$ -	$ 22,750.00
19	Median Landscaping	1			LS	$ 248,878.54	$ 248,878.54	$ -	$ -	$ 248,878.54
20	Survey Monument Well	4		1	EA	$ 895.00	$ 3,580.00	$ -	$ 895.00	$ 4,475.00
21	Signage and Striping (Westbrook Blvd and Federico Dr)	2,265			LF	$ 45.76	$ 103,646.40	$ -	$ -	$ 103,646.40
22	Luminaires & Street Name Signs @ Signalized Intx	1			LS	$ 85,000.00	$ 85,000.00	$ -	$ -	$ 85,000.00
23	Pothole Existing Utilities	1			LS	$ 2,500.00	$ 2,500.00	$ -	$ -	$ 2,500.00
24	Temporary Street &Sidewalk Barricade	380			LF	$ 30.00	$ 11,400.00	$ -	$ -	$ 11,400.00
25	Handicap Ramps	8			EA	$ 1,250.00	$ 10,000.00	$ -	$ -	$ 10,000.00
26	Westbrook & Earl Rush intx traffic signal		1		EA	$ 155,000.00	$ -	$ 155,000.00	$ -	$ 155,000.00
27	Westbrook Blvd & Solaire Dr intx traffic loops			1	EA	$ 25,000.00	$ -	$ -	$ 25,000.00	$ 25,000.00
28	Temporary 12' Access Gate	1			LS	$ 1,950.00	$ 1,950.00	$ -	$ -	$ 1,950.00
						Streetwork & Concrete Subtotals:	**$ 1,699,167.94**	**$ 297,000.00**	**$ 83,805.00**	**$ 2,079,972.94**
	SANITARY SEWER									
29	8" VCP Sewer Pipe	1,480			LF	$ 100.00	$ 148,000.00	$ -	$ -	$ 148,000.00
30	10" VCP Sewer Pipe	80			LF	$ 130.00	$ 10,400.00	$ -	$ -	$ 10,400.00
31	12" VCP Sewer Pipe	1,055			LF	$ 140.00	$ 147,700.00	$ -	$ -	$ 147,700.00
32	48" SSMH	7			EA	$ 12,500.00	$ 87,500.00	$ -	$ -	$ 87,500.00
33	Cap & Mark End	6			EA	$ 500.00	$ 3,000.00	$ -	$ -	$ 3,000.00
34	Connect to Existing Stub	1			EA	$ 4,500.00	$ 4,500.00	$ -	$ -	$ 4,500.00
						Sanitary Sewer Subtotals:	***$ 401,100.00***	***$ -***	***$ -***	**$ 401,100.00**
	STORM DRAIN									
35	12" Storm Drain Pipe	390			LF	$ 68.00	$ 26,520.00	$ -	$ -	$ 26,520.00
36	12" Storm Drain, RCP CL IV	270			LF	$ 72.00	$ 19,440.00	$ -	$ -	$ 19,440.00
37	15" Storm Drain Pipe	71			LF	$ 72.00	$ 5,112.00	$ -	$ -	$ 5,112.00
38	15" Storm Drain, RCP CL IV	262			LF	$ 86.00	$ 22,532.00	$ -	$ -	$ 22,532.00
39	30" Storm Drain, RCP CL IV	440			LF	$ 150.00	$ 66,000.00	$ -	$ -	$ 66,000.00
40	36" Storm Drain, RCP CL IV	1,400			LF	$ 215.00	$ 301,000.00	$ -	$ -	$ 301,000.00
41	42" Storm Drain, RCP CL IV	220			LF	$ 260.00	$ 57,200.00	$ -	$ -	$ 57,200.00
42	48" Storm Drain, RCP CL IV	330			LF	$ 300.00	$ 99,000.00	$ -	$ -	$ 99,000.00
43	54" Storm Drain, RCP CL IV	480			LF	$ 350.00	$ 168,000.00	$ -	$ -	$ 168,000.00
44	48" Standard Storm Drain Manhole	2			LF	$ 8,500.00	$ 17,000.00	$ -	$ -	$ 17,000.00
45	60" Standard Storm Drain Manhole	6			EA	$ 9,950.00	$ 59,700.00	$ -	$ -	$ 59,700.00
46	72" Standard Storm Drain Manhole	4			EA	$ 16,500.00	$ 66,000.00	$ -	$ -	$ 66,000.00
47	84" Standard Storm Drain Manhole	5			EA	$ 27,500.00	$ 137,500.00	$ -	$ -	$ 137,500.00
48	96" Standard Storm Drain Manhole	1			EA	$ 29,500.00	$ 29,500.00	$ -	$ -	$ 29,500.00
49	Type "C" Drainage Inlet	18			EA	$ 3,950.00	$ 71,100.00	$ -	$ -	$ 71,100.00
50	Type OMP DI	6			EA	$ 4,950.00	$ 29,700.00	$ -	$ -	$ 29,700.00
51	54" Headwall (includes the stormwater Quality Swale)	1			EA	$ 55,000.00	$ 55,000.00	$ -	$ -	$ 55,000.00
52	5' X 15' Arch Culvert (includes headwalls)	1			EA	$ 595,000.00	$ 595,000.00	$ -	$ -	$ 595,000.00
53	Bioretention Appurtenances at Drain Inlet	10			EA	$ 8,950.00	$ 89,500.00	$ -	$ -	$ 89,500.00
54	Bioretention Appurtenances at Outfall	1			LS	$ 25,000.00	$ 25,000.00	$ -	$ -	$ 25,000.00
						Storm Drain Subtotals:	***$ 1,939,804.00***	***$ -***	***$ -***	**$ 1,939,804.00**

EXHIBIT "C"
BREAKDOWN OF COSTS

CITY/DEVELOPER REIMBURSEMENT AGREEMENT
IMPROVEMENT COSTS

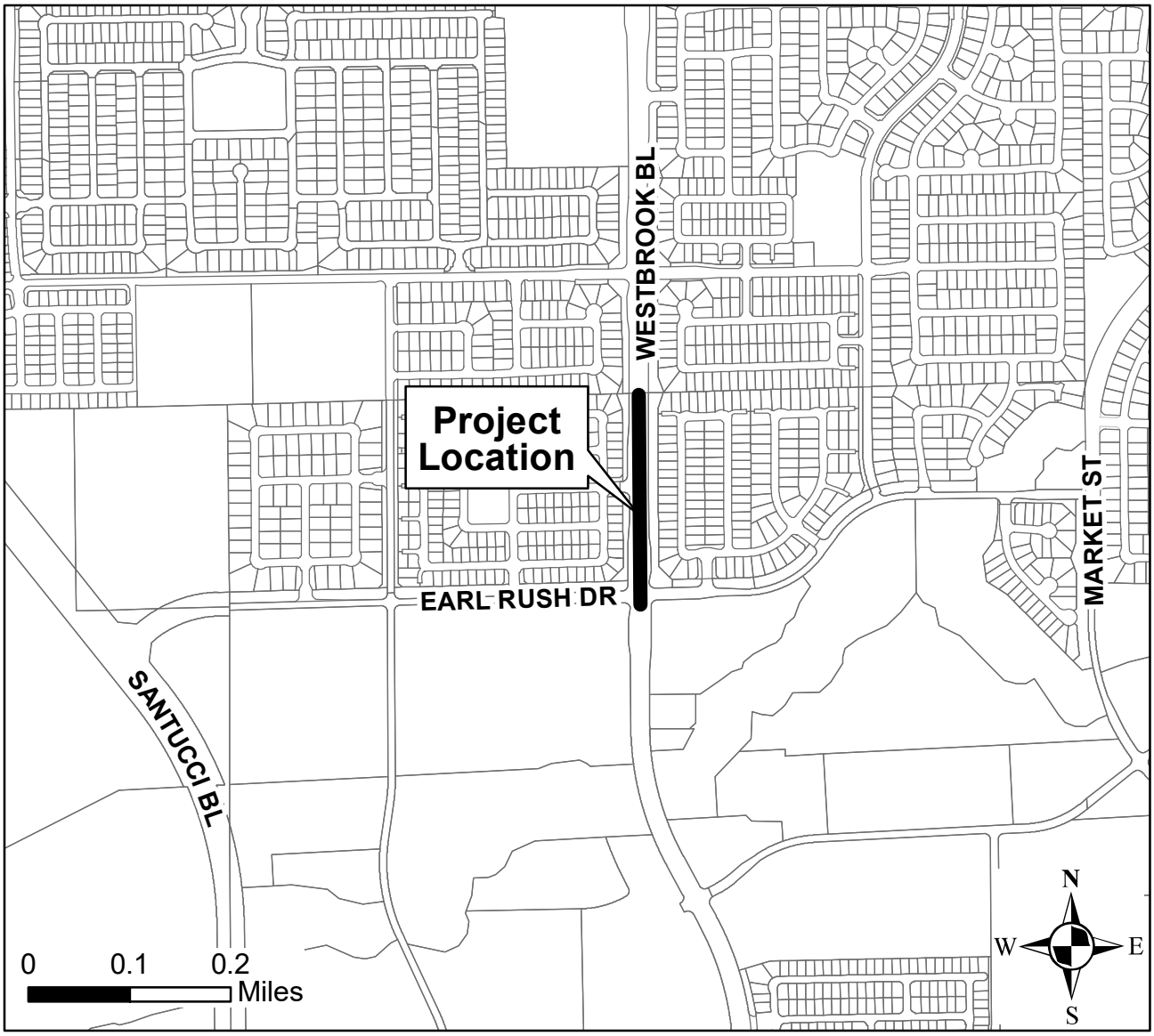
WESTBROOK BOULEVARD AND EARL RUSH DRIVE IMPROVEMENTS
(EN17-0590, CWJ#180059)

ITEM	DESCRIPTION	ACTUAL SVSP IFP QUANTITY	ACTUAL CIP QUANTITY	ACTUAL PRIVATE QUANTITY	UNITS	ACTUAL UNIT PRICE	ACTUAL SVSP IFP COST	ACTUAL CIP COST	ACTUAL PRIVATE COST	ACTUAL TOTAL COST
	POTABLE WATER									
55	12" Water Main (PVC C900 CL200)	571			LF	$ 100.00	$ 57,100.00	$ -	$ -	$ 57,100.00
56	12" Water Main (DIP CL 350)	386			LF	$ 160.00	$ 61,760.00	$ -	$ -	$ 61,760.00
57	24" Water Transmission Main (DIP CL 350)	1,890			LF	$ 305.00	$ 576,450.00	$ -	$ -	$ 576,450.00
58	12" Gate Valve	6			EA	$ 4,250.00	$ 25,500.00	$ -	$ -	$ 25,500.00
59	24" Butterfly Valve w/Access Manhole	3			EA	$ 32,500.00	$ 97,500.00	$ -	$ -	$ 97,500.00
60	2" Blow-Off Assembly	7			EA	$ 2,450.00	$ 17,150.00	$ -	$ -	$ 17,150.00
61	Fire Hydrant Assembly	4			EA	$ 12,500.00	$ 50,000.00	$ -	$ -	$ 50,000.00
62	Air Release Valve	1			EA	$ 22,500.00	$ 22,500.00	$ -	$ -	$ 22,500.00
63	Test Station	4			EA	$ 8,950.00	$ 35,800.00	$ -	$ -	$ 35,800.00
64	Concrete Encasement	80			LF	$ 150.00	$ 12,000.00	$ -	$ -	$ 12,000.00
65	Connect To Existing	1			EA	$ 9,500.00	$ 9,500.00	$ -	$ -	$ 9,500.00
						Potable Water Subtotals:	***$ 965,260.00***	***$ -***	***$ -***	**$ 965,260.00**
	RECYCLED WATER									
66	6" Recycled Water Main, (PVC C900)	90			LF	$ 86.00	$ 7,740.00	$ -	$ -	$ 7,740.00
67	8" Recycled Water Main, (PVC C900)	170			LF	$ 72.00	$ 12,240.00	$ -	$ -	$ 12,240.00
68	8" Recycled Water Main (DIP CL350)	490			LF	$ 76.00	$ 37,240.00	$ -	$ -	$ 37,240.00
69	12" Recycled Water Main, (PVC C900)	650			LF	$ 100.00	$ 65,000.00	$ -	$ -	$ 65,000.00
70	16" Recycled Water Main (DIP CL 350)	70			LF	$ 180.00	$ 12,600.00	$ -	$ -	$ 12,600.00
71	24" Recycled Water Main (DIP CL350)	1,100			LF	$ 305.00	$ 335,500.00	$ -	$ -	$ 335,500.00
72	6" Gate Valve	1			EA	$ 3,250.00	$ 3,250.00	$ -	$ -	$ 3,250.00
73	8" Gate Valve	1			EA	$ 3,850.00	$ 3,850.00	$ -	$ -	$ 3,850.00
74	12" Gate Valve	1			EA	$ 4,250.00	$ 4,250.00	$ -	$ -	$ 4,250.00
75	24" Butterfly Valve w/Access Manhole	3			EA	$ 32,500.00	$ 97,500.00	$ -	$ -	$ 97,500.00
76	2" Blow-off Assembly	4			EA	$ 2,450.00	$ 9,800.00	$ -	$ -	$ 9,800.00
77	Blow-Off Hydrant	1			EA	$ 16,500.00	$ 16,500.00	$ -	$ -	$ 16,500.00
78	ARV Assembly	1			EA	$ 22,500.00	$ 22,500.00	$ -	$ -	$ 22,500.00
79	Backflow Manifold	1			EA	$ 9,500.00	$ 9,500.00	$ -	$ -	$ 9,500.00
80	1" Recycled Water Meter	1			EA	$ 2,950.00	$ 2,950.00	$ -	$ -	$ 2,950.00
81	1 1/2" Recycled Water Meter	1			EA	$ 5,500.00	$ 5,500.00	$ -	$ -	$ 5,500.00
82	Test Station	2			EA	$ 8,950.00	$ 17,900.00	$ -	$ -	$ 17,900.00
83	Concrete Encasement	76			LF	$ 150.00	$ 11,400.00	$ -	$ -	$ 11,400.00
84	Connect To Existing 24" RW Line	1			EA	$ 9,500.00	$ 9,500.00	$ -	$ -	$ 9,500.00
85	Irrigation sleeves	260			LF	$ 25.00	$ 6,500.00	$ -	$ -	$ 6,500.00
						Recycled Water Subtotals:	***$ 691,220.00***	***$ -***	***$ -***	**$ 691,220.00**
	DRY UTILITIES									
86	Street Lights per Roseville Electric (150W)	7			EA	$ 10,967.00	$ 76,769.00	$ -	$ -	$ 76,769.00
87	Street Lights per Roseville Electric (200W)	6			EA	$ 8,930.00	$ 53,580.00	$ -	$ -	$ 53,580.00
88	Joint Utility Trench Conduit System	1			LS	$ 1,160,423.99	$ 1,160,423.99	$ -	$ -	$ 1,160,423.99
89	SVSP Substation Access Road (PQP Site FD-61)	1			LS	$ 90,041.25	$ 90,041.25	$ -	$ -	$ 90,041.25
						Dry Utilities Subtotals:	***$ 1,380,814.24***	***$ -***	***$ -***	**$ 1,380,814.24**

	ACTUAL SVSP IFP COST	ACTUAL CIP COST	ACTUAL PRIVATE COST	ACTUAL TOTAL COST
Subtotals:	***$ 7,150,584.18***	***$ 297,000.00***	***$ 127,669.50***	***$ 7,575,253.68***
Design & Staking - 5.0%	*$ 357,529.21*	*$ 14,850.00*	*$ 6,383.48*	*$ 378,762.68*
Plan Check - 2.5%	*$ 178,764.60*	*$ 7,425.00*	*$ 3,191.74*	*$ 189,381.34*
Inspection - 2.5%	*$ 178,764.60*	*$ 7,425.00*	*$ 3,191.74*	*$ 189,381.34*
Construction Management - 5%	*$ 357,529.21*	*$ 14,850.00*	*$ 6,383.48*	*$ 378,762.68*
Technology Fee - 2.5% of Plan Check & Inspection	*$ 10,725.88*	*$ 445.50*	*$ 191.50*	*$ 11,362.88*
PROJECT TOTALS:	***$ 8,233,897.68***	***$ 341,995.50***	***$ 147,011.43***	***$ 8,722,904.61***

VICINITY MAP

City of Roseville
Sierra Vista
Westbrook Boulevard Reimbursement Agreement



COUNCIL COMMUNICATION

CC #: 1909
File #: 0800-03

Title:	Long-Term Firm Point-to-Point Transmission - Service Agreement Renewal
Contact:	Ryley Kelly 916-774-5649 rkelly@roseville.ca.us

Meeting Date: 2/2/2022
Item #: 7.4.

RECOMMENDATION TO COUNCIL

Staff requests City Council to:

1. Adopt a resolution authorizing the City Manager to execute a contract renewal for 50MW of long-term firm point-to-point transmission with PacifiCorp, upon approval as to form by the City Attorney. The Agreement is substantially the same in form as the attached previously executed Agreement.

2. Additionally, authorize the City Manager or his designee to reserve this transmission in the Open Access Same-Time Information System (OASIS) and submit the appropriate application necessary to facilitate the contract renewal for March 1, 2023 through February 29, 2028.

BACKGROUND

In December of 2017, Roseville City Council adopted Resolution No. 17-512 approving a form of service agreement for long-term firm point-to-point transmission service between Roseville and PacifiCorp. Subsequently, in January of 2018, Roseville executed a long-term transmission contract with PacifiCorp in which Roseville purchased a five-year, 50MW, transmission product that increased access to the Pacific Northwest.
The existing contract is set to expire in February of 2023. As an existing customer, Roseville holds the right of first refusal and must notify PacifiCorp 12 months prior to the termination of the contract if Roseville intends to exercise the roll-over right.
PacifiCorp's renewal process requires the City to make a transmission reservation in OASIS and submit a renewal application. The reservation and application then enter the PacifiCorp review process. Upon approval, PacifiCorp will issue a partially executed renewal contract to the City. The City then has 15 days to fully execute the renewal. Once the renewal is completed, Roseville would maintain its 50MW point-to-point transmission service through February 29, 2028.

FISCAL IMPACT

The estimated cost of this five-year contract is $10 million, or about $3.33/ kW-mo. This renewal price is approximately 20% higher than the original contract due to an increase in the value of firm long-term transmission to the Pacific Northwest. Even with the increase, the renewal is expected to provide a net savings of $13 million over the five-year term. The savings come from lower energy costs and the avoided cost to purchase needed replacement capacity. Since Roseville is a current long-term transmission customer, a deposit is not required. Funds are available in the Fiscal Year 2021-22 Electric Fund budget and will be budgeted in future fiscal years.

ENVIRONMENTAL REVIEW

The California Environmental Quality Act (CEQA) only applies to projects which have the potential to cause a significant effect on the environment. Where it can be seen with certainty that there is no possibility that the activity in question may have a significant effect on the environment, the activity is not subject to CEQA. (CEQA Guidelines §15061(b)(3)).

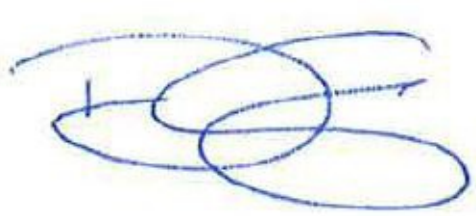
CITY COUNCIL STRATEGIC PLAN/OVERARCHING GOALS

Goal A - Remain fiscally responsible in a changing world.

Respectfully Submitted,

Ryley Kelly, Electric Business Analyst

Michelle Bertolino, Electric Utility Director



_____

Dominick Casey, City Manager

ATTACHMENTS:

Description

Resolution 22-030

Previously Executed PAC Transmission Contract - SA 881- Signed

PAC Pro Forma Service Agreement

RESOLUTION NO. 22-030

APPROVING A FORM OF SERVICE AGREEMENT FOR LONG-TERM FIRM POINT-TO-POINT TRANSMISSION SERVICE BETWEEN THE CITY OF ROSEVILLE AND PACIFICORP, AND AUTHORIZING THE CITY MANAGER TO EXECUTE IT ON BEHALF OF THE CITY OF ROSEVILLE

WHEREAS, a template "Form of Service Agreement for Long-Term Firm PointTo-Point Transmission Service", between the City of Roseville and PacifiCorp, is attached as Attachment A and has been reviewed by the City Council and City Attorney; and

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Roseville that the City Manager is authorized to execute, on behalf of the City of Roseville, a final "Form of Service Agreement for Long-Term Firm Point-To-Point Transmission Service", between the City of Roseville and PacifiCorp, that is in substantially the same form as the template attached as Attachment A.

BE IT FURTHER RESOLVED that the City Manager or his designee is hereby authorized to reserve this transmission in the Open Access Same-Time Information System (OASIS) and submit the appropriate application necessary to facilitate the contract renewal for March 1, 2023 through February 29, 2028.

PASSED AND ADOPTED by the Council of the City of Roseville this____day of _____, 2022, by the following vote on roll call:

AYES COUNCILMEMBERS:

NOES COUNCILMEMBERS:

ABSENT COUNCILMEMBERS:

_____
MAYOR

ATTEST:

_____

City Clerk

ATTACHMENT A

Form Of Service Agreement For _____ [Long-Term or Short-Term] Firm Point-To-Point Transmission Service

1.0 This Service Agreement, dated as of _____, is entered into, by and between PacifiCorp ("Transmission Provider"), and _____ ("Transmission Customer") for the provision of _____ [Long-Term or Short-Term] Firm Point-to-Point Transmission Service.

2.0 The Transmission Customer has been determined by the Transmission Provider to have a Completed Application for Firm Point-To-Point Transmission Service under the Tariff.

3.0 For Long-Term Firm Point-to-Point Transmission Service:

3.1 The Transmission Customer has provided to the Transmission Provider an Application deposit in accordance with the provisions of Section 17.3 of the Tariff.

3.2 Service under this agreement shall commence on the later of (1) the requested Service commencement date, (2) the date on which construction of any Direct Assignment Facilities and/or Network Upgrades are completed, or (3) such other date as it is permitted to become effective by the Commission. Service under this agreement shall terminate on such date as mutually agreed upon by the parties.

3.3 Service under this agreement shall be in accordance with the attached Specifications.

4.0 For Short-Term Firm Point-to-Point Transmission Service:

4.1 Service under this Agreement shall be provided by the Transmission Provider upon request by an authorized representative of the Transmission Customer pursuant to the terms and conditions of the Tariff.

4.2 The Transmission Customer agrees to supply information the Transmission Provider deems reasonably necessary in accordance with Good Utility Practice in order for it to provide the requested service.

4.3 The Transmission Customer will provide to the Transmission Provider an Application deposit for

Short-Term Firm Point-to-Point Transmission Service in accordance with the provisions of Section 17.3 of the Tariff at the time such service is arranged.

4.4 Service under this agreement shall commence and shall be provided as agreed to at the time such service is arranged.

5.0 The Transmission Provider agrees to provide and the Transmission Customer agrees to take and pay for Firm Point-To-Point Transmission Service in accordance with the provisions of Part II of the Tariff and this Service Agreement.

6.0 Any notice or request made to or by either Party regarding this Service Agreement shall be made to the representative of the other Party as indicated below.

Transmission Provider:

US Mail Deliveries: PacifiCorp Transmission Services
Attn: Central Cashiers Office
PO **Box** 2757
Portland, OR 97208-2757

Other Deliveries: Central Cashiers Office
Attn: PacifiCorp Transmission Services
825 NE Multnomah Street, Suite 550
Portland, OR 97232

Phone Number: [Add Central Cashiers Office Number]

Transmission Customer:

_____

_____

_____

_____

7.0 The Tariff is incorporated herein and made a part hereof.

IN WITNESS WHEREOF, the Parties have caused this Service Agreement to be executed by their respective authorized officials.

PacifiCorp:

By: _____

Name Title Date

Transmission Customer:

By: _____

Name Title Date

Specifications For Long-Term Firm Point-To-Point Transmission Service

1.0 Term of Transaction: _____

Start Date: _____

Termination Date: _____

2.0 Description of capacity and energy to be transmitted by Transmission Provider including the electric Control Area in which the transaction originates.

_____

3.0 Point(s) of Receipt: _____

Delivering Party: _____

4.0 Point(s) of Delivery: _____

Receiving Party: _____

5.0 Maximum amount of capacity and energy to be transmitted (Reserved Capacity): _____

6.0 Designation of party(ies) subject to reciprocal service obligation: _____

7.0 Name(s) of any Intervening Systems providing transmission service: _____

8.0 Service under this Agreement may be subject to some combination of the charges detailed below. (The appropriate charges for individual transactions will be determined in accordance with the terms and conditions of the Tariff.)

8.1 Transmission Charge: _____

8.2 System Impact and/or Facilities Study Charge(s)

8.3 Direct Assignment Facilities Charge: _____

8.4 Ancillary Services Charges: _____

RECEIVED
JAN 23 2018
TRANSMISSION SERVICES
PACIFICORP

Form Of Service Agreement For Long-Term Firm Point-To-Point Transmission Service

1.0 This Service Agreement, dated as of January 23, 2018, is entered into, by and between PacifiCorp ("Transmission Provider"), and City of Roseville ("Transmission Customer") for the provision of Long-Term Firm Point-to-Point Transmission Service.

2.0 The Transmission Customer has been determined by the Transmission Provider to have a Completed Application for Firm Point-To-Point Transmission Service under the Tariff.

3.0 For Long-Term Firm Point-to-Point Transmission Service:

3.1 The Transmission Customer has provided to the Transmission Provider an Application deposit in accordance with the provisions of Section 17.3 of the Tariff.

3.2 Service under this agreement shall commence on the later of (1) the requested Service commencement date, (2) the date on which construction of any Direct Assignment Facilities and/or Network Upgrades are completed, or (3) such other date as it is permitted to become effective by the Commission. Service under this agreement shall terminate on such date as mutually agreed upon by the parties.

3.3 Service under this agreement shall be in accordance with the attached Specifications.

4.0 For Short-Term Firm Point-to-Point Transmission Service:

4.1 Service under this Agreement shall be provided by the Transmission Provider upon request by an authorized representative of the Transmission Customer pursuant to the terms and conditions of the Tariff.

4.2 The Transmission Customer agrees to supply information the Transmission Provider deems

reasonably necessary in accordance with Good Utility Practice in order for it to provide the requested service.

4.3 The Transmission Customer will provide to the Transmission Provider an Application deposit for Short-Term Firm Point-to-Point Transmission Service in accordance with the provisions of Section 17.3 of the Tariff at the time such service is arranged.

4.4 Service under this agreement shall commence and shall be provided as agreed to at the time such service is arranged.

5.0 The Transmission Provider agrees to provide and the Transmission Customer agrees to take and pay for Firm Point-To-Point Transmission Service in accordance with the provisions of Part II of the Tariff and this Service Agreement.

6.0 Any notice or request made to or by either Party regarding this Service Agreement shall be made to the representative of the other Party as indicated below.

Transmission Provider:

US Mail Deliveries: PacifiCorp Transmission Services
Attn: Central Cashiers Office
PO Box 2757
Portland, OR 97208-2757

Other Deliveries: Central Cashiers Office
Attn: PacifiCorp Transmission Services
825 NE Multnomah Street, Suite 550
Portland, OR 97232

Phone Number: 503-813-6774

Transmission Customer:

City of Roseville
2090 Hilltop Circle
Roseville, California 95747
916-746-1671

7.0 The Tariff is incorporated herein and made a part hereof.

IN WITNESS WHEREOF, the Parties have caused this Service Agreement to be executed by their respective authorized officials.

PacifiCorp:

By: _____ VP, Transmission 1/23/18
Name Title Date

Transmission Customer:

By: _____ CITY MANAGER 1-19-18
Name Title Date

Specifications For Long-Term Firm Point-To-Point Transmission Service

1.0 Term of Transaction: 5 years

Start Date: March 1, 2018

Termination Date: February 28, 2023

2.0 Description of capacity and energy to be transmitted by Transmission Provider including the electric Control Area in which the transaction originates.

Firm capacity and associated energy in the amounts as shown in Section 5.0 shall be transmitted by the Transmission Provider. All capacity and associated energy transmitted under this Service Agreement shall be scheduled pursuant to the scheduling practices of the Tariff.

This transaction originates in the Bonneville Power Administration's balancing authority area and terminates in the California Independent System Operator's balancing authority area.

3.0 Point(s) of Receipt: Malin 500 as represented by MALIN500 on Transmission Provider's OASIS.

Delivering Party: Transmission Customer

4.0 Point(s) of Delivery: Round Mountain, as represented by RDM230 on Transmission Provider's OASIS.

Receiving Party: Transmission Customer

5.0 Maximum amount of capacity and energy to be transmitted (Reserved Capacity): 50 MW

The Reserved Capacity identified in this Section 5.0 shall not be assessed losses pursuant to Schedule 10 of the Tariff for schedules that do not originate in the PacifiCorp Balancing Authority Area and use only

the PacifiCorp California-Oregon Intertie segment between Malin and Round Mountain.

6.0 Designation of party(ies) subject to reciprocal service obligation: none

7.0 Name(s) of any Intervening Systems providing transmission service: none

8.0 Service under this Agreement may be subject to some combination of the charges detailed below. (The appropriate charges for individual transactions will be determined in accordance with the terms and conditions of the Tariff.)

8.1 Transmission Charge: The currently effective yearly delivery charge as provided in Schedule 7 of the Tariff.

8.2 System Impact and/or Facilities Study Charge(s): none

8.3 Direct Assignment Facilities Charge: no

8.4 Ancillary Services Charges:

a) Scheduling, System Control and Dispatch Service:

Only to the extent required pursuant to Schedule 1 of the Tariff.

b) Reactive Supply and Voltage Control from Generation Sources Service:

Only to the extent required pursuant to Schedule 2 of the Tariff.

c) Regulation and Frequency Response Service:

Only to the extent required pursuant to Schedule 3 of the Tariff.

d) Generator Regulation and Frequency Response

Service

Only to the extent required pursuant to Schedule 3A of the Tariff.

e) Energy Imbalance Service:

Only to the extent required pursuant to Schedule 4 of the Tariff.

f) Operating Reserve - Spinning Reserve Service:

Only to the extent required pursuant to Schedule 5 of the Tariff.

g) Operating Reserve - Supplemental Reserve Service:

Only to the extent required pursuant to Schedule 6 of the Tariff.

h) Real Power Losses:

Not applicable because losses are assessed by the California ISO pursuant to Attachment S for transmission service between Malin and Round Mountain.

ATTACHMENT A

Form Of Service Agreement For _____ [Long-Term or Short-Term] Firm Point-To-Point Transmission Service

1.0 This Service Agreement, dated as of _____, is entered into, by and between PacifiCorp ("Transmission Provider"), and _____ ("Transmission Customer") for the provision of _____ [Long-Term or Short-Term] Firm Point-to-Point Transmission Service.

2.0 The Transmission Customer has been determined by the Transmission Provider to have a Completed Application for Firm Point-To-Point Transmission Service under the Tariff.

3.0 For Long-Term Firm Point-to-Point Transmission Service:

3.1 The Transmission Customer has provided to the Transmission Provider an Application deposit in accordance with the provisions of Section 17.3 of the Tariff.

3.2 Service under this agreement shall commence on the later of (1) the requested Service commencement date, (2) the date on which construction of any Direct Assignment Facilities and/or Network Upgrades are completed, or (3) such other date as it is permitted to become effective by the Commission. Service under this agreement shall terminate on such date as mutually agreed upon by the parties.

3.3 Service under this agreement shall be in accordance with the attached Specifications.

4.0 For Short-Term Firm Point-to-Point Transmission Service:

4.1 Service under this Agreement shall be provided by the Transmission Provider upon request by an authorized representative of the Transmission Customer pursuant to the terms and conditions of the Tariff.

4.2 The Transmission Customer agrees to supply information the Transmission Provider deems reasonably necessary in accordance with Good Utility Practice in order for it to provide the requested service.

4.3 The Transmission Customer will provide to the Transmission Provider an Application deposit for

Short-Term Firm Point-to-Point Transmission Service in accordance with the provisions of Section 17.3 of the Tariff at the time such service is arranged.

4.4 Service under this agreement shall commence and shall be provided as agreed to at the time such service is arranged.

5.0 The Transmission Provider agrees to provide and the Transmission Customer agrees to take and pay for Firm Point-To-Point Transmission Service in accordance with the provisions of Part II of the Tariff and this Service Agreement.

6.0 Any notice or request made to or by either Party regarding this Service Agreement shall be made to the representative of the other Party as indicated below.

Transmission Provider:

US Mail Deliveries: PacifiCorp Transmission Services
Attn: Central Cashiers Office
PO Box 2757
Portland, OR 97208-2757

Other Deliveries: Central Cashiers Office
Attn: PacifiCorp Transmission Services
825 NE Multnomah Street, Suite 550
Portland, OR 97232

Phone Number: [Add Central Cashiers Office Number]

Transmission Customer:

_____

_____

_____

_____

7.0 The Tariff is incorporated herein and made a part hereof.

IN WITNESS WHEREOF, the Parties have caused this Service Agreement to be executed by their respective authorized officials.

PacifiCorp:

By: _____

Name Title Date

Transmission Customer:

By: _____

Name Title Date

Specifications For Long-Term Firm Point-To-Point Transmission Service

1.0 Term of Transaction: _____

Start Date: _____

Termination Date: _____

2.0 Description of capacity and energy to be transmitted by Transmission Provider including the electric Control Area in which the transaction originates.

_____

3.0 Point(s) of Receipt: _____

Delivering Party: _____

4.0 Point(s) of Delivery: _____

Receiving Party: _____

5.0 Maximum amount of capacity and energy to be transmitted (Reserved Capacity): _____

6.0 Designation of party(ies) subject to reciprocal service obligation: _____
_____
_____
_____

7.0 Name(s) of any Intervening Systems providing transmission service: _____
_____

8.0 Service under this Agreement may be subject to some combination of the charges detailed below. (The appropriate charges for individual transactions will be determined in accordance with the terms and conditions of the Tariff.)

8.1 Transmission Charge: _____

_____

8.2 System Impact and/or Facilities Study Charge(s):
_____
_____

8.3 Direct Assignment Facilities Charge: _____
_____

8.4 Ancillary Services Charges: _____
_____
_____
_____
_____
_____
_____

COUNCIL COMMUNICATION

CC #: 1905
File #: 0400-04-17-1

Title:	Community Facilities District No. 3 (Municipal Services) - Annexation No. 27 Torrente at Sierra Vista - Resolution of Intention to Annex Territory
Contact:	Jeannine Thrash 916-774-5473 jthrash@roseville.ca.us Dennis Kauffman 916-774-5313 dkauffman@roseville.ca.us

Meeting Date: 2/2/2022
Item #: 7.5.

RECOMMENDATION TO COUNCIL

Staff recommends that Council adopt a Resolution of Intention to Annex Territory to Community Facilities District and to Authorize the Levy of Special Taxes Therein, City of Roseville Community Facilities District No. 3 (Municipal Services), Annexation No. 27. Staff also recommends that Council set Wednesday March 2, 2022 at 6:00 p.m. in the Roseville City Council Chambers at 311 Vernon Street, Roseville, California as the time and place to conduct a public hearing on the annexation.

BACKGROUND

The landowner is obligated per the Developer Agreement by and between the City of Roseville and The Cyril G. Barbaccia Irrevocable Trust Dated December 15, 1976, relative to the Sierra Vista Specific Plan, to annex into the Municipal Services Community Facilities District prior to the issuance of the first residential building permit.

The property is being annexed into the Community Facilities District No. 3 in order to offset the property's impact on City General Fund resources available to pay for municipal services citywide, including the project area.

FISCAL IMPACT

The CFD will generate special taxes levied on the landowner's annual property tax bill. Annexation into Community Facilities District No. 3 (Municipal Services) helps offset the property's impact on City General Fund resources available to pay for municipal services and therefore will not negatively impact the General Fund.

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. Adoption of the resolution meets the above criteria and is not subject to CEQA. No additional environmental review is required.

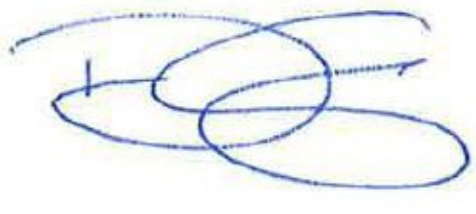
CITY COUNCIL STRATEGIC PLAN/OVERARCHING GOALS

Goal A - Remain fiscally responsible in a changing world

Respectfully Submitted,

Jeannine Thrash, Management Analyst

Dennis Kauffman, Assistant City Manager/Chief Financial Officer



_____

Dominick Casey, City Manager

ATTACHMENTS:

Description

Resolution 22-029

Proposed Boundary Map

CITY COUNCIL OF THE CITY OF ROSEVILLE

RESOLUTION NO. 22-029

A RESOLUTION OF INTENTION TO ANNEX TERRITORY TO COMMUNITY FACILITIES DISTRICT AND TO AUTHORIZE THE LEVY OF SPECIAL TAXES THEREIN

CITY OF ROSEVILLE
Community Facilities District No. 3
(Municipal Services)

Annexation No. 27 (Torrrente at Sierra Vista)

WHEREAS, the City Council (the "Council") of the City of Roseville (the "City") has conducted proceedings to establish Community Facilities District No. 3 (Municipal Services) (the "CFD") pursuant to the Mello-Roos Community Facilities Act of 1982, as amended (the "Act"), Chapter 2.5 of Part 1 of Division 2 of Title 5, commencing at Section 53311, of the California Government Code; and

WHEREAS, under the Act, this Council, as the legislative body for the CFD, is empowered with the authority to annex territory to the CFD, and now desires to undertake proceedings to annex territory to the CFD.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF ROSEVILLE RESOLVES AS FOLLOWS:

1. Findings. This Council hereby finds and determines that public convenience and necessity require that territory be added to the CFD.

2. Territory Described. The name of the existing CFD is "City of Roseville Community Facilities District No. 3 (Municipal Services)." The territory originally included in the existing CFD is set forth in the map of the CFD heretofore recorded in the Placer County Recorder's Office on August 18, 2004, in Book 3 at Page 41 of Maps of Assessment and Community Facilities Districts, to which map reference is hereby made, as such map has been supplemented in connection with subsequent annexations.

The territory now proposed to be annexed to the CFD is as shown on the Annexation Map for the captioned Annexation No. 27 (Torrente at Sierra Vista) to the CFD, on file with the Clerk, the boundaries of which territory are hereby preliminarily approved and to which map reference is hereby made for further particulars. The City Clerk is hereby directed to cause to be recorded such Annexation Map, showing the territory to be annexed, in the office of the County Recorder of the County of Placer within 15 days of the date of adoption of this resolution.

3. The Services. The types of public services financed by the CFD and pursuant to the Act consist of those services (the "Services") as described in Exhibit B to the Resolution of Formation with respect to the CFD adopted by the Council as Resolution No. 04-426 on September 15, 2004 (the "Resolution of Formation") and included as Exhibit B hereto. It is

presently intended that the Services will be provided, without preference or priority, to the existing territory in the CFD and the territory proposed to be annexed to the CFD.

4. Special Tax. Except to the extent that funds are otherwise available to the CFD to pay for the Services, a special tax sufficient to pay the costs thereof is intended to be levied annually within the CFD, and collected in the same manner as ordinary *ad valorem* property taxes.

The special tax proposed to pay for Services to be supplied within the territory proposed to be annexed will be equal to the special taxes levied to pay for the same Services in the CFD, except that a higher or lower tax may be levied within the territory proposed to be annexed or to be annexed in the future to the extent that the actual cost of providing the Services in that territory is higher or lower than the cost of providing those Services in the CFD.

The proposed rate and method of apportionment of the special tax among the parcels of real property within the CFD, as now in existence and following the annexation proposed herein, in sufficient detail to allow each landowner within the territory proposed to be annexed to the CFD to estimate the maximum amount such owner will have to pay, are described in the Resolution of Formation and included as Exhibit A hereto.

5. Hearing. Wednesday, March 2, 2022 at 6:00 p.m. or as soon as possible thereafter, at the City of Roseville Civic Center Council Chambers located at 311 Vernon Street, Roseville, California 95678, be, and the same are hereby appointed and fixed as the time and place when and where this Council, as legislative body for the CFD, will conduct a public hearing on the matters described in this Resolution.

6. Notice. The City Clerk is hereby directed to cause notice of said public hearing to be given by publication one time in a newspaper of general circulation in the area of the CFD, including the area to be annexed to the CFD. The publication of said notice shall be completed at least 7 days before the date herein set for said hearing. The City Clerk may also cause a copy of such notice and a copy of this Resolution to be mailed to each landowner within the territory proposed to be annexed, which notice and resolution shall be mailed at least 15 days before the date of said hearing. Such notice shall be substantially in the form specified in Section 53339.4 of the Act, with a summary form specifically authorized.

7. Effective Date. This Resolution shall take effect upon its adoption.

*** * * * * ***

I hereby certify that the foregoing Resolution was duly adopted by the City Council of the City of Roseville, California, at a regularly scheduled meeting thereof, held on the __ day of_____20 , by the following vote of the City Council:

AYES: COUNCILMEMBERS
NOES: COUNCILMEMBERS
ABSENT: COUNCILMEMBERS
ABSTAIN: COUNCILMEMBERS

_____
Mayor

ATTEST:

_____

City Clerk

EXHIBIT A

CITY OF ROSEVILLE
COMMUNITY FACILITIES DISTRICT NO. 3
(MUNICIPAL SERVICES)

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

A Special Tax applicable to each Assessor's Parcel in Community Facilities District No. 3 (Municipal Services) [herein "CFD No. 3"] shall be levied and collected according to the tax liability determined by the City Council, acting in its capacity as the legislative body of CFD No. 3, through the application of the appropriate Special Tax rate, as described below. All of the property in CFD No. 3, unless exempted by law or by the provisions of Section E below, shall be taxed for the purposes, to the extent, and in the manner herein provided.

A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

"Acreage" or **"Acre"** means the land area making up an Assessor's Parcel as shown on an Assessor's Parcel Map, or if the land area is not shown on an Assessor's Parcel Map, the land area shown on the applicable final subdivision map or other parcel map recorded at the County Recorder's Office.

"Administrative Expenses" means the costs incurred by the City to determine, levy and collect the Special Tax, including salaries of City employees and fees of consultants and the costs of collecting installments of the Special Taxes upon the general tax rolls; preparation of required reports, and any other costs required to administer the CFD as determined by the Finance Director.

"Administrator" means the person or firm designated by the City to administer the Special Taxes according to this Rate and Method of Apportionment of Special Tax.

"Affordable Housing Director" means, at any point in time, the person within the City who services as head of the department that is in charge of the City's affordable housing program.

"Affordable Unit" means a Unit built on a Parcel for which an Affordable Purchase Development Agreement or similar agreement has been recorded on title of the property designating the Unit as affordable (as determined by the City) and resulting in a deed of trust on the Parcel in favor of the City. The City's Affordable Housing Director shall determine which Units are designated as Affordable Units and maintain an Affordable

Unit Listing which shall contain all designated buildable parcels by tract and lot number. The Affordable Unit Listing shall also be updated to reflect those Units no longer qualifying as Affordable Units, also known as Market Rate Units. The Affordable Unit Listing, which shall contain all qualifying Affordable Units as of April 30, shall be made available to the Administrator by July 1 of each year for purposes of determining the Maximum Special Tax for Parcels pursuant to Section C.

"Affordable Unit Assignment" means a reduction in the Maximum Special Tax for a Parcel due to the assignment of an Affordable Unit(s) to the Parcel.

"Annual Tax Escalation Factor" means an annual increase in the Maximum Special Tax following the Base Year in an amount equal to the lesser of: (i) the combined percentage increase, if any, in the City of Roseville General Fund Operating Budget for police and fire services, or (ii) four percent (4%).

"Assessor's Parcel" or **"Parcel"** means a lot or parcel shown in an Assessor's Parcel Map with an assigned Assessor's Parcel number.

"Assessor's Parcel Map" means an official map of the County Assessor designating parcels by Assessor's Parcel number.

"Authorized Services" means the public services authorized to be funded by CFD No. 3 as set forth in the documents adopted by the City Council when the CFD was formed.

"Base Year" means Fiscal Year 2009-10.

"City" means the City of Roseville.

"City Council" means the City Council of the City of Roseville, acting as the legislative body of CFD No. 3.

"County" means the County of Placer.

"Developed Property" means, in any Fiscal Year, both of the following:

- For Condominium Conversion Parcels, all individual Units for which an escrow has closed prior to June 30 of the preceding Fiscal Year; and
- All other Parcels of Taxable Property within the CFD for which a use permit or building permit for new construction of a residential or non-residential structure was issued prior to June 30 of the preceding Fiscal Year.

"**Finance Director**" means the Finance Director for the City of Roseville or his or her designee or successor.

"**Fiscal Year**" means the period starting on July 1 and ending on the following June 30.

"Land Use Designation" means the land use designated to be built on a particular Parcel based on reference to an adopted community plan or specific plan or, to the extent that such a plan has not been approved for a Parcel, to the City's general plan.

"Market Rate Unit" means a Unit that is not an Affordable Unit.

"Multi-Family Property" means, in any Fiscal Year, all Parcels in CFD No. 3 for which a building permit was issued or may be issued for construction of a residential structure with multiple units that share common walls, all of which are offered for rent to the general public.

"Maximum Special Tax" means the maximum Special Tax determined in accordance with Section C below that can be levied on Taxable Property in any Fiscal Year.

"Public Property" means any property within the boundaries of CFD No. 3 that is owned by the federal government, State of California, County, City, or other public agency.

"Single Family Attached Property" means, in any Fiscal Year, all Parcels in CFD No. 3 for which a building permit was issued for construction of a residential structure consisting of two or more Units that share common walls and are offered as for-sale Units, including such residential structures that meet the statutory definition of a condominium contained in Civil Code Section 1351.

"Single Family Detached Property" means, in any Fiscal Year, all Parcels in CFD No. 3 for which a building permit was issued for construction of a Unit that does not share a common wall with another Unit.

"Special Tax" means any tax levied to pay for Authorized Services.

"Taxable Property" means all Assessor's Parcels within the boundaries of CFD No. 3 which are not exempt from the Special Tax pursuant to law or Section E below.

"Unit" means an individual single-family detached unit or an individual residential unit within a duplex, triplex, fourplex, townhome, condominium, or apartment structure.

"Zoning Designation" means, for a particular Parcel, the designation of zoning for the Parcel based on the zoning map symbols set forth in the City's zoning ordinance or, if the designation is inconsistent with the City's zoning ordinance, as determined by the Administrator.

B. CATEGORIZING PARCELS FOR ANNUAL TAX LEVY

Each Fiscal Year, the Administrator shall identify the current Assessor's Parcel numbers for all Parcels of Developed Property within CFD No. 3. The Administrator shall then identify the Land Use Designation for each Parcel of Developed Property to determine the appropriate Maximum Special Tax pursuant to Section C below. If a Land Use Designation has not been assigned to a Parcel of Developed Property, the Administrator shall determine the Zoning Designation for the Parcel and reference Table 1 below to determine the Maximum Special Tax associated with that Zoning Designation. If the Zoning Designation for the Parcel applies to more than one Land Use Designation as reflected in Table 1, the Administrator shall determine the appropriate Maximum Special Tax rate for the Parcel by identifying the Maximum Special Tax shown in Table 1 for the land use category that is most similar to the land use that will be built on the Parcel.

For Single Family Attached Property or multi-family property, the number of Units shall be determined by referencing the condominium plan, apartment plan, site plan or other development plan for the property. For Condominium Parcels, the Administrator shall also determine the date of which escrow closed for any Units that were sold to individual buyers in the prior Fiscal Year.

For Parcels with a Land Use Designation of Residential, Mixed Use; Village Center – Medium Density Residential; Village Center – High Density Residential; or Commercial, Mixed Use, the Administrator shall determine whether (i) residential units that have been or will be built on the Parcel will be offered for sale to individual home buyers and (ii) a separate Assessor's Parcel number will be assigned to the airspace parcel associated with each residential unit. Once separate Parcel numbers have been assigned to the residential airspace Parcels, the Administrator shall assign a Maximum Special Tax to the airspace Parcel for each residential unit. In addition, the Administrator shall tax the commercial land uses on the Parcel using the Maximum Special Tax for the appropriate commercial Land Use Designation in Table 1 below. The acreage to be used to calculate the Maximum Special Tax on the commercial uses shall be the full land area of the underlying Assessor's Parcel on which the residential and commercial land uses are located.

Upon recordation of each Final Map creating Single Family Detached Property and/or Single Family Attached Property, the ECS Director is to determine the number of Affordable Units included within the Final Map. When building permits are issued for the Affordable Units designated on each Parcel, the Administrator shall reduce the Maximum Special Tax for each Affordable Unit to fifty percent (50%) of the Maximum Special Tax that applies to the Market Rate Units with the same Zoning Designation. After May 1 of each Fiscal Year, the Administrator shall obtain the Affordable Unit Listing from the Affordable Housing Director to confirm which Parcels qualify for an Affordable Unit Adjustment in the following Fiscal Year.

C. MAXIMUM SPECIAL TAX

All Taxable Property within the CFD shall be subject to a Maximum Special Tax that will be levied each Fiscal Year to pay for Authorized Services. As discussed above, the Administrator shall rely first on the Land Use Designation for a Parcel to determine the appropriate Maximum Special Tax in Table 1 below but, in the absence of an assigned Land Use Designation, the Administrator shall refer to the Zoning Designation and land use to be built on the Parcel. The following Maximum Special Tax rates apply to all Parcels of Developed Property within CFD No. 3:

Table 1
Maximum Special Taxes

Land Use Designation	Zoning Designation	Maximum Special Tax (Fiscal Year 2009-10) *
Low Density Residential (LDR)	R1	$342.00 per Unit
Medium Density Residential (MDR)	RS R2	$200.00 per Unit
High Density Residential (HDR)	R3	$100.00 per Unit
Community Commercial	CC	$932.00 per Acre
General Commercial	GC	$932.00 per Acre
Highway Commercial	HC	$932.00 per Acre
Regional Commercial	RC	$932.00 per Acre
Central Business District	CBD	$932.00 per Acre
Business Professional	BP, MP	$801.00 per Acre

* Beginning July 1, 2010 and each July 1 thereafter, the Maximum Special Taxes shown above shall be adjusted by applying the Annual Tax Escalation Factor. The Maximum Special Tax for Affordable Units within a particular Zoning Designation shall be fifty percent (50%) of the amount shown above for that Zoning Designation, as adjusted by the Annual Tax Escalation Factor.

D. METHOD OF LEVY AND COLLECTION OF SPECIAL TAX

Each Fiscal Year, the Administrator shall levy the Maximum Special Tax on each Parcel of Developed Property in CFD No. 3. The Special Tax for CFD No. 3 shall be collected in the same manner and at the same time as ordinary ad valorem property taxes provided, however, that CFD No. 3 may (under the authority of Government Code Section 53340) in any particular case bill the taxes directly to the property owner off the County tax roll, and the Special Tax will be equally subject to foreclosure if delinquent.

E. LIMITATIONS

Notwithstanding any other provision of this Rate and Method of Apportionment of Special Tax, no Special Tax shall be levied on Public Property.

F. INTERPRETATION OF SPECIAL TAX FORMULA

The City reserves the right to make minor administrative and technical changes to this document that does not materially affect the rate and method of apportioning the Special Taxes. In addition, the interpretation and application of any section of this document shall be left to the City's discretion. Interpretations may be made by the City by ordinance or resolution for purposes of clarifying any vagueness or ambiguity in this Rate and Method of Apportionment of Special Tax.

EXHIBIT B

CITY OF ROSEVILLE
COMMUNITY FACILITIES DISTRICT NO. 3
(MUNICIPAL SERVICES)

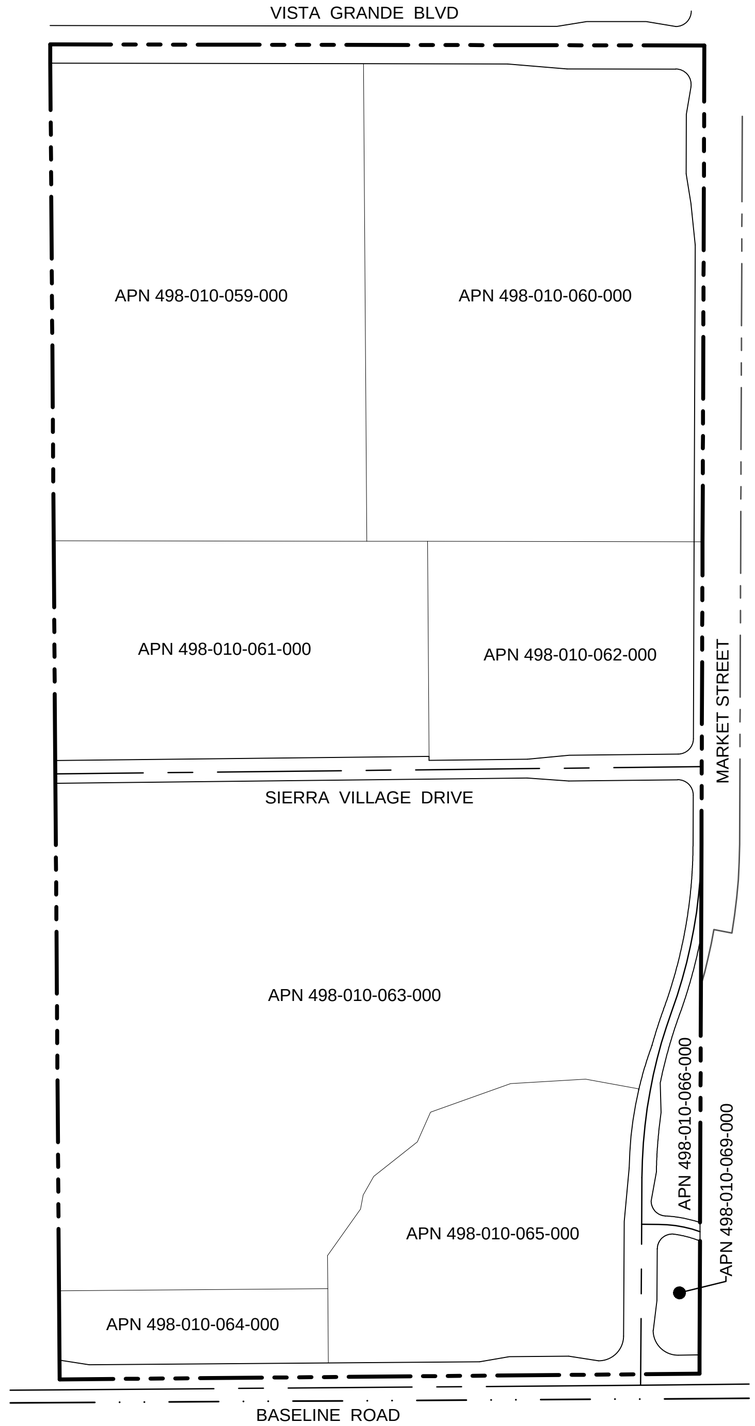
LIST OF AUTHORIZED SERVICES

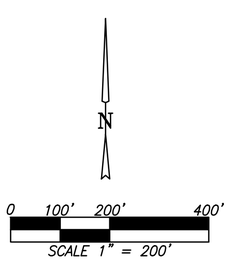
The Community Facilities District No. 3 (Municipal Services) (the "CFD") shall include the City services authorized under Section 53313 of the Community Facilities Act of 1982, Chapter 2.5 of Division 2 of Title 5 of the California Government Code, commencing with Section 53311 (the "Act"), which include the following services, to the extent that such services are in addition to those provided in the territory of the CFD before the CFD was created (or, as to territory which may be annexed to the CFD, before such territory was annexed to the CFD.) In accordance with Section 53313 of the Act, the additional services may not supplant services already available within the territory when the district was created.

(a) Police protection services, including, but not limited to, criminal justice services. However, criminal justice services are limited to providing services for jails, detention facilities, and juvenile halls.
(b) Fire protection and suppression services, and ambulance and paramedic services.
(c) Recreation program services, library services, maintenance services for elementary and secondary school sites and structures, and the operation and maintenance of museums and cultural facilities, subject to the limitations contained in Section 53313 of the Act.
(d) Maintenance of parks, parkways, and open space.
(e) Flood and storm protection services, including, but not limited to, the operation and maintenance of storm drainage systems, and sandstorm protection systems.
(f) Services with respect to removal or remedial action for the cleanup of any hazardous substance released or threatened to be released into the environment, subject to the limitations contained in Section 53313 of the Act.

LEGEND

- DISTRICT BOUNDARY
- PROPERTY LINE – ADJACENT PARCEL
- COUNTY LIMIT LINE
- RIGHT–OF–WAY LINE
- MONUMENT LINE/CENTERLINE





PROPOSED BOUNDARY MAP

ANNEXATION MAP NO 27. OF

COMMUNITY FACILITIES DISTRICT NO. 3 (MUNICIPAL SERVICES)

CITY OF ROSEVILLE PLACER COUNTY CALIFORNIA

REFERENCE IS HEREBY MADE TO THAT CERTAIN MAP ENTITLED "AMENDED BOUNDARIES OF COMMUNITY FACILITIES DISTRICT NO. 3 (MUNICIPAL SERVICES), CITY OF ROSEVILLE, COUNTY OF PLACER, STATE OF CALIFORNIA," FILED THE 18TH DAY OF AUGUST, 2004, AS DOCUMENT NO. 2004–0108942 IN BOOK 3 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICT AT PAGE 41, IN THE OFFICE OF THE COUNTY RECORDER OF THE COUNTY OF PLACER, STATE OF CALIFORNIA, WHICH THIS ANNEXATION MAPS EXISTS.

CITY CLERK'S MAP STATEMENT

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF ANNEXATION NO. 27 TO COMMUNITY FACILITIES DISTRICT NO. 3 (MUNICIPAL SERVICES) CITY OF ROSEVILLE, COUNTY OF PLACER, STATE OF CALIFORNIA WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF ROSEVILLE, AT

A MEETING THEREOF, HELD ON THE DAY OF _____, 20_____, BY ITS

RESOLUTION NO. _____

_____
, CITY CLERK
CITY OF ROSEVILLE
PLACER COUNTY, CALIFORNIA

CITY CLERK'S MAP FILING STATEMENT

FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF ROSEVILLE, COUNTY OF PLACER, STATE OF CALIFORNIA THIS _____ DAY OF _____, 20_____

_____
, CITY CLERK
CITY OF ROSEVILLE
PLACER COUNTY, CALIFORNIA

RECORDER'S STATEMENT

FILED THIS _____ DAY OF _____, 20_____, AT THE HOUR OF _____ O'CLOCK __M IN BOOK _____ OF MAPS OF ASSESSMENTS AND COMMUNITY FACILITIES DISTRICT, AT PAGE(S) _____ IN THE OFFICE OF THE COUNTY RECORDER IN THE COUNTY OF PLACER, STATE OF CALIFORNIA.

DOCUMENT NO._____

FEE $ _____

BY: _____
RYAN RONCO
COUNTY RECORDER
COUNTY OF PLACER

JANUARY 2022

JMH WEISS, INC.
Civil Engineering ~ Surveying ~ Land Planning
1731 Technology Drive, Suite 880 San Jose, CA 95110
P: (408) 286–4555

COUNCIL COMMUNICATION

CC #: 1908
File #: 0721 & 0201-01

Title:	South Placer Express On-Route Chargers - Budget Adjustment
Contact:	Ed Scofield 916-869-9109 ecscofield@roseville.ca.us

Meeting Date: 2/2/2022
Item #: 7.6.

RECOMMENDATION TO COUNCIL

Staff recommends that the City Council adopt an Ordinance adding $136,816 to the Alternative Transportation Division's FY2021-22 budget to pay for professional design services for two on-route chargers at the Galleria that will be used as part of the South Placer Express bus service.

BACKGROUND

The South Placer Express bus service will provide a transit connection between the City of Lincoln, City of Roseville, and the Watt/I-80 light rail station. The new bus service, which will start as a 3-year pilot program, will begin in Lincoln, continue along Highway 65 to the Galleria Mall, Sutter Hospital and Kaiser Hospital in Roseville, and will then travel on Interstate 80 to the Watt/I-80 light rail station. This regional service is expected to begin in 2023 and will be operated by Roseville Transit using electric buses.
As part of this project, there is a need to install two on-route bus chargers at the Galleria Mall, which will provide small amounts of recharging when at this bus station, enabling the South Placer Express buses to run continuously throughout the day.
Staff developed a scope of work to design the on-route chargers and requested work plans from Engineering's design on-call consultants. Two responded. After reviewing both work plans, staff selected Psomas to design the project. The total not-to-exceed amount to do this work is $136,816.

FISCAL IMPACT

Working closely with the Placer County Transportation Planning Agency (PCTPA), the Alternative Transportation Division has secured $75,000 from the Western Placer Consolidated Transportation Services Agency (WPCTSA) to assist with funding the on-route charger design. The remaining $61,816 needed for the design will come from Roseville's Local Transportation Fund. Future costs associated with construction of the on-route chargers, purchase of five electric buses, and operating costs for the 3-year pilot program will be funded by a variety of regional, state and federal grant monies designated by PCTPA. General Fund resources will not be used

for this project.

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.

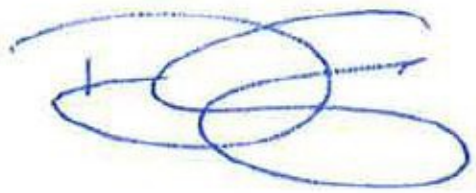
CITY COUNCIL STRATEGIC PLAN/OVERARCHING GOALS

Goal C - Maintain a safe and healthy community
Goal E - Deliver exceptional city services
Goal F - Invest in well-planned infrastructure and growth

Respectfully Submitted,

Ed Scofield, Transit Operations Analyst

Jason Shykowski, Public Works Director



_____
Dominick Casey, City Manager

ATTACHMENTS:

Description

Ordinance 6448

Budget Adjustment

ORDINANCE NO.

ORDINANCE OF THE COUNCIL OF THE CITY OF ROSEVILLE AUTHORIZING CERTAIN AMENDMENTS TO THE FISCAL YEAR 2021-22 BUDGET AND DECLARING THIS ORDINANCE TO BE IMMEDIATELY EFFECTIVE AS AN APPROPRIATION MEASURE

THE CITY OF ROSEVILLE ORDAINS:

SECTION 1. The City of Roseville Annual Budget, Fiscal Year 2021-22, is hereby amended as listed on the attached budget adjustment for South Placer Express On-Route Chargers.

SECTION 2. This ordinance is hereby declared to be an appropriation measure, immediately effective pursuant to the provisions of Section 5.03 of the Charter.

SECTION 3. The City Clerk is hereby authorized and directed to post a true copy of the foregoing ordinance in each of three (3) conspicuous locations in the City and she shall immediately after such posting enter in the ordinance book, under the record of the ordinance, a certificate under her hand stating the time and place of such publication by posting.

PASSED AND ADOPTED by the Council of the City of Roseville, this _____day of_____, 2022, by the following vote on roll call:

AYES COUNCILMEMBERS:

NOES COUNCILMEMBERS:

ABSENT COUNCILMEMBERS:

_____
MAYOR

ATTEST:

_____
City Clerk

BUDGET ADJUSTMENT REQUEST

Updated 11/17/2021

FISCAL YEAR: 2021-22

REQUESTER NAME & TITLE: Mike Dour, Alt. Transportation Manager

PREPARER NAME & TITLE: Cameron Schreiter, Transportation Grants Analyst

DEPARTMENT/DIVISION: PW - Alternative Transportation

ORDINANCE: _____

EXPENDITURES/EXPENSES/TRANSFERS OUT

ACCOUNT STRING				BUDGET ($)	DESCRIPTION
Fund	Account	Center	Project	Adjustment	
6511	5301	84001	700029	136,816	Increase Expenditure Budget for Professional Design Services for the two (2) on -route chargers at the Galleria.
			TOTAL	136,816	

REVENUES/TRANSFERS IN

ACCOUNT STRING				BUDGET ($)	DESCRIPTION
Fund	Account	Center	Project	Adjustment	
6511	4425	84001	700029	61,816	Increase Local Transportation Funds (LTF) - County of Placer revenue budget
6511	4435	84001	700029	75,000	Increase Other Grants Budget - County of Placer
			TOTAL	136,816	

NET ADJUSTMENT	-	

FUND BALANCE

ACCOUNT STRING				BUDGET ($)	DESCRIPTION
Fund	Account	Center	Project	Adjustment	
			TOTAL	-	

Justification for Budget Adjustment:

This Budget Adjustment is requested to increase the South Placer Express Bus Service Project - #700029 budget by $136,816 to fund design services for two (2) on-route chargers. The revised project budget will be $186,816. The project is fully funded by two grants from the County of Placer.

REQUIRED APPROVALS:

Jason Shykowski Digitally signed by Jason Shykowski Date: 2021.12.22 09:43:27 -08'00'

REQUESTING DEPARTMENT HEAD / DESIGNEE	DATE	BUDGET MANAGER / DESIGNEE	DATE
CHIEF FINANCIAL OFFICER / DESIGNEE	DATE	CITY MANAGER / DESIGNEE	DATE

BUDGET DEPARTMENT USE ONLY:

POSTED BY	DATE

COUNCIL COMMUNICATION

CC #: 1910
File #: 0400-04-10-2 & 0400-04-12-2 & 0400-03 & 0400-04

Title:	Second Reading - Sierra View Subdivision Project on Infill Parcels 3 & 100 and the Sierra Vista Specific Plan Parcels WB-41 & WB-31 Project - Rezone and Development Agreement Amendment
Contact:	Kinarik Shallow 916-746-1309 kshallow@roseville.ca.us

Meeting Date: 2/2/2022
Item #: 7.7.

RECOMMENDATION TO COUNCIL

ORDINANCE NO. 6449 AMENDING ZONING ORDINANCE NO. 5428 OF THE CITY OF ROSEVILLE CHANGING THE ZONING OF CERTAIN REAL PROPERTY LOCATED WITHIN THE CITY OF ROSEVILLE; and adopt ORDINANCE NO. 6450 AMENDING ZONING ORDINANCE NO. 5428 OF THE CITY OF ROSEVILLE CHANGING THE ZONING OF CERTAIN REAL PROPERTY LOCATED WITHIN THE CITY OF ROSEVILLE; and adopt ORDINANCE NO. 6451 ADOPTING A SECOND AMENDMENT OF THE DEVELOPMENT AGREEMENT BY AND BETWEEN THE CITY OF ROSEVILLE AND WESTPARK S.V. 400, LLC, RELATIVE TO THE SIERRA VISTA SPECIFIC PLAN AND AUTHORIZING THE CITY MANAGER TO EXECUTE IT ON BEHALF OF THE CITY OF ROSEVILLE, for second reading and adoption.

BACKGROUND

Not applicable.

FISCAL IMPACT

Not applicable.

ENVIRONMENTAL REVIEW

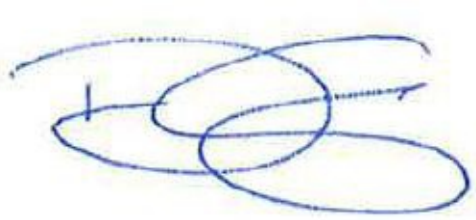
Not applicable.

CITY COUNCIL STRATEGIC PLAN/OVERARCHING GOALS

Respectfully Submitted,

Kinarik Shallow, Associate Planner

Mike Isom, Development Services Director



_____

Dominick Casey, City Manager

ATTACHMENTS:

Description

Ordinance 6449

Ordinance 6450

Ordinance 6451

ORDINANCE NO. 6449

ORDINANCE OF THE COUNCIL OF THE CITY OF ROSEVILLE
AMENDING ZONING ORDINANCE NO. 5428 OF THE CITY OF ROSEVILLE
CHANGING THE ZONING OF CERTAIN REAL PROPERTY LOCATED
WITHIN THE CITY OF ROSEVILLE

THE CITY OF ROSEVILLE ORDAINS:

SECTION 1. The Council of the City of Roseville has reviewed the findings of the Planning Commission recommending approval of the rezone specified herein, and makes the following findings pursuant to Section 19.86.050 of the Zoning Ordinance:

1. The rezone is in conformance with the public interest, health, safety, or welfare of the City; and

2. The rezone is consistent with the objectives, policies, programs, and land use designations of the City of Roseville General Plan.

SECTION 2. That Section 19.06.020 of the Zoning Ordinance of the City of Roseville, Ordinance No. 5428, is amended to change the zoning of that portion of certain real property located on Parcel 3 and Parcel 100 of the Infill Planning Area in the City of Roseville, as shown and so designated in Exhibit C, attached and incorporated herein by reference, is hereby rezoned from Single-Family Residential (R1) and Multi-Family Housing (R3) to Small Lot Residential (RS).

SECTION 3. This ordinance shall be effective at the expiration of thirty (30) days from the date of adoption.

SECTION 4. The City Clerk is hereby directed to cause this ordinance to be published in full at least once within fourteen (14) days after it is adopted in a newspaper of general circulation in the City, or shall within fourteen (14) days after its adoption cause this ordinance to be posted in full in at least three (3) public places in the City and enter in the Ordinance Book a certificate stating the time and place of said publication by posting.

PASSED AND ADOPTED by the Council of the City of Roseville this _____ day of _____, 20_, by the following vote on roll call:

AYES COUNCILMEMBERS:

NOES COUNCILMEMBERS:

ABSENT COUNCILMEMBERS:

_____
MAYOR

ATTEST:

_____
City Clerk

ORDINANCE NO. 6450

ORDINANCE OF THE COUNCIL OF THE CITY OF ROSEVILLE
AMENDING ZONING ORDINANCE NO. 5428 OF THE CITY OF ROSEVILLE
CHANGING THE ZONING OF CERTAIN REAL PROPERTY LOCATED
WITHIN THE CITY OF ROSEVILLE

THE CITY OF ROSEVILLE ORDAINS:

SECTION 1. The Council of the City of Roseville has reviewed the findings of the Planning Commission recommending approval of the rezone specified herein, and makes the following findings pursuant to Section 19.86.050 of the Zoning Ordinance:

1. The rezone is in conformance with the public interest, health, safety, or welfare of the City; and

2. The rezone is consistent with the objectives, policies, programs, and land use designations of the City of Roseville General Plan and the Sierra Vista Specific Plan.

SECTION 2. That Section 19.06.020 of the Zoning Ordinance of the City of Roseville, Ordinance No. 5428, is amended to change the zoning of that portion of certain real property located on Parcel WB-41 of the Sierra Vista Specific Plan in the City of Roseville, as shown and so designated in Exhibit H, attached and incorporated herein by reference, is hereby rezoned from Community Commercial (CC) to Small Lot Residential/Development Standards (RS/DS).

SECTION 3. This ordinance shall be effective at the expiration of thirty (30) days from the date of adoption.

SECTION 4. The City Clerk is hereby directed to cause this ordinance to be published in full at least once within fourteen (14) days after it is adopted in a newspaper of general circulation in the City, or shall within fourteen (14) days after its adoption cause this ordinance to be posted in full in at least three (3) public places in the City and enter in the Ordinance Book a certificate stating the time and place of said publication byposting.

PASSED AND ADOPTED by the Council of the City of Roseville this_____day of _____, 20_, by the following vote on roll call:

AYES COUNCILMEMBERS:

NOES COUNCILMEMBERS:

ABSENT COUNCILMEMBERS:

_____
MAYOR

ATTEST:

_____
City Clerk

ORDINANCE NO. 6451

ADOPTING A SECOND AMENDMENT OF THE DEVELOPMENT AGREEMENT BY AND BETWEEN THE CITY OF ROSEVILLE AND WESTPARK S.V. 400, LLC, RELATIVE TO THE SIERRA VISTA SPECIFIC PLAN AND AUTHORIZING THE CITY MANAGER TO EXECUTE IT ON BEHALF OF THE CITY OF ROSEVILLE

THE CITY OF ROSEVILLE ORDAINS:

SECTION 1. In accordance with Chapter 19.84 of Title 19 of the Roseville Municipal Code (the Zoning Ordinance) of the City of Roseville, the City Council has received the recommendation of the Planning Commission that the City of Roseville enter into a Second Amendment of the Development Agreement by and between the City of Roseville and Westpark S.V. 400, LLC, pertaining to property located within the Sierra Vista Specific Plan area.

SECTION 2. Prior to considering the proposed Second Amendment to Development Agreement, the City Council considered the 6th Addendum to the Sierra Vista Specific Plan Environmental Impact Report (EIR) (SCH #2008032115, certified May 5, 2010), pursuant to the California Environmental Quality Act, California Public Resources Code Section 21000 *et seq.*

SECTION 3. The Council of the City of Roseville has reviewed the findings of the Planning Commission recommending approval of the Second Amendment to Development Agreement, and makes the following findings:

1. The Second Amendment to the Development Agreement is consistent with the objectives, policies, programs and land use designations of the City of Roseville General Plan and the Sierra Vista Specific Plan;

2. The Second Amendment to the Development Agreement is consistent with the City of Roseville Zoning Ordinance;

3. The Second Amendment to the Development Agreement is in conformance with the public health, safety and welfare;

4. The Second Amendment to the Development Agreement will not adversely affect the orderly development of the property or the preservation of property values; and

5. The provisions of the Second Amendment to the Development Agreement will provide sufficient benefit to the City to justify entering into said Amendment.

SECTION 4. The Second Amendment to Development Agreement, by and between the City of Roseville and Westpark S.V. 400, LLC, a copy of which is on file in the City Clerk's Department and incorporated herein by reference, is hereby approved and the City Manager is authorized to execute it on behalf of the City of Roseville.

SECTION 5. The City Clerk is directed to record the executed Development Agreement Amendment within ten (10) days of the execution of the agreement by the City Manager with the County Recorder's Office of the County of Placer.

SECTION 6. This ordinance shall be effective at the expiration of thirty (30) days from the date of its adoption.

SECTION 7. The City Clerk is hereby directed to cause this ordinance to be published in full at least once within fourteen (14) days after it is adopted in a newspaper of general circulation in the City, or shall within fourteen (14) days after its adoption cause this ordinance to be posted in full in at least three (3) public places in the City and enter in the Ordinance Book a certificate stating the time and place of said publication byposting.

PASSED AND ADOPTED by the Council of the City of Roseville this____day of _____2022, by the following vote onroll call:

AYES COUNCILMEMBERS:

NOES COUNCILMEMBERS:

ABSENT COUNCILMEMBERS:

_____
MAYOR

ATTEST:

_____
City Clerk

COUNCIL COMMUNICATION

CC #: 1907
File #: 0600-02

Title: Out-of-State Travel Request - Public Works Department
Contact: Dan Allen 916-774-5741 dallen@roseville.ca.us

Meeting Date: 2/2/2022
Item #: 7.8.

RECOMMENDATION TO COUNCIL

Staff recommends Council approve travel for three Public Works Department staff members to attend the International Facility Management Association (IFMA) Facility Fusion Conference and Expo in Austin Texas in April of 2022.

BACKGROUND

Facility Fusion focuses on the needs of the facility manager, concerns related to supporting specific facility types, career guidance, and building a professional network.

Other benefits of the conference include:

- Learning best practices for improving operational efficiency, as well as field-tested strategies for increasing employee productivity through a better work environment.
- Staying up to date on the latest industry trends and standards, helping you ensure that your organization is current, compliant, and competitive.
- A tailored learning agenda applicable to your specific job responsibilities and existing facility issues.
- Connecting with fellow practitioners, topic experts, and reputable solution providers allowing you to compare processes, share ideas, and return to work with solid recommendations for improving the workplace.

Staff will continue to monitor the COVID situation and will only attend if the then-current situation supports safe conference travel.

FISCAL IMPACT

Funding for travel, lodging, and conference costs for three Public Works staff members is estimated to be $3,916 each, totaling $11,748. Funding is included in the Fiscal Year 2021-22 operating budgets in the Facility Services Fund and Public Works Administration Division in the

General Fund.

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. Approval of out-of-state travel meets the above criteria and is not subject to CEQA. No additional environmental review is required.

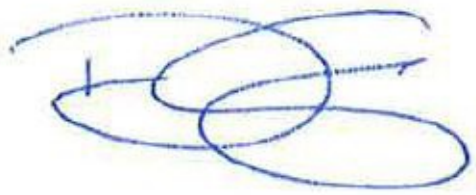
CITY COUNCIL STRATEGIC PLAN/OVERARCHING GOALS

Goal E - Deliver exceptional city services
Goal F - Invest in well-planned infrastructure and growth

Respectfully Submitted,

Dan Allen, Facility Manager

Jason Shykowski, Public Works Director



_____
Dominick Casey, City Manager

COUNCIL COMMUNICATION

CC #: 1904
File #: 0202-01

Title:	Annual Comprehensive Financial Report and Other Audit Reports for Fiscal Year Ended June 30, 2021
Contact:	Nick Rosas 916-774-5314 nrosas@roseville.ca.us

Meeting Date: 2/2/2022
Item #: 7.9.

RECOMMENDATION TO COUNCIL

Staff recommends City Council receive three financial reports, along with two required auditor communication letters, for the year ended June 30, 2021. This item requires no Council action and is for information only.

BACKGROUND

The following informational reports are included with this communication:

- Annual Comprehensive Financial Report (ACFR)
- Auditor Communication Letter
- Auditor Report on Internal Controls over Financial Reporting and Compliance and Other Matters
- School-Age Child Care Report
- Independent Accountant's Report on Applying Agreed-Upon Procedures Related to the Article XIII-B Appropriations Limit for the year ended June 30, 2021

The City Charter requires that the City Council engage an independent certified public accounting firm to conduct an annual financial audit of the City. Lance, Soll, and Lunghard, LLP (LSL), a certified public accounting firm, conducted the audits of the City's financial statements for the fiscal year ended June 30, 2021. The City received an unmodified (clean) opinion on the ACFR. The ACFR conforms to generally accepted accounting principles and the latest applicable Governmental Accounting Standards Board (GASB) Statements. This report continues to reflect the financial stability and proper accounting practices of the City. In addition, the 2020 CAFR received the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting. GFOA awarded this certificate to the City for the 17th consecutive year and it is included in the 2021 ACFR.

The auditor's letter to the City Council is additional communication required by audit standards which conveys that there were no difficulties encountered performing the audit or disagreements between the auditors and City staff. The letter also includes information about significant estimates

and footnote disclosures included in the financial statements and any misstatements noted. Included in the letter are two immaterial misstatements noted by the auditors that were not corrected in the financial statements in time to meet the City's filing deadlines.

The Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters is required communication that includes three audit findings this year resulting from staff vacancies in the City's Finance Department. Staff is in the process of recruiting for all of its vacant positions and anticipates that it will be able to properly and timely reconcile all account balances and provide a final trial balance for the audit in future years.

Separately issued financial statements are required to be completed for the School-Age Child Care Fund (also referred to as the Youth Development Fund) that detail activity in the current fiscal year and year-end balances. There were no financial statement or compliance findings included in this year's report.

The California State Constitution Article XIII-B Appropriations Limit places limits on the growth of expenditures for publicly funded programs. The Independent Accountant’s Report on Applying Agreed-Upon Procedures Related to the Article XIII-B Appropriations Limit for the year ended June 30, 2022 was performed to assist the City in meeting the requirements of Section 1.5 of the Article XIII-B which requires the annual calculation of the appropriations limit to be reviewed as part of an annual financial audit. There were no findings included in this year's report.

FISCAL IMPACT

There is no fiscal impact as a result of these informational reports.

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 financial reports meet the above criteria and are not subject to CEQA. No additional environmental review is required.

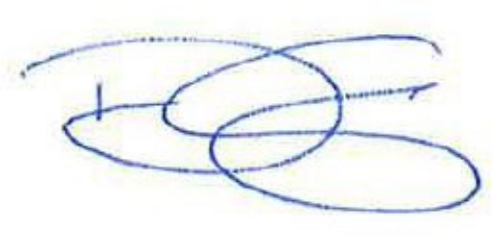
CITY COUNCIL STRATEGIC PLAN/OVERARCHING GOALS

Goal A - Remain fiscally responsible in a changing world

Respectfully Submitted,

Nick Rosas, Accounting Manager

Dennis Kauffman, Assistant City Manager/Chief Financial Officer



Dominick Casey, City Manager

ATTACHMENTS:

Description

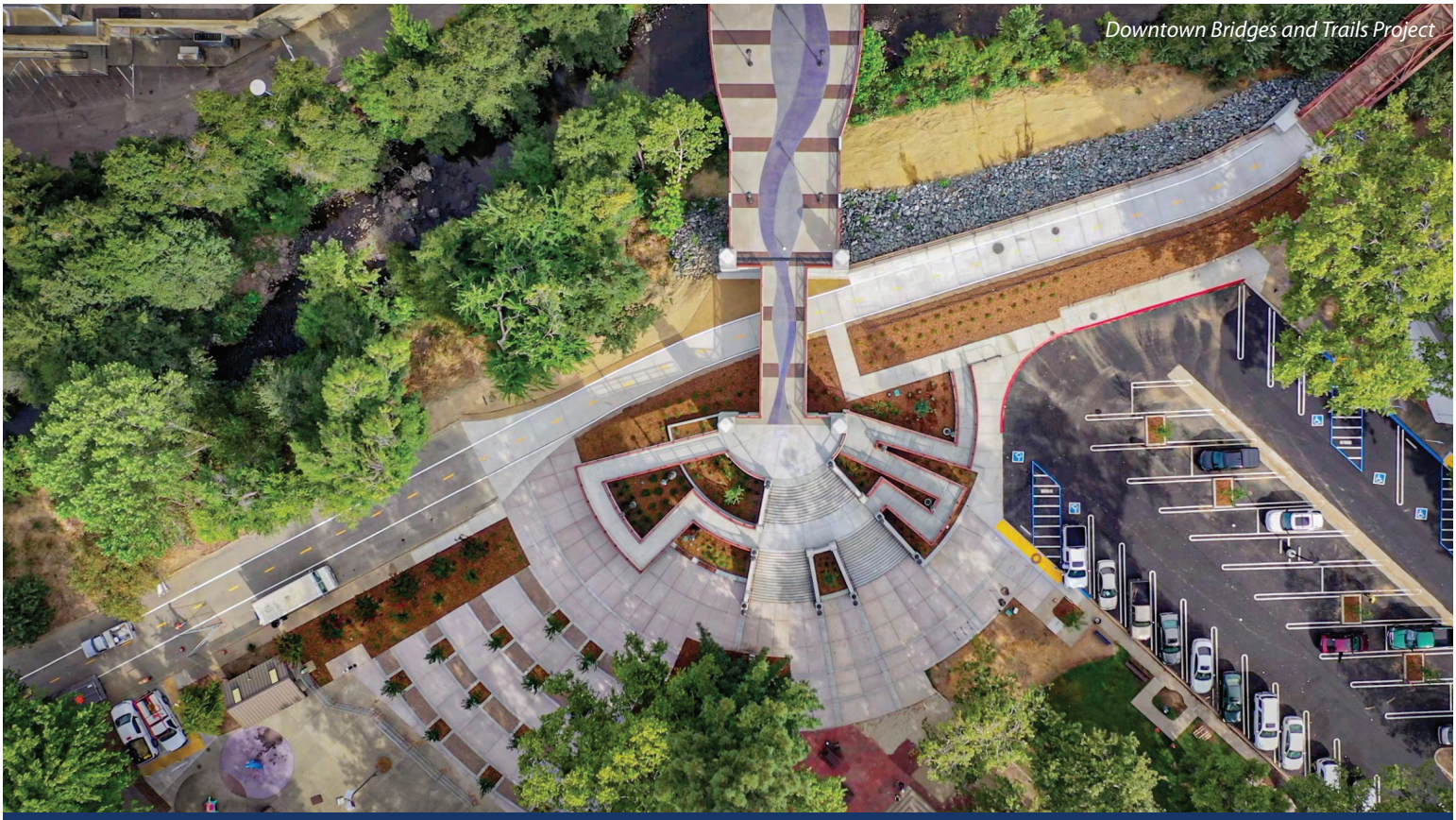
Annual Comprehensive Financial Report

Auditor Communication Letter

Auditor Report on Internal Controls Over Financial Reporting

School-Age Child Care Report

Appropriations Limit Agreed-Upon Procedures Report



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

THIS PAGE INTENTIONALLY LEFT BLANK

CITY OF ROSEVILLE, CALIFORNIA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2021

TABLE OF CONTENTS

Page Number

INTRODUCTORY SECTION

Letter of Transmittal i
Organizational Chart vii
Elected Officials viii
GFOA Certificate ix

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT 1

MANAGEMENT'S DISCUSSION AND ANALYSIS 5

BASIC FINANCIAL STATEMENTS

Government-Wide Financial Statements
Statement of Net Position 25
Statement of Activities 26

Fund Financial Statements
Governmental Fund Financial Statements:
Balance Sheet – Governmental Funds 30
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position 31
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds 32
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities 33

Proprietary Fund Financial Statements
Statement of Net Position – Proprietary Funds 36
Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Funds 38
Statement of Cash Flows – Proprietary Funds 40

Fiduciary Fund Financial Statements
Statement of Fiduciary Net Position – Fiduciary Funds 46
Statement of Changes in Fiduciary Net Position 47

Notes to Financial Statements 49

CITY OF ROSEVILLE, CALIFORNIA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2021

TABLE OF CONTENTS

Page Number

REQUIRED SUPPLEMENTAL INFORMATION

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual– General Fund 113
Schedule of Changes in the City's Net Pension Liability and Related Ratios 114
Schedule of Contributions - Pensions 118
Schedule of Changes in the City's Net OPEB Liability and Related Ratios 121
Schedule of Contributions – OPEB 122
Modified Approach to Reporting Street Pavement Costs 123
Notes to Required Supplementary Information 125

SUPPLEMENTAL INFORMATION

Non-Major Governmental Funds
- Combining Balance Sheet 128
- Combining Statement of Revenues, Expenditures and Changes in Fund Balances 136
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual 143

Non-Major Enterprise Funds
- Combining Statement of Net Position 160
- Combining Statement of Revenue, Expenses and Changes in Fund Net Position 161
- Combining Statement of Cash Flows 162

Internal Service Funds
- Combining Statement of Net Position 164
- Combining Statements of Revenues, Expenses and Changes in Fund Net Position 166
- Combining Statement of Cash Flows 168

Private-Purpose Trust Funds
- Combining Statement of Fiduciary Net Position 172
- Combining Statement of Changes in Fiduciary Net Position 173

Custodial Funds
- Combining Statement of Fiduciary Net Position 176
- Combining Statement of in Fiduciary Net Position 180

CITY OF ROSEVILLE, CALIFORNIA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2021

TABLE OF CONTENTS

Page Number

STATISTICAL SECTION

Net Position by Component....189
Changes in Net Position....190
Fund Balances of Governmental Funds....192
Changes in Fund Balances of Governmental Funds....193
Sales Tax Revenue....194
Assessment Roll Values....195
Property Tax Rates – Direct and Overlapping Governments....196
Principal Property Tax Payers....197
Property Tax Levies and Collections....198
Electric Customers and Revenues....199
Residential Energy Prices....200
Business Energy Prices....201
Ratio of Outstanding Debt by Type....202
Revenue Bond Coverage - 2014 Redevelopment Project Tax Allocation Bonds....203
Revenue Bond Coverage - 2016 Redevelopment Project Tax Allocation Bonds....204
Computation of Direct and Overlapping Debt....205
Computation of Legal Bonded Debt Margin....206
Demographic and Economic Statistics....207
Principal Employers....208
Full-Time Equivalent City Employees by Function....209
Operating Indicators by Function/Program....210
toCapital Asset Statistics by Function/Program....211

THIS PAGE INTENTIONALLY LEFT BLANK

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.

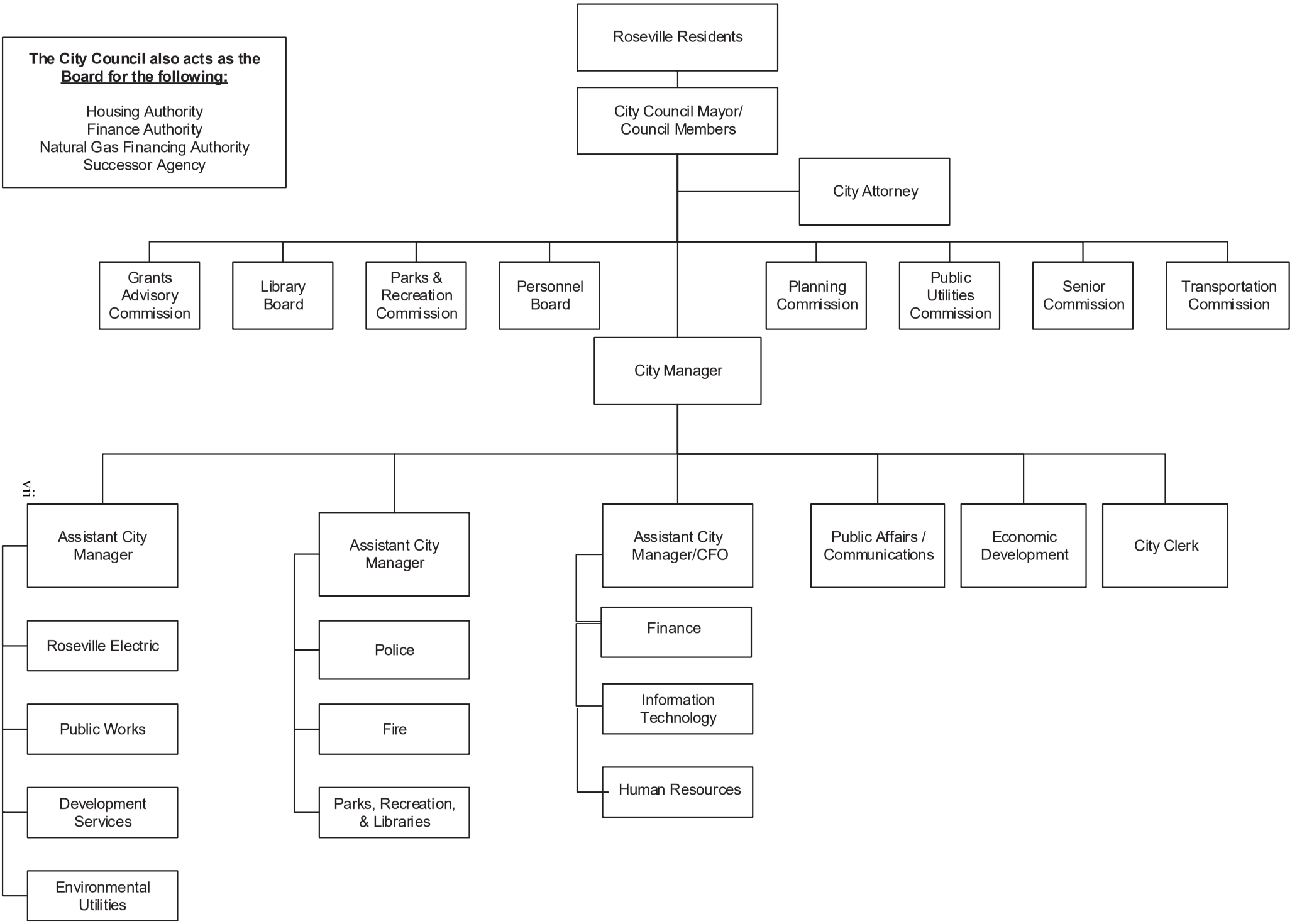
The City of Roseville also received the Government Finance Officers Association's (GFOA) Distinguished Budget Award and the California Society of Municipal Finance Officer's (CSMFO) Operating Budget Excellence Award for the budget for the fiscal year 2020-21.

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

THIS PAGE INTENTIONALLY LEFT BLANK

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

THIS PAGE INTENTIONALLY LEFT BLANK

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**

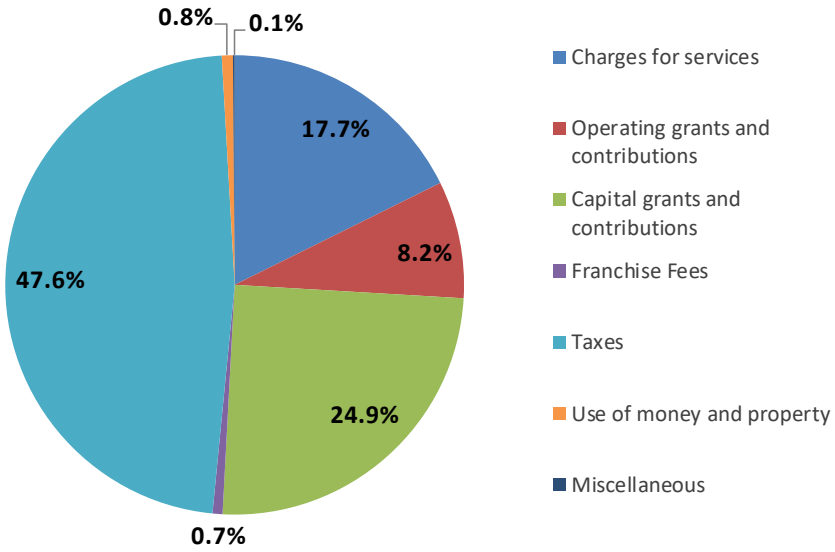
Program revenues are comprised of charges for services of $60.9 million that include permit revenues, fees, and charges used to fund expenses incurred in providing services; $28.4 million of operating grants and contributions which include housing, and police grants; and capital grants and contributions 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

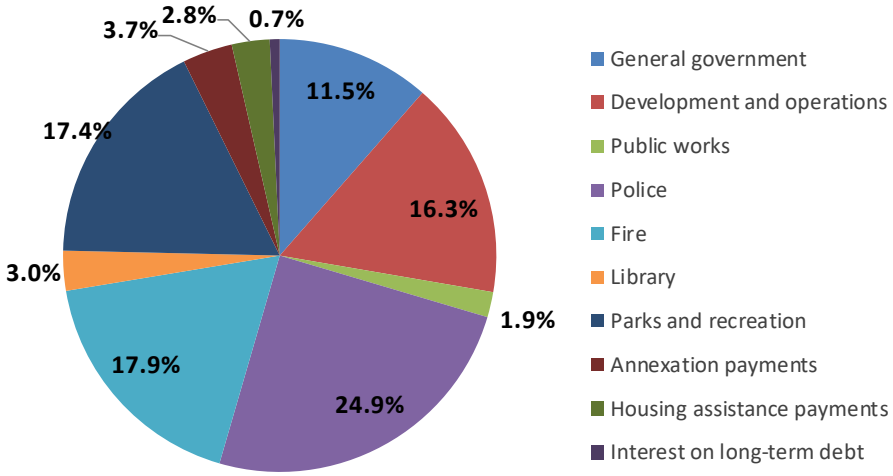
The chart below describes the revenues by source for Governmental Activities.



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**

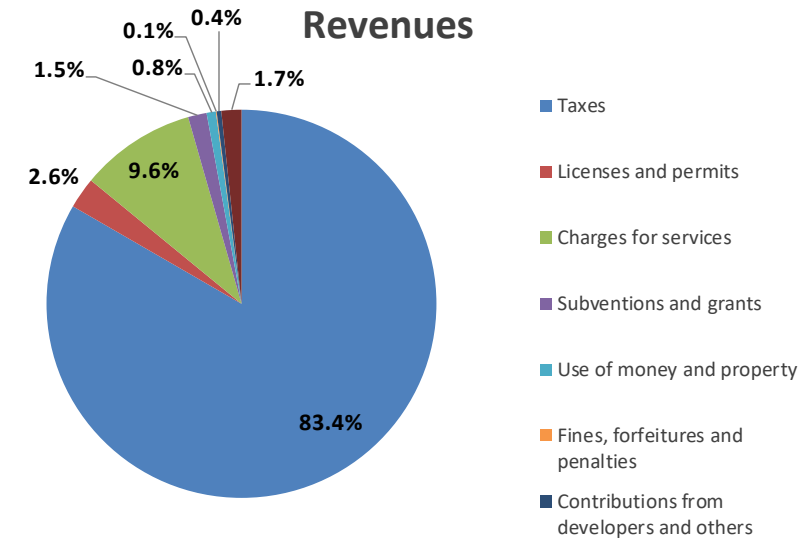
Business-type program revenues and general revenues totaled $533.1 million while business-type expenses and transfers out were $340.9 million in 2021. Major enterprise fund activity is discussed in the Proprietary Funds section below.

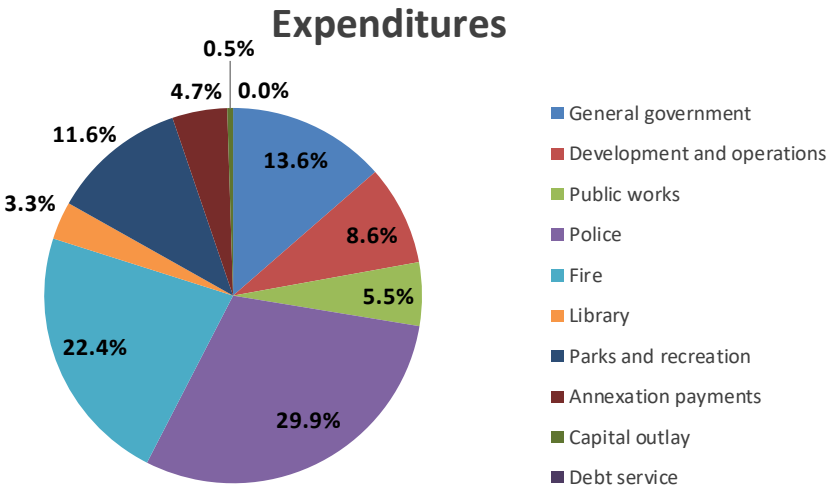
FINANCIAL ANALYSIS OF THE FUND STATEMENTS

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.

THIS PAGE INTENTIONALLY LEFT BLANK

BASIC FINANCIAL STATEMENTS

THIS PAGE INTENTIONALLY LEFT BLANK

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.

THIS PAGE INTENTIONALLY LEFT BLANK

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.

THIS PAGE INTENTIONALLY LEFT BLANK

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.

THIS PAGE INTENTIONALLY LEFT BLANK

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.

THIS PAGE INTENTIONALLY LEFT BLANK

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.

THIS PAGE INTENTIONALLY LEFT BLANK

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.

THIS PAGE INTENTIONALLY LEFT BLANK

REQUIRED SUPPLEMENTARY INFORMATION

THIS PAGE INTENTIONALLY LEFT BLANK

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%

THIS PAGE INTENTIONALLY LEFT BLANK

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.

THIS PAGE INTENTIONALLY LEFT BLANK

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**

THIS PAGE INTENTIONALLY LEFT BLANK

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

THIS PAGE INTENTIONALLY LEFT BLANK

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)**

THIS PAGE INTENTIONALLY LEFT BLANK

STATISTICAL SECTION

THIS PAGE INTENTIONALLY LEFT BLANK

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:

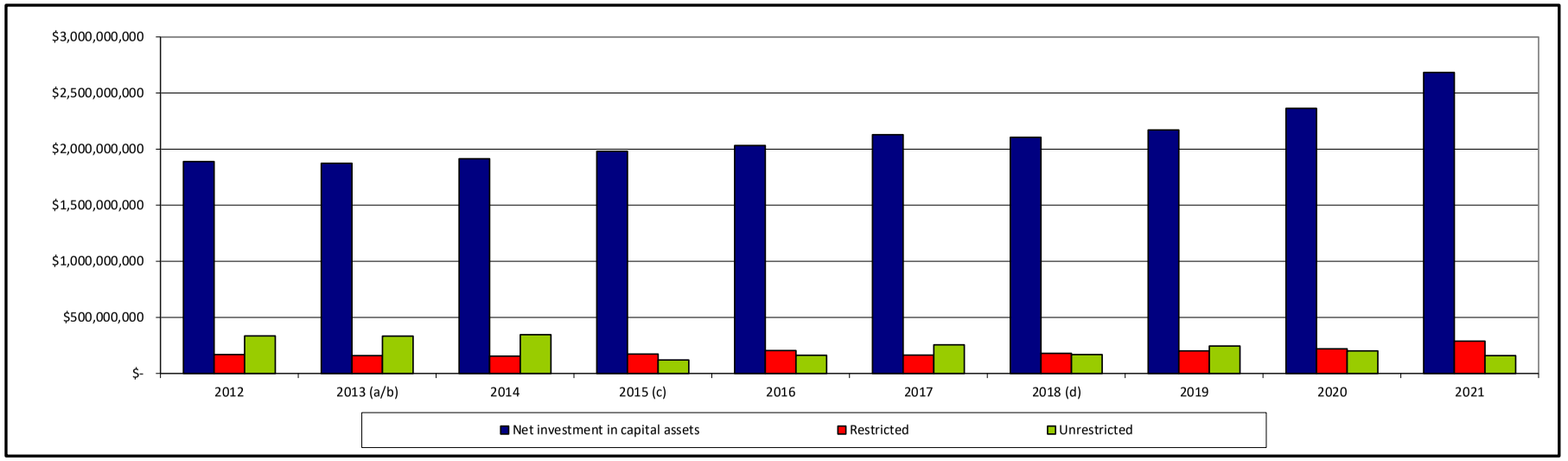
Ratio of Outstanding Debt by Type
Revenue Bond Coverage – 2011 Refunding Fixed Rate Wastewater Revenue Bonds – Series C Revenue Bond Coverage – 2020 Wastewater Refunding Revenue Bonds
Revenue Bond Coverage – 2017 Wastewater Revenue Refunding Bonds
Bonded Debt Pledged Revenue Coverage –2014 Redevelopment 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

THIS PAGE INTENTIONALLY LEFT BLANK

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.

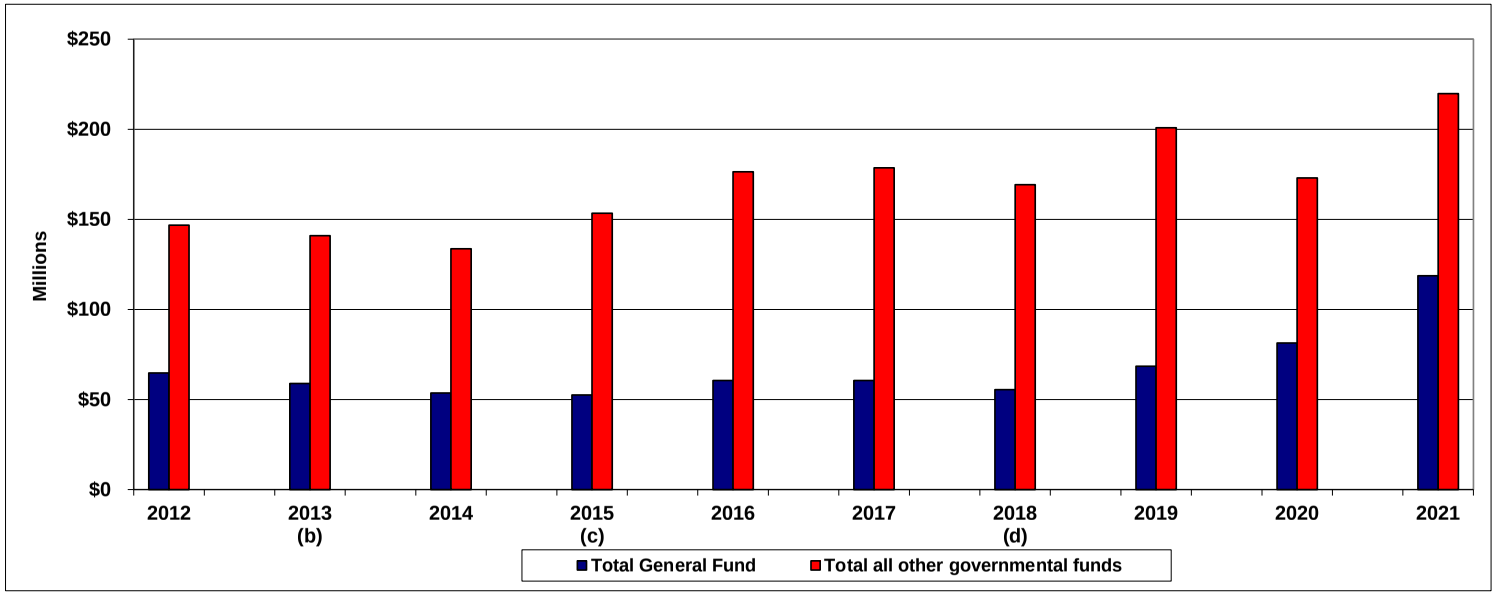
CITY OF ROSEVILLE
CHANGES IN NET POSITION
Last Ten Fiscal Years
(Accrual Basis of Accounting)

	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

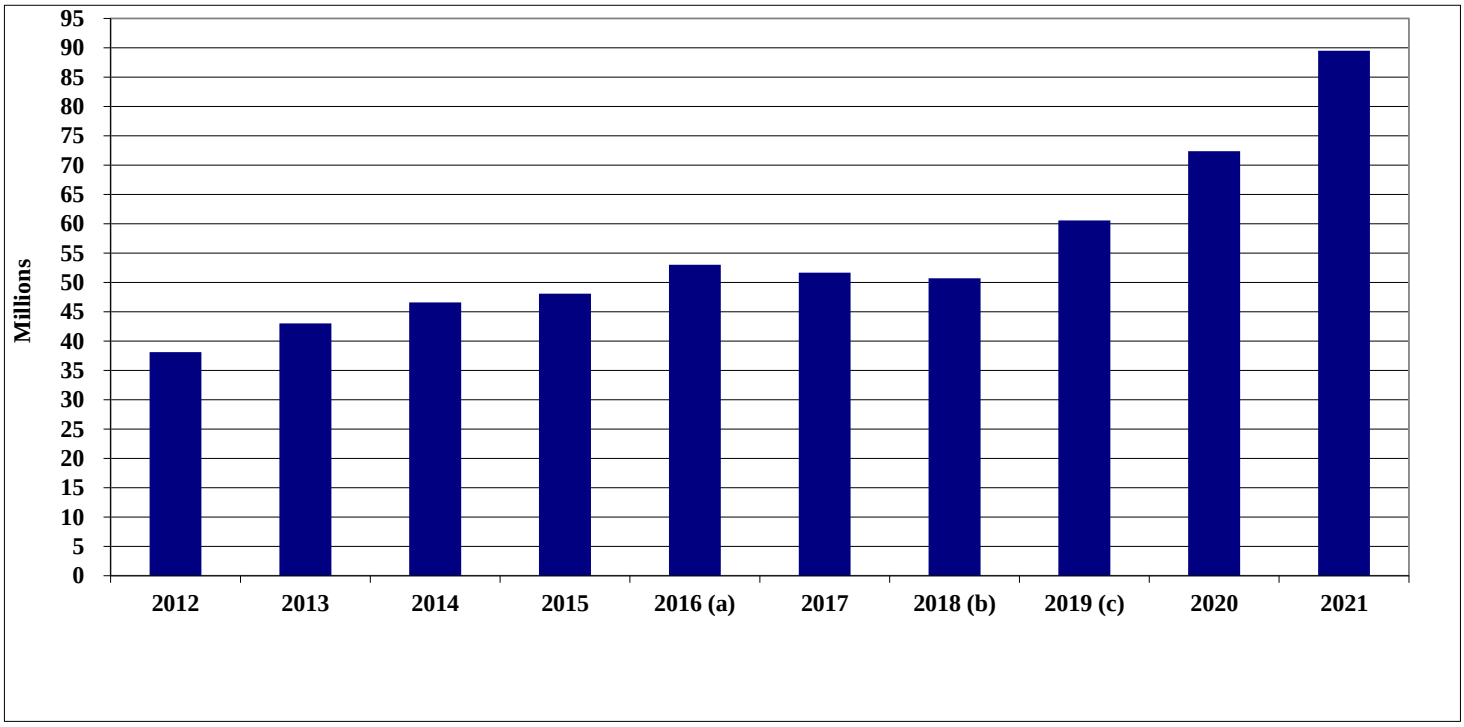
CITY OF ROSEVILLE
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

	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

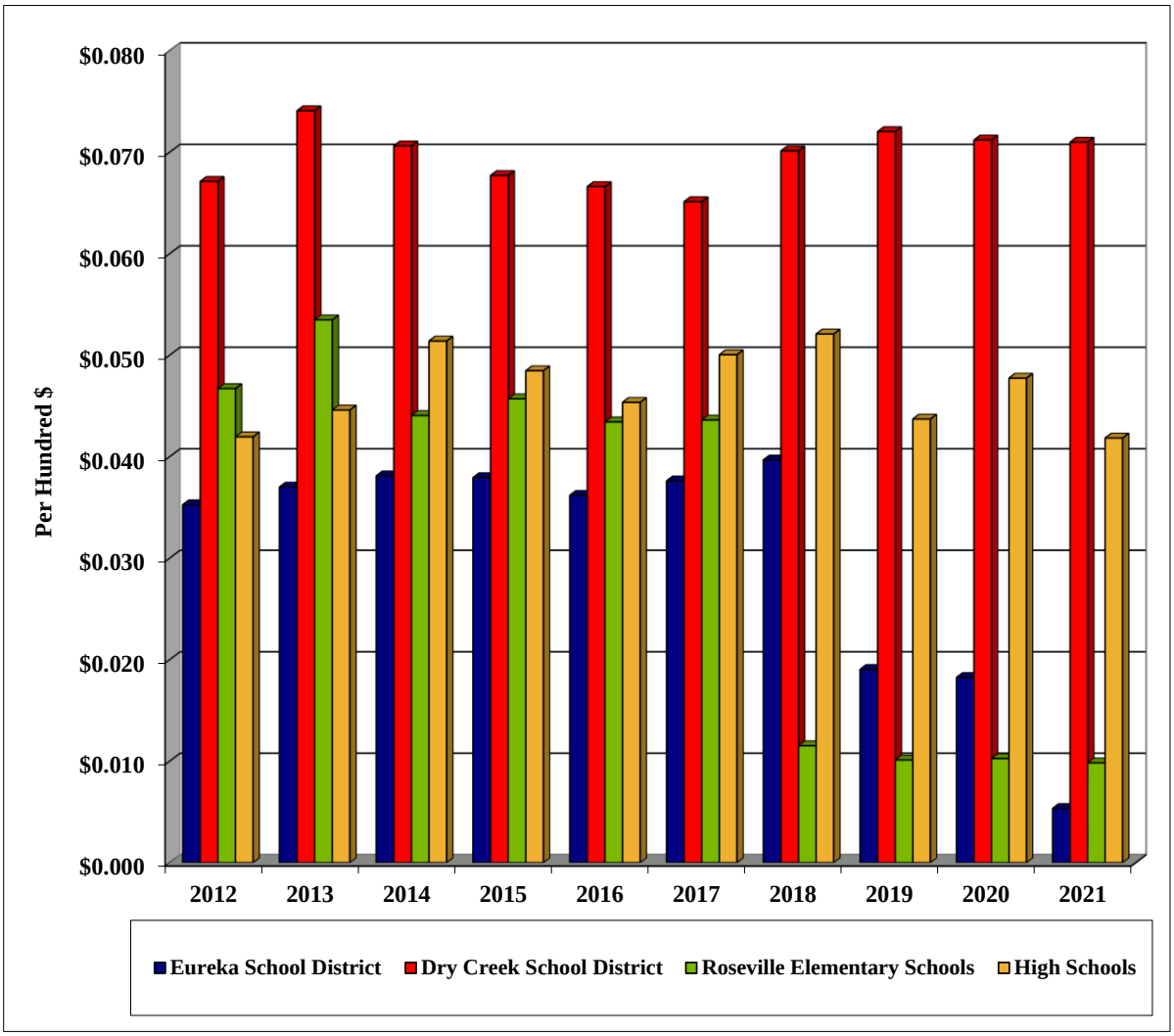
	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Secured										
Land	$ 4,138,902,907	$ 4,139,152,114	$ 4,416,998,220	$ 4,811,588,559	$ 5,038,592,302	$ 5,343,255,434	$ 5,619,414,445	$ 5,929,903,660	$ 6,340,278,943	$ 6,679,852,992
Structure	10,859,970,035	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

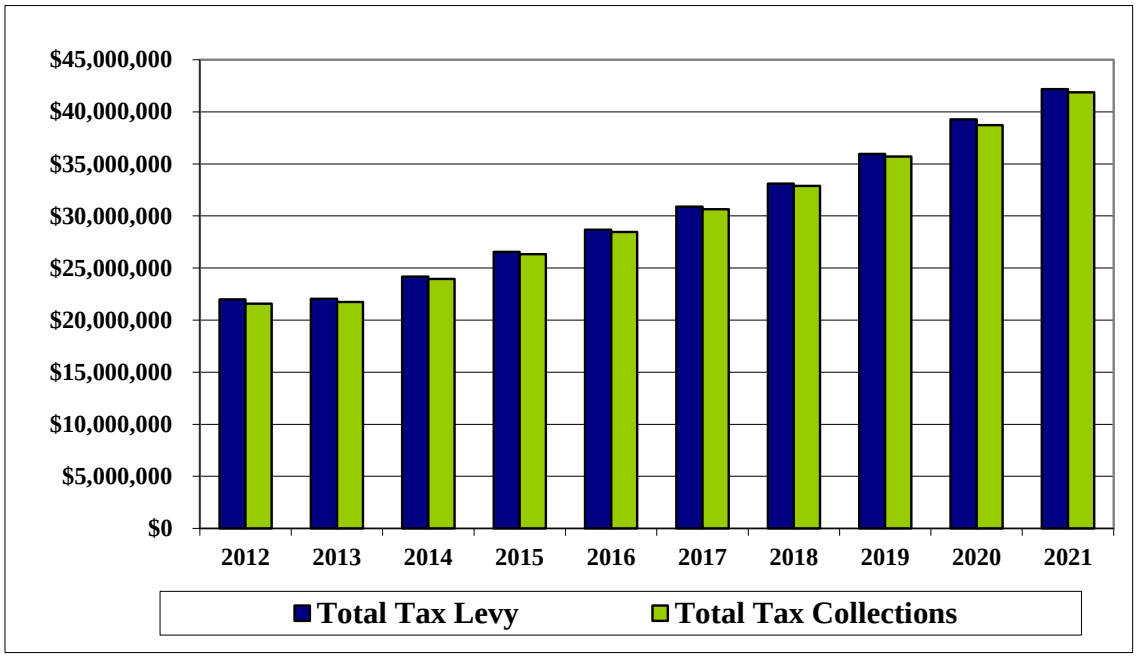
Source: Placer County Property Tax Information
https://www.placer.ca.gov/departments/auditor/property-tax

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

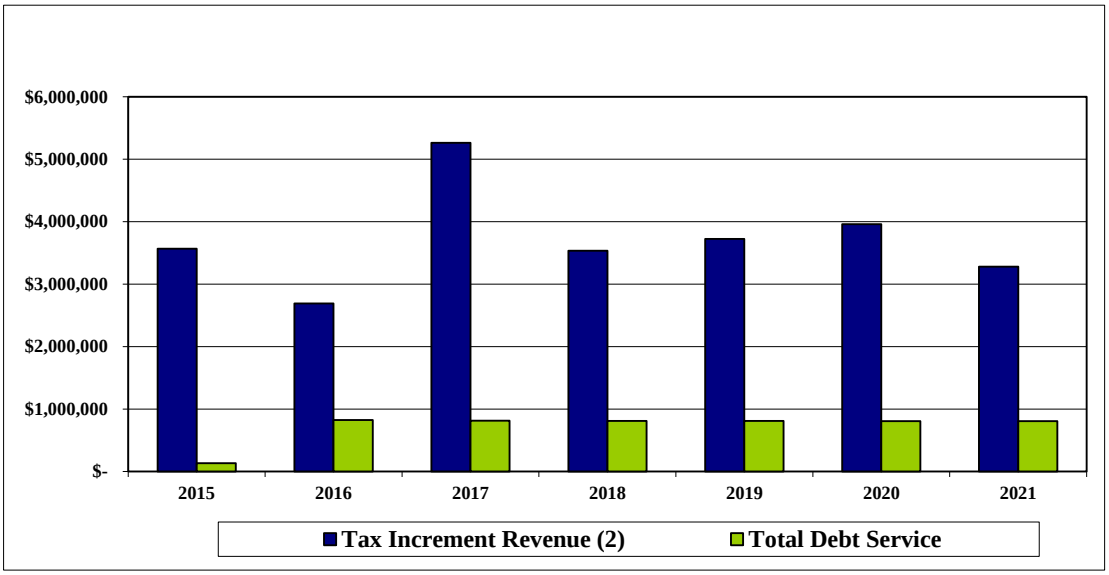
CITY OF ROSEVILLE
RATIO OF OUTSTANDING DEBT BY TYPE
Last Ten Fiscal Years

	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]

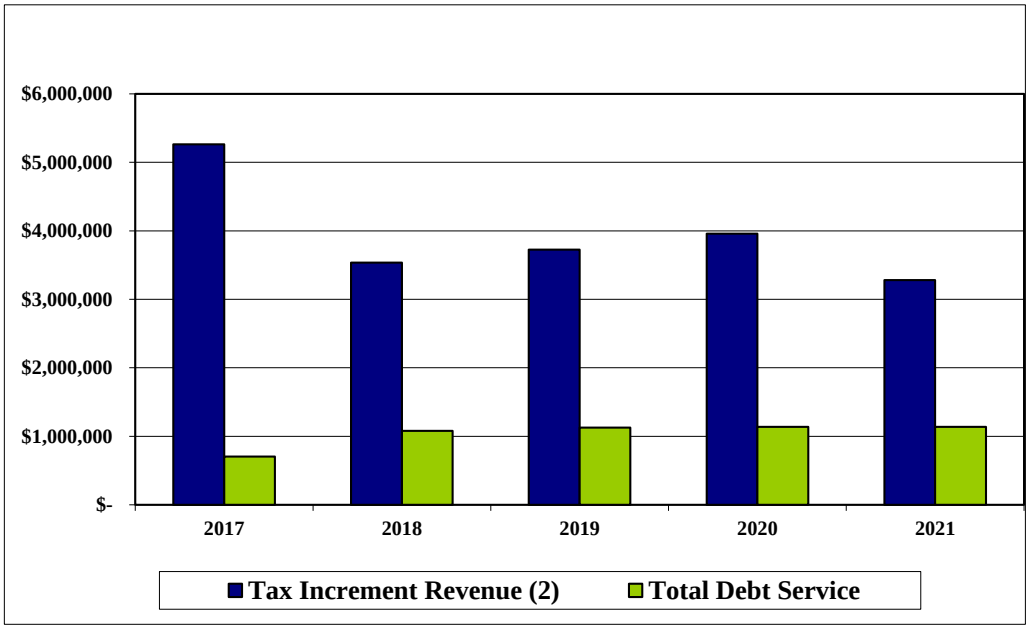


Fiscal Year	Tax Increment Revenue (2)	Debt Service Requirements			Coverage
		Principal	Interest	Total Debt Service	
2015	$ 3,566,262	$ -	$ 132,646	$ 132,646	26.89
2016	2,692,154 (3)	435,000	390,688	825,688	3.26
2017	5,263,766	435,000	378,363	813,363	6.47
2018	3,534,361	445,000	365,063	810,063	4.36
2019	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

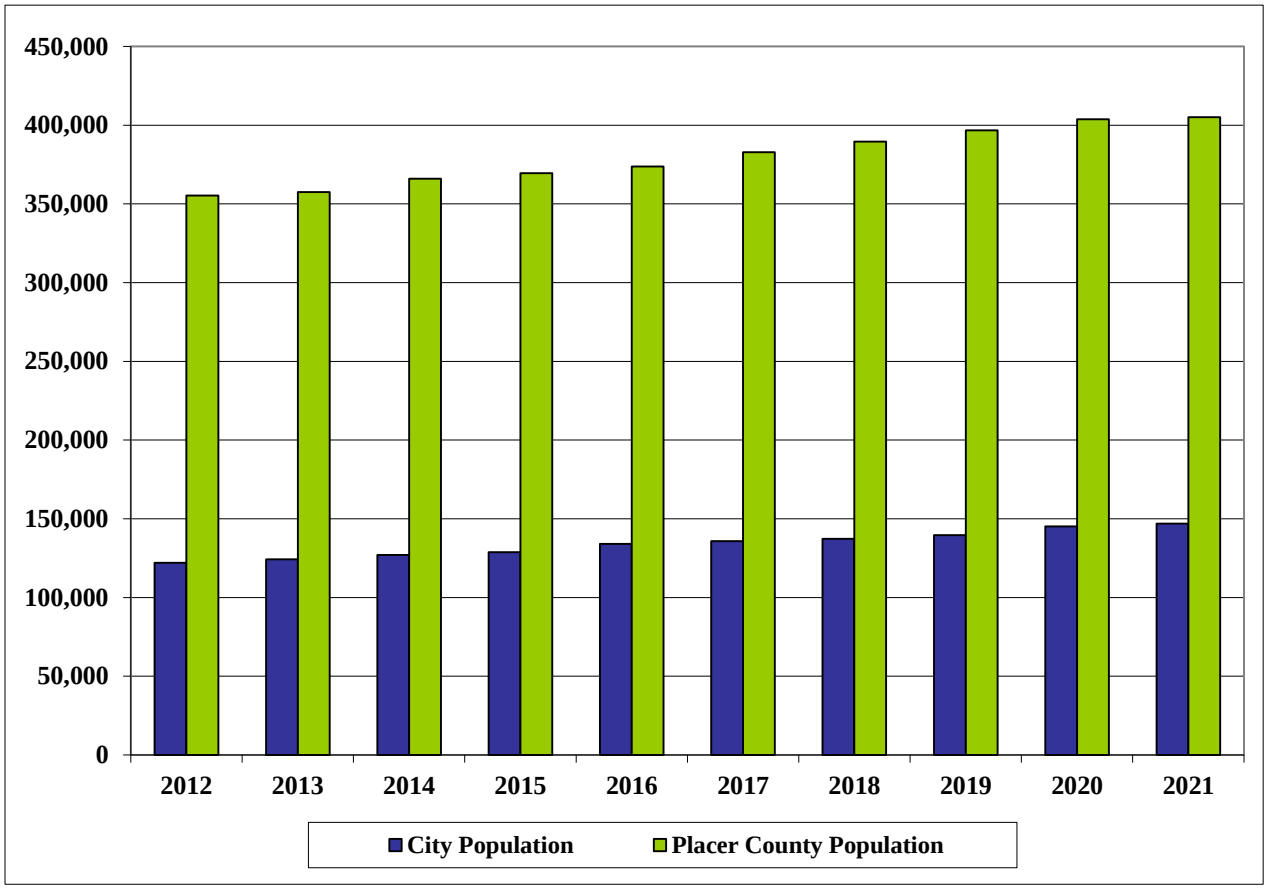
ASSESSED VALUATION:		
Secured property assessed value, net of exempt real property	$24,666,360,790	
BONDED DEBT LIMIT (3.75% OF ASSESSED VALUE) (a)		$924,988,530
AMOUNT OF DEBT SUBJECT TO LIMIT:		
Total Bonded Debt	$438,373,641	
Less bonded debt not subject to limit	(438,373,641)	
Amount of debt subject 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

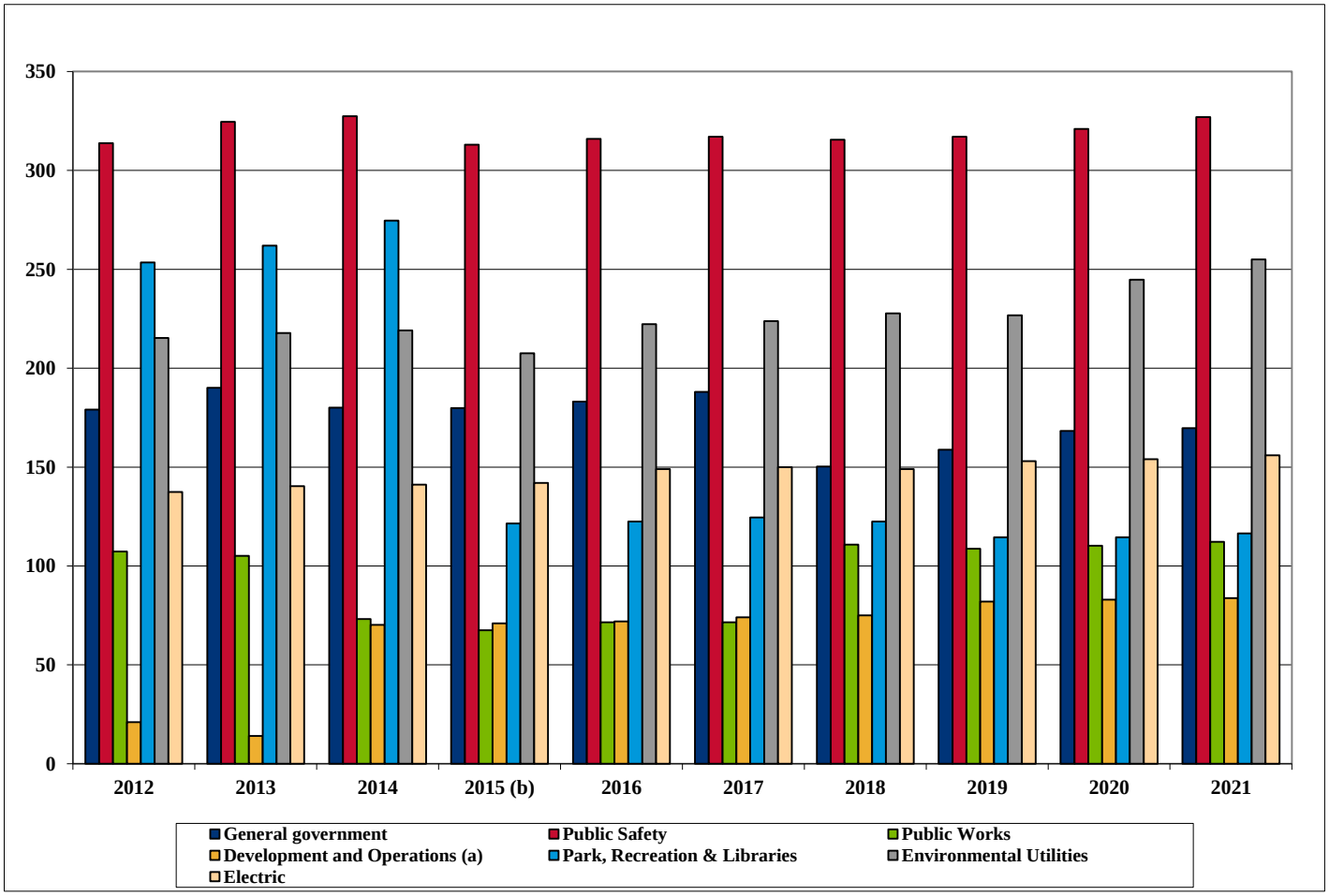
CITY OF ROSEVILLE
PRINCIPAL EMPLOYERS
Current Year and Nine Years Ago

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

December 30, 2021

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Roseville, California (the City) for the year ended June 30, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 21, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings and Other Issues

Qualitative Aspects of Significant Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in the notes to the financial statements. As described in Note 1 to the financial statements, the City changes accounting policies related to fiduciary fund reporting by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 84, Fiduciary Activities, in fiscal year 2020-2021. Accordingly, the cumulative effect of the accounting change as of the beginning of the year is reported in the Statement of Changes in Fiduciary Net Position. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the City's financial statements were:

> Management's estimates of its net pension liability, net other post-employment benefits liability, and self-insurance liability are based on actuarial valuation specialist assumptions. We evaluated the key factors and assumptions used to develop the net pension liability, net other post-employment benefits liability, and self-insurance liability determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Significant Unusual Transactions

Management is responsible for the policies and practices used to account for significant unusual transactions. No significant unusual transactions have occurred during fiscal year 2020-2021.

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

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. These differences are described below. In addition, we detected misstatements as a result of audit procedures which were material, and were subsequently corrected by management. The details of these misstatements are described in a separate letter dated December 30, 2021.

Unadjusted Audit Differences	Current Year Over (Under) Revenues and Expenditures/Expenses and Changes in Fund Balance/Equity
Portion of investments recorded at amortized cost rather than fair market value	$ (336,871)
Unreconciled difference between accounts receivable subledger and general ledger	125,355
Cumulative effect (before effect of prior year differences)	(211,516)
Effect of unadjusted audit difference - prior year	-
Cumulative effect (after effect of prior year differences)	$ (211,516)

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Circumstances that Affect the Form and Content of the Auditor's Report

New auditing standards were implemented in fiscal year 2020-2021 related to Statement of Auditing Standards 134, *Auditor Reporting and Amendments, Including Amendments Addressing Disclosures in the Audit of Financial Statements*, through Statement of Auditing Standards 140, *Supplementary Information in Relation to the Financial Statements as a Whole*. These standards updated the form and content of the financial statement auditor's report. The purpose of the change was to present an easier format for users to understand the results of the audit and management's responsibilities.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 30, 2021.

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

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues Discussed with Management

We generally discuss a variety of matters, including the significant events or transactions that occurred during the year, business conditions affecting the City and business plans and strategies that may affect the risks of material misstatements, the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to 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, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual nonmajor fund financial statements and schedules, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on introductory and statistical sections, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

The following new Governmental Accounting Standards Board (GASB) pronouncements were effective for fiscal year 2020-2021 audit:

GASB Statement No. 84, *Fiduciary Activities.*

GASB Statement No. 90, *Majority Equity Interests - an Amendment of GASB Statement Nos. 14 and 61.*

GASB Statement No. 98, *Annual Comprehensive Financial Report.*

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

The following GASB pronouncements are effective in the following fiscal years' audits and should be reviewed for proper implementation by management:

Fiscal year 2022

GASB Statement No. 87, *Leases.*

GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period.*

GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans.*

Fiscal year 2023

GASB Statement No. 91, *Conduit Debt Obligations.*

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangement.*

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements.*

Restriction on Use

This information is intended solely for the use of City Council and management of the City of Roseville and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Lance, Soll & Lunghard, LLP

Sacramento, California

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS*

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the 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, and have issued our report thereon dated December 22, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify the following deficiencies in internal control, described in the accompanying schedule of findings and questioned costs, that we consider to be significant deficiencies: 2021-001, 2021-002, 2021-003.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

City's Response to Findings

The City's response to the findings identified in our audit was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Lance, Soll & Lunghard, LLP

Sacramento, California
December 30, 2021

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year-end Close – Significant deficiency

Reference Number: 2021-001

Condition:
Significant adjusting entries were received throughout the duration of the audit to correct errors in account balances identified by LSL and/or the City.

Criteria:
The trial balance received at the beginning of audit fieldwork is expected to be reconciled and free from material errors.

Cause of Condition:
During fiscal year 2021, there were a new activities, including GASB 84 implementation, refunding bond issuance, new fee program and COVID related grant programs that required additional review and consideration. In addition, the City has had increased turnover and a vacant Accounting Supervisor position for approximately 2 years. Due to these circumstances, the City did not have enough time or resources to reconcile all account balances before the scheduled audit fieldwork.

Effect or Potential Effect of Condition:
Unreconciled account balances could result in a material misstatement in the City's Financial Statements.

Recommendation:
We recommend the City implement controls and positions to ensure that all account balances are properly and timely reconciled prior to providing a final trial balance for the audit.

Management's Response and Corrective Action:
The City is in the process of recruiting for all of its vacant positions and anticipates that it will be able to properly and timely reconcile all account balances prior to providing a trial balance for the audit in future years.

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

Bank Reconciliations – Significant deficiency

Reference Number: 2021-002

Condition:
Bank statements in some instances were accumulated for several months before they were reconciled to the appropriate general ledger controls.

Criteria:
Bank statements are expected to be reconciled to the general ledger on a monthly basis.

Cause of Condition:
The employee responsible for reconciling the bank statements left the City during fiscal year 2021. As a result, a new employee was trained to perform the bank reconciliations, which resulted in a delay in the reconciliation of bank statements to the general ledger.

Effect or Potential Effect of Condition:
Not reconciling the accounts on a monthly basis means that errors or other problems might not be recognized and resolved on a timely basis. Also, it is generally easier and less time-consuming to reconcile accounts while transactions are fresh in mind.

Recommendation:
We recommend that all bank accounts be reconciled each month prior to preparation of the annual financial statements.

Management's Response and Corrective Action:
The delay in bank reconciliation was an issue with an issue with the timing of the retirement of a key employee within the finance department. Bank reconciliations are now being performed timely.

Interest Payable – RNGFA – Significant deficiency

Reference Number: 2021-003

Condition:
We made certain journal entries as the result of the account analyses we performed during the audit. These journal entries were to correct the recording of accrued interest payable in the Roseville Natural Gas Financing Authority major enterprise fund.

Criteria:
Per GAAP, enterprise funds should be recorded on a full accrual basis of accounting.

Cause of Condition:
During our recalculation of the accrued interest payable balance, we noted that the City did not reverse the prior year accrued interest accrual.

Effect or Potential Effect of Condition:
As a result of the error, the interest payable and related expense account were overstated by $2,037,656.

Recommendation:
We recommend that the ending balance of accrued interest payable is reviewed to ensure all necessary entries have been posted.

LSL

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

Management's Response and Corrective Action:
The City is in the process of recruiting for all of its vacant positions and anticipates that it will be able to properly and timely reconcile all account balances prior to providing a trial balance for the audit in future years.

CITY OF ROSEVILLE
CALIFORNIA DEPARTMENT OF EDUCATION
SCHOOL-AGE CHILD CARE PROGRAM
(AN ENTERPRISE FUND OF THE CITY OF ROSEVILLE, CALIFORNIA)

JUNE 30, 2021

ANNUAL FINANCIAL REPORT

Focused on YOU

WWW.LSLCPAS.COM

CITY OF ROSEVILLE
CALIFORNIA DEPARTMENT OF EDUCATION
SCHOOL-AGE CHILD CARE PROGRAM
(AN ENTERPRISE FUND OF THE CITY OF ROSEVILLE, CALIFORNIA)

ANNUAL FINANCIAL REPORT

JUNE 30, 2021

CITY OF ROSEVILLE
CALIFORNIA DEPARTMENT OF EDUCATION
SCHOOL-AGE CHILD CARE PROGRAM
(AN ENTERPRISE FUND OF THE CITY OF ROSEVILLE, CALIFORNIA)

ANNUAL FINANCIAL REPORT

JUNE 30, 2021

TABLE OF CONTENTS

Page

Independent Auditors' Report 1

Basic Financial Statements

Statement of Net Position 4
Statement of Revenues, Expenses and Changes in Net Position 5
Statement of Cash Flows 6
Notes to Financial Statements 7

Required Supplementary Information

Schedule of the Program's Proportionate Share of the City's
Net Pension Liability (Miscellaneous Plan) 22
Schedule of the Program's Pension Contributions 24
Schedule of the Program's Proportionate Share of the City's Net OPEB Liability 26
Schedule of the Program's OPEB Contributions 27

Supplementary Information

Schedule of Expenditures of State and Federal Awards 29
Combining Statement of Revenues, Expenses and Changes in Net Position 30
Schedule of Expenditures by State Categories 31
Schedule of Reimbursable Equipment Expenditures 32
Schedule of Reimbursable Equipment Expenditures for Renovation and Repairs 33
Schedule of Reimbursable Administrative Costs 34
Audited Attendance and Fiscal Reports/Audited Fiscal Reports:
CCTR-0169 – School Age Child Care Program 35
Audited Reserve Account Activity Report 43

Compliance Reports

Independent Auditors' Report on Internal Control Over Financial Reporting and
on Compliance and Other Matters based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards* 44

Schedule of Findings and Questioned Costs 46
Summary Schedule of Prior Audit Findings 47

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 City of Roseville School-Age Child Care Program (Program), an enterprise fund of the City of Roseville, California (City), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the School-Age Child Care Program'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 Program, as of June 30, 2021, and the respective changes in financial position 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 Program 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 Program'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 Program'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 Program'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 pension and other post-employment benefits schedules as listed on 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

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, 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. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements of the Program. The accompanying supplementary information, as listed in the table of contents, is 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 supplementary information, as listed in the table of contents, are fairly stated, in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 14, 2021, on our consideration of the School-Age Child Care Program'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 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 Program's internal control over financial reporting and compliance.

Lance, Soll & Lunghard, LLP

Sacramento, California
December 14, 2021

CITY OF ROSEVILLE, CALIFORNIA DEPARTMENT OF EDUCATION
SCHOOL-AGE CHILD CARE PROGRAM

STATEMENT OF NET POSITION
JUNE 30, 2021

Assets:	
Current:	
Cash and investments in City Treasury	$ 395
Accounts receivable	214,470
Accrued interest	5,693
Total Current Assets	**220,558**
Noncurrent:	
Depreciable capital assets	3,675,739
Less: Accumulated depreciation	(1,118,379)
Total Noncurrent Assets	**2,557,360**
Total Assets	**2,777,918**
Deferred Outflows of Resources:	
Deferred outflows related to pensions	1,402,790
Deferred outflows related to OPEB	484,000
Total Deferred Outflows of Resources	**1,886,790**
Liabilities:	
Current:	
Accounts payable	72,749
Accrued liabilities	142,055
Deposits payable	87,573
Due to the City	2,452,396
Compensated absences	216,068
Total Current Liabilities	**2,970,841**
Noncurrent:	
Compensated absences	77,726
Advances from the City	890,000
Net OPEB liability	4,265,000
Net pension liability	8,933,574
Total Noncurrent Liabilities	**14,166,300**
Total Liabilities	**17,137,141**
Deferred Inflows of Resources:	
Deferred inflows related to pensions	51,666
Deferred inflows related to OPEB	2,023,000
Total Deferred Inflows of Resources	**2,074,666**
Net Position (Deficit):	
Investment in capital assets	2,557,360
Unrestricted	(17,104,459)
Total Net Position	**$ (14,547,099)**

See Notes to Financial Statement.

CITY OF ROSEVILLE, CALIFORNIA DEPARTMENT OF EDUCATION
SCHOOL-AGE CHILD CARE PROGRAM

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

Operating Revenues:		
Department of Education grants	$	481,168
Local grants and other revenues		387,213
Parent fees - certified children		19,990
Parent fees - noncertified children		2,843,580
Total Operating Revenues		**3,731,951**
Operating Expenses:		
Salaries		3,622,515
Employee benefits		1,229,377
Books and supplies		236,925
Services and other operating expenses		742,499
Depreciation		113,988
Total Operating Expenses		**5,945,304**
Operating Loss		(2,213,353)
Nonoperating Revenues (Expenses):		
Use of money and property		(15,034)
Interest and fiscal charges		(20,500)
Total Nonoperating Revenues (Expenses)		**(35,534)**
Loss Before Transfers		(2,248,887)
Transfers from the City		70,081
Changes in Net Position		(2,178,806)
Net Position (Deficit):		
Beginning of Year		(12,368,293)
End of Fiscal Year	**$**	**(14,547,099)**

See Notes to Financial Statement.

CITY OF ROSEVILLE, CALIFORNIA DEPARTMENT OF EDUCATION
SCHOOL-AGE CHILD CARE PROGRAM

STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2021

Cash Flows from Operating Activities:		
Receipts from customers	$	3,274,868
Receipts from grants		493,578
Cash paid to employees		(5,231,240)
Cash paid to suppliers		(967,932)
Net Cash Used by Operating Activities		**(2,430,726)**
Cash Flows from Non-Capital Financing Activities:		
Transfers from the City		70,081
Receipts from the City for short-term borrowings		2,397,396
Payments to the City on long-term borrowings		(55,000)
Net Cash Provided by Non-Capital Financing Activities		**2,412,477**
Cash Flows from Capital and Related Financing Activities:		
Acquisition and construction of capital assets		(380,439)
Interest paid on capital debt		(20,500)
Net Cash Used by Capital and Related Financing Activities		**(400,939)**
Cash Flows from Investing Activities:		
Loss on investments		(15,034)
Net Cash Used by Investing Activities		**(15,034)**
Net Decrease in Cash and Cash Equivalents		**(434,222)**
Cash and Cash Equivalents at Beginning of Year		434,617
Cash and Cash Equivalents at End of Year	**$**	**395**
Reconciliation of Operating Loss to Net Cash Used by Operating Activities:		
Operating loss		(2,213,353)
Adjustments to Reconcile Operating Loss Net Cash Used by Operating Activities:		
Depreciation		113,988
Increase (decrease) in net pension related amounts		411,415
Increase (decrease) in OPEB related amounts		(770,000)
(Increase) decrease in accounts receivable		38,922
Increase (decrease) in accounts payable		11,492
Increase (decrease) in accrued liabilities		36,029
Increase (decrease) in deposits payable		(2,427)
Increase (decrease) in compensated absences		(56,792)
Total Adjustments		**(217,373)**
Net Cash Provided (Used) by Operating Activities	**$**	**(2,430,726)**

See Notes to Financial Statement.

Note 1: Organization

The City of Roseville (City) operates the School-Age Child Care Program (Program) encompassing 20 childcare centers within the City. Three of these centers provide day care services to subsidized families under the Child Development Program funded by the California Department of Education. The City is financially accountable for the activities of the Program. The program reimburses the City for costs incurred while operating the Program, including costs for salaries and benefits.

These basic financial statements present only the activities of the Program and are not intended to present the financial position of the City, or the results of its operations. The financial statements of the Program are included as an enterprise fund in the City's financial statements.

Note 2: Summary of Significant Accounting Policies

a. Basis of Accounting

The School-Age Child Care Program Enterprise Fund is 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.

The principal operating revenues of the Program are federal, state and local grants, and parent fees. Operating expenses include cost of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

b. Net Position

Net Position is the excess of all the Program's assets and deferred outflows of resources over its liabilities and deferred inflows of resources. As of June 30, 2021, the Program's Net Position is divided into the two classifications described below:

Investment in capital assets describes the portion of net position which is represented by the net book value of the Program's capital assets. The program does not currently have an outstanding balance of debt issued to finance these assets.

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

c. Fair Value Measurement

The Program 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. The Program held no investments outside of the City Pool as of June 30, 2021.

Note 2: Summary of Significant Accounting Policies (Continued)

d. Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the Program's fiduciary net position in the City's California Public Employees Retirement System (CalPERS) miscellaneous 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 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.

e. Other Post-Employment Benefits (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows/deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the City's OPEB 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, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

f. Deferred Inflows of Resources and Deferred Outflows of Resources

In addition to assets, the statement of net position will report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense) until then.

In addition to liabilities, the statement of net position will report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

The Program has two items that are reported in each of these categories relating to the net pension liability and net OPEB liability. These are described in Notes 8 and 9, respectively.

g. Cash and Investments

The Program's cash and investments are included in the City's investment pool (City Pool), which is described in the City's Annual Comprehensive Financial Report (ACFR). The City, as a charter city, has adopted its own investment guidelines, which are consistent with the requirements of the California Government Code. The City Council and the City's Assistant Manager/Chief Financial Officer provide oversight of the City Pool and reaffirm its investment policy on an annual basis. The City Pool is not rated and is not registered with the Securities and Exchange Commission (SEC).

Note 2: Summary of Significant Accounting Policies (Continued)

The Program's position in the City Pool at June 30, 2021 is stated at fair value. The value of the pool shares that may be withdrawn at any time is determined on an amortized cost basis, which is different than the fair value of the Program's position in the pool. The City Pool values participant shares on an amortized cost basis during the year and adjusts to fair value at year-end. The fair value adjustment at June 30, 2021 increased the Program's investment income by $7,463. For further information regarding the City Pool, refer to the City's ACFR on the internet at www.roseville.ca.us.

For the purposes of the statement of cash flows, the Program considers cash and cash equivalents to include all pooled cash and investments, including restricted assets, as these pooled balances have the general characteristics of a demand deposit.

h. Capital Assets

Capital assets are defined as assets with an initial, individual cost of more than $5,000, and an estimated useful life greater than one year. Capital assets are recorded at historical cost. Contributions are recorded at acquisition cost. Depreciation of capital assets is provided on the straight-line method over estimated useful lives between 5 and 40 years.

i. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles in the United States requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Note 3: Cash and Investments

The Program's cash and investments are included in a City Pool, the details of which is presented in the City's ACFR. The Program pools cash from all sources with the City 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's investment policy and the California Government Code permit investments in the City's Bonds, Securities of the Government or its agencies, Certificates of Deposit, Negotiable Certificates of Deposit, Banker's Acceptances, Commercial Paper, the State of California Local Authority Investment Fund (LAIF Pool), Repurchase Agreements, Passbook Savings Account Demand Deposits, and Interest Rate Swaps.

The Program's participation in the City Pool at June 30, 2021 was $395, which was measured based on uncategorized inputs not defined as a Level 1, Level 2, or Level 3 input.

Note 4: Advance from the City and Due to the City

The Program borrowed $300,000 and $205,000 from the City in fiscal years 2012 and 2014, respectively. The program borrowed an additional $300,000 in fiscal year 2018 for the purpose of funding an additional site. The program borrowed an additional $340,000 in fiscal year 2019 for the purpose of funding an additional site. The total balance due to the City as of June 30, 2021 is $945,000. Interest on outstanding amounts accrued is based upon the City's prior year average annual pooled interest rate of return.

The Program recorded a due to the City of $55,000 that represents the amount that will be paid in the next fiscal year. The total balance of $945,000 will be repaid in accordance with the below payment schedule:

Year Ending June 30,	Principal	Interest	Total
2022	$ 55,000	$ 13,495	$ 68,495
2023	55,000	12,709	67,709
2024	55,000	11,924	66,924
2025	55,000	11,138	66,138
2026	55,000	10,353	65,353
2027-2031	275,000	39,984	314,984
2032-2036	327,000	19,235	346,235
2037	68,000	971	68,971
Total	$ 945,000	$ 119,809	1,064,809

The program additionally, borrowed $2,397,396 to cover temporary cash shortfalls in this fund. This balance is expected to be repaid shortly after the fiscal year upon receipt of grant or other reimbursements.

Note 5: Capital Assets

Capital assets activity is summarized below for the year ended June 30, 2021:

	Balance at June 30, 2020	CIP Transfers	Additions	Balance at June 30, 2021
Capital assets, not being depreciated				
Work in progress	$ 3,352	$ (383,791)	$ 380,439	$ -
Subtotal	3,352	(383,791)	380,439	-
Capital assets, being depreciated				
Building and improvements	3,110,995	383,791	-	$ 3,494,786
Machinery and equipment	11,644	-	-	11,644
Computer equipment	169,309	-	-	169,309
Subtotal	3,291,948	383,791	-	3,675,739
Accumulated depreciation				
Building and Improvements	(964,529)	-	(85,770)	$ (1,050,299)
Machinery and equipment	(11,644)	-	-	(11,644)
Computer equipment	(28,218)	-	(28,218)	(56,436)
Total accumulated depreciation	(1,004,391)	-	(113,988)	(1,118,379)
Net capital assets being depreciated	2,287,557	383,791	(113,988)	2,557,360
Capital assets, net	$ 2,290,909	$ -	$ 266,451	$ 2,557,360

Note 6: Compensated Absences

Compensated absences comprise unused vacation leave, sick pay, and certain compensated time off, which are accrued as earned. Unused vacation time and personal holiday may be accumulated up to a specified maximum and are paid at the time of termination from Commission employment. Non-probationary employees in the classified service and unclassified service, whose separation is not caused by dismissal, shall be entitled to payment for sick leave accrued up to their date of separation. The changes in compensated absence balances were as follows:

	Balance Beginning of Year	Increases	Decreases	Balance End of Year	Amount Due Within One Year
Compensated Absences	$ 350,586	$ 81,913	$ 138,705	$ 293,794	$ 216,068

Note 7: Contingencies

The Program participates in State grant programs which are subject to the provisions of applicable State requirements. Management is not aware of any cost differences; however, these programs are still subject to further examination by the grantors and the amount, if any, of expenses which may be disallowed by the granting agencies cannot be determined at this time. The Program expects such amounts, if any, to be immaterial.

Note 8: Defined Benefit Pension Plan

Plan Description – Substantially all full-time Program employees are eligible to participate in the City's Miscellaneous Plan, an agent multiple-employer defined benefit pension plan, administered by CalPERS, which acts as a common investment and administrative agent for its participating member employers. Benefit provisions under the Plan 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. For financial reporting purposes, the Program reports a proportionate share of the City's net pension liability. Accordingly, the disclosures and required supplementary information (RSI) has been reported for the Program as a cost-sharing participant.

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 8: Defined Benefit Pension Plan (Continued)

The Plan's provisions and benefits in effect at June 30, 2021, are summarized as follows:

	Classic	PEPRA
Hire date	Prior to January 1, 2013	After to 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 employer contribution rates*	10.847%	12.500%

*There was an additional contribution amount related to the payment of the Unfunded Actuarial Liability (UAL). This amount is allocated by the City to the City's various funds.

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 the Plan 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. The Program is required to contribute the difference between the actuarially determined rate and the contribution rates of employees.

Employer contribution rates as of the measurement date were 10.847 percent for the Classic Plan Members and 12.500 percent for the PEPRA Plan members. The Program's proportionate share of the City's contributions to the Miscellaneous Plan was $918,967 for the year ended June 30, 2021.

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

As of June 30, 2021, the Program reported a net pension liability of $8,933,574 for its proportionate share of the City's Miscellaneous Plan's net pension liability.

The net pension liability of the Plan was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019 rolled forward to June 30, 2020. The Program's proportion of the City's Miscellaneous Plan's net pension liability was based on the Program's fiscal year 2020 contributions to the City's Miscellaneous Plan relative to the total contributions of the City as a whole. The Program's proportionate share of the City's Miscellaneous Plan net pension liability, measured as of June 30, 2020, was 3.38 percent, which was an increase of 0.08 percent from its proportion measured as of June 30, 2019.

Note 8: Defined Benefit Pension Plan (Continued)

For the year ended June 30, 2021, the Program recognized pension expense of $411,416. At June 30, 2021, the Program reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Contributions paid by the Program subsequent to measurement date	$ 918,967	$ -
Changes in assumptions	-	51,666
Changes in proportion and difference between the Program's contributions and proportionate share of contributions	365,987	-
Difference between expected and actual experience	-	-
Net differences between projected and actual earnings on pension plan investments	117,836	-
Total	$ 1,402,790	$ 51,666

The amount of $918,967 reported in the fund as deferred outflows of resources related to pensions, resulting from the Program's contributions to the City's plan 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 a reduction to pension expense as follows:

Year Ending June 30,	
2022	$ 79,941
2023	162,874
2024	124,313
2025	65,030
Total	$ 432,157

Actuarial Assumptions – The Program's proportion of the City's total pension liability in the June 30, 2019, actuarial valuation was determined using the following actuarial assumptions:

	Miscellaneous
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)
Invetment Rate of Return	7.150%
Mortality	Derived using CalPERS membership data

(1) Depending on age, service and type of employment

The mortality table used was developed based on CalPERS-specific data. For more details on this table, please refer to the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

Note 8: Defined Benefit Pension Plan (Continued)

***Changes of assumptions* –** The investment rate of return was changed from 7.375% to 7.150% between valuation periods ended June 30, 2018 and 2019, respectively.

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 (11-60 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.

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. The target allocation shown was adopted by the Pension Board effective on July 1, 2015.

Asset Class	Assumed Asset Allocation	Real Return Years 1-10[1]	Real Return Years 11+[2]
Global Equity	50%	4.80%	5.98%
Fixed Income	28%	1.00%	2.62%
Inflation Assets	0%	0.77%	1.81%
Private Equity	8%	6.30%	7.23%
Real Assets	13%	3.75%	4.93%
Liquidity	1%	0.00%	-0.92%
Total	100%		

1- An expected inflation of 2.0% used for this period.
2- 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. 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 Program'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.

Note 8: Defined Benefit Pension Plan (Continued)

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 four 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 and is expected to decrease employer contribution rates from less than 1 percent to a decrease of more than 2 percent depending on the plan type. Employees in the PEPRA plans will likely see increases in their contribution rates. Contribution changes will take effect in fiscal year 2023-24.

Sensitivity of the Program's Proportionate Share of the City's Miscellaneous Plan's Net Pension Liability to Changes in the Discount Rate – The following presents the Program's proportionate share of the net pension liability of the City's Miscellaneous Plan's net pension liability, calculated using the discount rate for the Plan, as well as what the Program's proportionate share of the 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
1% Decrease	6.15%
Net Pension Liability	$ 12,347,520
Current Discount Rate	7.15%
Net Pension Liability	$ 8,933,574
1% Increase	8.15%
Net Pension Liability	$ 6,112,630

Pension Plan Fiduciary Net Position – Detailed information about the City's collective net pension liability is available in the City's separately issued ACFR. The City's ACFR may be obtained on the internet at www.roseville.ca.us.

Note 9: Other Post-Employment Benefits (OPEB)

Plan Description – The City provides medical benefits to substantially all retirees under the City of Roseville Other Post Employment Benefit Plan (Plan), a single-employer defined benefit healthcare plan. The City is responsible for establishing and amending the funding policy of the Plan. Benefit provisions under the Plan are established by agreements between the City and its labor units. The plan financial statements can be obtained by contacting the City of Roseville Finance Department at 311 Vernon Street, Roseville, California 95678. For financial reporting purposes, the Program reports a proportionate share of the City's net OPEB liability. Accordingly, the disclosures and required supplementary information (RSI) have been reported for the Program as a cost-sharing participant.

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 are covered by the Plan.

Contributions – Contribution requirements of the Program 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 Program contributed $600,494.

Note 9: Other Post-Employment Benefits (OPEB) (Continued)

OPEB Liability, OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

As of June 30, 2021, the Program reported a net OPEB liability of $4,265,000 for its proportionate share of the City's net OPEB liability.

The net OPEB liability of the Plan 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 rolled forward to June 30, 2021. The Program's proportion of the Plan's net OPEB liability was based on the Program's fiscal year 2021 contributions to the Plan relative to the total contributions of the City as a whole. The Program's proportionate share of the Plan's net OPEB liability, measured as of June 30, 2021, was 4.28 percent, which was an increase of 2.35 percent from its proportion measured as of June 30, 2020.

For the year ended June 30, 2021, the Program recognized an OPEB expense of $212,000. At June 30, 2021, the Program 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
Changes in assumptions	$ 484,000	$ 176,351
Changes in proportion	-	-
Difference between expected and actual experience	-	1,095,909
Net differences between projected and actual earnings on OPEB plan investments	-	750,740
Total	$ 484,000	$ 2,023,000

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as a reduction to pension expense/credit as follows:

Year Ending June 30,	
2022	$ (407,436)
2023	(398,873)
2024	(360,512)
2025	(273,001)
2026	(89,265)
Thereafter	(9,913)
Total	$ (1,539,000)

Note 9: Other Post-Employment Benefits (OPEB) (Continued)

Actuarial Assumptions – The Program's proportion of the City's total OPEB liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions.

Valuation Date	June 30, 2019
Measurement Date	June 30, 2021
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions	
Discount Rate	6.00%
Inflation	2.75%
Payroll Growth	3.00%
Projected Salary Increase	3.00%
Investment Rate of Return	6.25%
Healthcare cost trend rate	Non-Medicare - 7.5%, decreasing to an ultimate rate of 4.0% in 2076
	Medicare - 6.5%, decreasing to an ultimate rate of 4.0% in 2076
Mortality	CalPERS 1997-2015 Experience Study

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study for the period of 1997 to 2015. Further details of the Experience Study can be found on the CalPERS website.

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 pension plan investment expense an 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.

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. The target allocation shown was adopted by the City effective on July 1, 2019.

Asset Class	Target Allocation	Expected Real Return
Equity	60%	4.65%
Fixed Income	40%	0.78%
Total	100%	

Assumed Long-Term Rate of Inflation is 2.75%

Discount Rate – The discount rate used to measure the total pension liability was 6.00 percent. The projection of cash flows used to determine the discount rate assumed that contributions will be made at the current contribution rate. Based on those assumptions,

Note 9: Other Post-Employment Benefits (OPEB) (Continued)

the 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.

Sensitivity of the Program's Proportionate Share of the Plan's Net OPEB Liability to Changes in the Discount Rate – The following presents the Program's proportionate share of the net OPEB liability, calculated using the discount rate for the Plan, as well as what the Program's proportionate share of the net OPEB 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:

	Discount Rate		
	1% Decrease (5.00%)	Discount Rate (6.00%)	1% Increase (7.00%)
Program's net OPEB Liability	$ 5,783,424	$ 4,265,000	$ 3,034,942

Sensitivity of the Program's Proportionate Share of the Plan's Net OPEB Liability to Changes in the Healthcare Cost Trend Rates – The following presents the Program's proportionate share of the net OPEB liability, as well as what the Program's proportionate share of the net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	Healthcare Cost		
	1% Decrease	Current Trend Rate	1% Increase
Program's net OPEB Liability	$ 3,115,249	$ 4,265,000	$ 5,400,786

OPEB Plan Fiduciary Net Position – Detailed information about the City's collective net OPEB liability is available in the City's separately issued ACFR. The City's ACFR may be obtained on the internet at www.roseville.ca.us.

Note 10: New and Future Accounting Pronouncements

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 the effect on the Program's financial statements.

Note 10: New and Future Accounting Pronouncements (Continued)

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 the effect on the Program's financial statements.

GASB Statement No. 91 – In May 2019, the GASB issued Statement No. 91, *Conduit Debt Obligations.* The objective of this Statement is to provide a single method of reporting conduit debt obligations by issues and eliminate diversity in practice. The Statement is effective for reporting periods beginning after December 15, 2021. The City has not determined the effect on the Program's 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 Program's financial statements.

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 address the accounting and financial reporting implications that result from the replacement of an interbank offered rate (IBOR). The Statement is effective for reporting periods beginning after June 15, 2021. The City has not determined the effect on the Program's financial statements.

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 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 Program's 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 Program's 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

Note 10: New and Future Accounting Pronouncements (Continued)

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 Program's financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF ROSEVILLE, CALIFORNIA DEPARTMENT OF EDUCATION
SCHOOL-AGE CHILD CARE PROGRAM

SCHEDULE OF THE PROGRAM'S PROPORTIONATE SHARE OF THE CITY'S NET PENSION LIABILITY (MISCELLANEOUS PLAN)
LAST TEN YEARS**

	2015	2016	2017	2018
Measurement date	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017
Program's proportion of the City's Net Pension Liability (Miscellaneous Plan)	2.28%	2.45%	2.88%	3.91%
Program's proportionate share of the City's Net Pension Liability (Miscellaneous Plan)	$ 3,788,219	$ 4,166,408	$ 5,879,509	$ 8,934,765
Covered Payroll	$ 1,968,152	$ 2,053,457	$ 2,157,033	$ 2,385,506
Program's proportionate share of net pension liability as a percentage of covered payroll	192.48%	202.90%	272.57%	374.54%
Plan fiduciary net position as a percentage of the Total Pension Liability	67.62%	66.97%	63.89%	63.85%

(1) Fiscal Year 2015 was the first year of implementation, therefore only seven years are shown.

2019	2020	2021
June 30, 2018	June 30, 2019	June 30, 2020
3.18%	3.29%	3.38%
$ 7,556,336	$ 8,227,212	$ 8,933,574
$ 2,457,071	$ 2,400,674	$ 2,603,909
307.53%	342.70%	343.08%
65.21%	65.09%	64.55%

CITY OF ROSEVILLE, CALIFORNIA DEPARTMENT OF EDUCATION
SCHOOL-AGE CHILD CARE PROGRAM

SCHEDULE OF THE PROGRAM'S PENSION CONTRIBUTIONS
LAST TEN YEARS**

	2015	2016	2017	2018
Miscellaneous Rate Plan				
Actuarially Determined Contribution	$ 361,740	$ 506,156	$ 588,625	$ 723,026
Contribution in Relation to the Actuarially Determined Contribution	(361,740)	(506,156)	(588,625)	(723,026)
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -
Covered Payroll	$ 2,053,457	$ 2,157,033	$ 2,385,506	$ 2,457,071
Contributions as a Percentage of Covered Payroll	17.62%	23.47%	24.68%	29.43%

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.

2019	2020	2021
$ 677,313	$ 765,391	$ 918,967
(677,313)	(765,391)	(918,967)
$ -	$ -	$ -
$ 2,400,674	$ 2,603,909	$ 2,497,228
28.21%	29.39%	36.80%

CITY OF ROSEVILLE, CALIFORNIA DEPARTMENT OF EDUCATION
SCHOOL-AGE CHILD CARE PROGRAM

SCHEDULE OF THE PROGRAM'S PROPORTIONATE SHARE OF THE CITY'S NET OPEB LIABILITY
LAST TEN YEARS**

	2018	2019	2020	2021
Measurement date	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021
Program's proportion of the City's net OPEB liability	3.22000%	2.21000%	2.35000%	0.57125%
Program's proportionate share of the City's net OPEB liability	$ 4,589,000	$ 3,257,000	$ 4,349,000	$ 4,265,000
Program's covered-employee payroll	$ 1,523,361	$ 2,400,674	$ 2,603,909	$ 2,497,228
Program's proportionate share of net OPEB liability as a percentage of covered-employee payroll	301.24%	135.67%	167.02%	170.79%
Plan fiduciary net position as a percentage of the Total Pension Liability	31.28%	37.07%	48.58%	58.95%

(1) Fiscal Year 2018 was the first year of implementation, therefore only four years are shown.

CITY OF ROSEVILLE, CALIFORNIA DEPARTMENT OF EDUCATION
SCHOOL-AGE CHILD CARE PROGRAM

SCHEDULE OF THE PROGRAM'S OPEB CONTRIBUTIONS
LAST TEN YEARS**

	2018	2019	2020	2021
Valuation Date	June 30, 2017	June 30, 2017	June 30, 2019	June 30, 2019
Actuarially Determined Contribution	$ 287,000	$ 336,000	$ 387,000	$ 600,494
Contribution in Relation to the Actuarially Determined Contribution	(287,000)	(336,000)	(387,000)	(600,494)
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -
Covered-Employee Payroll	$ 1,523,361	$ 2,400,674	$ 2,603,909	$ 2,497,228
Contributions as a Percentage of Covered-Employee Payroll	18.84%	14.00%	14.86%	24.05%

(1) Fiscal Year 2015 was the first year of implementation, therefore only seven years are shown.

SUPPLEMENTARY INFORMATION

CITY OF ROSEVILLE, CALIFORNIA DEPARTMENT OF EDUCATION
SCHOOL-AGE CHILD CARE PROGRAM

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

Grantor/Program Title	CFDA Number	Grantor's Number	Award Amount	Revenue	Expenses
State Awards					
Passed through State of California, Department of Education					
Child Development Division					
General Child Care and Development Program	N/A	CCTR-0169	$ 284,635	$ 284,635	$ 284,635
General Child Care and Development Program	N/A	CCTR-9165*	-	26,069	-
Federal Awards					
Department of Health and Human Services					
Passed through State of California, Department of Education					
Child Development Division					
General Child Care and Development Program	93.575 / 93.596	CCTR-0169	156,635	156,635	156,635
General Child Care and Development Program	93.575 / 93.596	CCTR-9165*	-	13,829	-
Total Federal and State Awards			**$ 441,270**	**$ 481,168**	**$ 441,270**

*Includes prior year contract revenue carryover of $38,898.

Footnote 1. Basis of Presentation

The Schedule of Expenditures of State and Federal Awards includes the expenditures of federal awards of the City. Expenditures are presented on the accrual basis of accounting. The federal information in this schedule is presented in accordance with the requirements of Uniform Guidance, 2 CFR Part 200, Subpart F. Thus, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the financial statements.

CITY OF ROSEVILLE, CALIFORNIA DEPARTMENT OF EDUCATION
SCHOOL-AGE CHILD CARE PROGRAM

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

	CCTR-0169*	Total CDE Contracts	Non-CDE Programs	Total
Operating Revenues:				
Department of Education grants	$ 481,168	$ 481,168	$ -	$ 481,168
Local grants and other revenues	-	-	387,213	387,213
Parent fees - certified children	19,990	19,990	-	19,990
Parent fees - noncertified children	80,762	80,762	2,762,818	2,843,580
Total Operating Revenues	**581,920**	**581,920**	**3,150,031**	**3,731,951**
Operating Expenses:				
Salaries	439,227	439,227	3,183,288	3,622,515
Employee benefits	202,941	202,941	1,026,436	1,229,377
Books and supplies	12,853	12,853	224,072	236,925
Services and other operating expenses	118,546	118,546	623,953	742,499
Depreciation	-	-	113,988	113,988
Total Operating Expenses	**773,567**	**773,567**	**5,171,737**	**5,945,304**
Operating Loss	(191,647)	(191,647)	(2,021,706)	(2,213,353)
Nonoperating Revenues (Expenses):				
Use of money and property	-	-	(15,034)	(15,034)
Interest and fiscal charges	-	-	(20,500)	(20,500)
Total Nonoperating Revenues (Expenses)	**-**	**-**	**(35,534)**	**(35,534)**
Loss Before Transfers	(191,647)	(191,647)	(2,057,240)	(2,248,887)
Transfers from the City		-	70,081	70,081
Changes in Net Position	(191,647)	(191,647)	(2,021,706)	(2,178,806)
Net Position:				
Beginning of Year				(12,368,293)
End of Fiscal Year				**$ (14,547,099)**

*Includes prior year contract revenue carryover of $38,898.

See Notes to Financial Statement.

CITY OF ROSEVILLE, CALIFORNIA DEPARTMENT OF EDUCATION
SCHOOL-AGE CHILD CARE PROGRAM

STATEMENT OF EXPENDITURES BY STATE CATEGORIES
FOR THE YEAR ENDED JUNE 30, 2021

Expenditure Codes		CDE Contract CCTR-0169
2000	Classified Salaries	$ 439,227
3000	Employee Benefits	202,941
4000	Books and Supplies	12,853
5000	Services and Other Operating Expenses	118,546
6000	Capital Outlay	-
Total Expenditures		**$ 773,567**

CITY OF ROSEVILLE, CALIFORNIA DEPARTMENT OF EDUCATION
SCHOOL-AGE CHILD CARE PROGRAM

SCHEDULE OF REIMBURSABLE EQUIPMENT EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2021

Expenditures Under $7,500 Unit Cost		Expenditures Over $7,500 Unit Cost With CCD Approval		Expenditures Over $7,500 Unit Cost Without CCD Approval	
Cost	**Item**	**Cost**	**Item**	**Cost**	**Item**
$ -	None	$ -	None	$ -	None

CITY OF ROSEVILLE, CALIFORNIA DEPARTMENT OF EDUCATION
SCHOOL-AGE CHILD CARE PROGRAM

SCHEDULE OF REIMBURSABLE EQUIPMENT EXPENDITURES FOR RENOVATION AND REPAIRS
FOR THE YEAR ENDED JUNE 30, 2021

Expenditures Under $10,000 Unit Cost		Expenditures Over $10,000 Unit Cost With CCD Approval		Expenditures Over $10,000 Unit Cost Without CCD Approval	
Cost	**Item**	**Cost**	**Item**	**Cost**	**Item**
$ -	None	$ -	None	$ -	None

CITY OF ROSEVILLE, CALIFORNIA DEPARTMENT OF EDUCATION
SCHOOL-AGE CHILD CARE PROGRAM

SCHEDULE OF REIMBURSABLE ADMINISTRATIVE COSTS
FOR THE YEAR ENDED JUNE 30, 2021

	CDE Contract CCTR-0169
Administrative Salaries and Benefits	$ 257,777
Toal Administrative Costs	**$ 257,777**

California Department of Social Services
Audited Attendance and Fiscal Report
for Child Development Programs

Fiscal Year Ending June 30, 2021

Contract Number CCTR-0169

Vendor Code 2191

A U D 9500 v2 Page 1 of 8

Full Name of Contractor City of Roseville School-Age Child Care Program

Section 1 - Days of Enrollment Certified Children

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Infants (up to 18 months) Full-time-plus				2.8792	0
Infants (up to 18 months) Full-time				2.4400	0
Infants (up to 18 months) Three-quarters-time				1.8300	0
Infants (up to 18 months) One-half-time				1.3420	0
Toddlers (18 up to 36 months) Full-time-plus				2.1240	0
Toddlers (18 up to 36 months) Full-time				1.8000	0
Toddlers (18 up to 36 months) Three-quarters-time				1.3500	0
Toddlers (18 up to 36 months) One-half-time				0.9900	0
Three Years and Older Full-time-plus	642	168	810	1.1800	955.8
Three Years and Older Full-time	2,567	895	3,462	1.0000	3,462
Three Years and Older Three-quarters-time	1,676	766	2,442	0.7500	1,831.5
Three Years and Older One-half-time	551	260	811	0.5500	446.05
Exceptional Needs Full-time-plus				1.8172	0
Exceptional Needs Full-time				1.5400	0
Exceptional Needs Three-quarters-time				1.1550	0
Exceptional Needs One-half-time				0.8470	0

Contract Number CCTR-0169

Full Name of Contractor City of Roseville School-Age Child Care Program

Section 1 - Days of Enrollment Certified Children (continued)

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Limited and Non-English Proficient Full-time-plus				1.2980	0
Limited and Non-English Proficient Full-time				1.1000	0
Limited and Non-English Proficient Three-quarters-time				0.8250	0
Limited and Non-English Proficient One-half-time				0.6050	0
At Risk of Abuse or Neglect Full-time-plus				1.2980	0
At Risk of Abuse or Neglect Full-time				1.1000	0
At Risk of Abuse or Neglect Three-quarters-time				0.8250	0
At Risk of Abuse or Neglect One-half-time				0.6050	0
Severely Disabled Full-time-plus				2.2774	0
Severely Disabled Full-time				1.9300	0
Severely Disabled Three-quarters-time				1.4475	0
Severely Disabled One-half-time				1.0615	0
TOTAL CERTIFIED DAYS OF ENROLLMENT	**5,436**	**2,089**	**7,525**	**N/A**	**6,695.35**
DAYS OF OPERATION	**185**	**63**	**248**	**N/A**	**N/A**
DAYS OF ATTENDANCE	**5,436**	**2,089**	**7,525**	**N/A**	**N/A**

36

☐ NO NON-CERTIFIED CHILDREN Check this box (omit pages 3-4) and continue to Revenue Section on page 5.

Contract Number CCTR-0169

Full Name of Contractor City of Roseville School-Age Child Care Program

Section 2 - Days of Enrollment Non-Certified Children

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Infants (up to 18 months) Full-time-plus				2.8792	0
Infants (up to 18 months) Full-time				2.4400	0
Infants (up to 18 months) Three-quarters-time				1.8300	0
Infants (up to 18 months) One-half-time				1.3420	0
Toddlers (18 up to 36 months) Full-time-plus				2.1240	0
Toddlers (18 up to 36 months) Full-time				1.8000	0
Toddlers (18 up to 36 months) Three-quarters-time				1.3500	0
Toddlers (18 up to 36 months) One-half-time				0.9900	0
Three Years and Older Full-time-plus				1.1800	0
Three Years and Older Full-time	1,060	522	1,582	1.0000	1,582
Three Years and Older Three-quarters-time	380	187	567	0.7500	425.25
Three Years and Older One-half-time	165	60	225	0.5500	123.75
Exceptional Needs Full-time-plus				1.8172	0
Exceptional Needs Full-time				1.5400	0
Exceptional Needs Three-quarters-time				1.1550	0
Exceptional Needs One-half-time				0.8470	0

Contract Number CCTR-0169

Full Name of Contractor City of Roseville School-Age Child Care Program

Section 2 - Days of Enrollment Non-Certified Children (continued)

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Limited and Non-English Proficient Full-time-plus				1.2980	0
Limited and Non-English Proficient Full-time				1.1000	0
Limited and Non-English Proficient Three-quarters-time				0.8250	0
Limited and Non-English Proficient One-half-time				0.6050	0
At Risk of Abuse or Neglect Full-time-plus				1.2980	0
At Risk of Abuse or Neglect Full-time				1.1000	0
At Risk of Abuse or Neglect Three-quarters-time				0.8250	0
At Risk of Abuse or Neglect One-half-time				0.6050	0
Severely Disabled Full-time-plus				2.2774	0
Severely Disabled Full-time				1.9300	0
Severely Disabled Three-quarters-time				1.4475	0
Severely Disabled One-half-time				1.0615	0
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT	**1,605**	**769**	**2,374**	**N/A**	**2,131**

Contract Number CCTR-0169

Full Name of Contractor City of Roseville School-Age Child Care Program

Section 3 - Revenue

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs			
Restricted Income - County Maintenance of Effort (EC Section 8279)			
Restricted Income - Other:			
Restricted Income - Subtotal			
Transfer From Reserve			
Waived Family Fees for Certified Children (July and August)	5,615		5,615
Family Fees Collected for Certified Children (September - June)	13,623	6,367	19,990
Waived Family Fees for Certified Children (September - June)			
Family Fees (September - June) - Subtotal	**13,623**	**6,367**	**19,990**
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Fees for Non-Certified Children	49,834	30,928	80,762
Unrestricted Income - Head Start			
Unrestricted Income - Other:			
Total Revenue	**63,457**	**37,295**	**100,752**

Comments:

Contract Number CCTR-0169

Full Name of Contractor City of Roseville School-Age Child Care Program

Section 4 - Reimbursable Expenses

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers (FCCH only)			
1000 Certificated Salaries			
2000 Classified Salaries	331,653	107,574	439,227
3000 Employee Benefits	166,549	36,392	202,941
4000 Books and Supplies	7,444	5,409	12,853
5000 Services and Other Operating Expenses	93,886	24,660	118,546
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)			
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance			
Start-up Expenses (service level exemption)			
Budget Impasse Credit			
Indirect Costs (include in Total Administrative Cost)			
Non-Reimbursable (State use only)			
Total Reimbursable Expenses	**599,532**	**174,035**	**773,567**
Total Administrative Cost (included in Section 4 above)	192,540	65,237	257,777
Total Staff Training Cost (included in Section 4 above)			

Approved Indirect Cost Rate:

☐ NO SUPPLEMENTAL REVENUE / EXPENSES Check this box and omit page 7.

Audit Report Page 6

Contract Number CCTR-0169

Full Name of Contractor City of Roseville School-Age Child Care Program

Section 5 - Supplemental Revenue

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Enhancement Funding			
Other:			
Other:			
Total Supplemental Revenue			

Section 6 - Supplemental Expenses

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
1000 Certificated Salaries			
2000 Classified Salaries			
3000 Employee Benefits			
4000 Books and Supplies			
5000 Services and Other Operating Expenses			
6000 Equipment / Capital Outlay			
Depreciation or Use Allowance			
Indirect Costs			
Non-Reimbursable Supplemental Expenses			
Total Supplemental Expenses			

Audit Report Page

Contract Number CCTR-0169

Full Name of Contractor City of Roseville School-Age Child Care Program

Section 7 - Summary

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Total Certified Days of Enrollment	5,436	2,089	7,525
Days of Operation	185	63	248
Days of Attendance	5,436	2,089	7,525
Restricted Program Income			
Transfer from Reserve			
Family Fees for Certified Children (September - June)	13,623	6,367	19,990
Interest Earned on Child Development Apportionment Payments			
Direct Payments to Providers			
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	599,532	174,035	773,567
Total Administrative Cost	192,540	65,237	257,777
Total Staff Training Cost			

Total Certified Adjusted Days of Enrollment 6,695.35

Total Non-Certified Adjusted Days of Enrollment 2,131

Independent auditor's assurances on agency's compliance with contract funding terms and conditions and program requirements of the California Department of Education, Early Learning and Care Division:

Eligibility, enrollment and attendance records are being maintained as required (select YES or NO from the drop-down box): YES

Reimbursable expenses claimed on page 6 are eligible for reimbursement, reasonable, necessary, and adequately supported (select YES or NO from the drop-down box): YES

Include any comments in the comments box on page 5. If necessary, attach additional sheets to explain adjustments.

Audit Report Page 8

California Department of Education
Audited Reserve Account Activity Report

Fiscal Year End	June 30, 2021
Reserve Account Type	Center-Based
Vendor Code	312191

A U D 9530A Page 1 of 1

Full Name of Contractor City of Roseville

Section 1 - Prior Year Reserve Account Activity

1. Beginning Balance (2019-20 AUD 9530A Ending Balance)	115
2. Plus Transfers to Reserve Account:	Per 2019–20 Post-Audit CDNFS 9530
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Total Transferred from 2019–20 Contracts to Reserve	
3. Less Excess Reserve to be Billed	
4. Ending Balance per 2019–20 Post-Audit CDNFS 9530	**115**

Section 2 - Current Year (2020-21) Reserve Account Activity

	Column A CDNFS 9530A	Column B Audit Adjustments	Column C per Audit
5. Plus Interest Earned This Year on Reserve			
6. Less Transfers to Contracts from Reserve:			
CSPP General-Contract No.			
CSPP General-Contract No.			
CSPP Professional Development-Contract No.			
CSPP Professional Development-Contract No.			
Subtotal CSPP Transfers			
Other Contract No.			
Other Contract No.			
Other Contract No.			
Other Contract No.			
Other Contract No.			
Subtotal Other Contract Transfers			
Total Transferred to Contracts from Reserve Account			
7. Ending Balance on June 30, 2021	**115**		**115**

COMMENTS - If necessary, attach additional sheets to explain adjustments.

Audit Report Page

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH APPLICABLE REQUIREMENTS AND ON INTERNAL CONTROL OVER COMPLIANCE

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

Opinions

We have audited the City of Roseville's (the City) School-Age Child Care Program's (the Program) compliance with the requirements described in the *CDE Audit Guide* (the Guide) issued by the California Department of Education, August 2021, for the year ended June 30, 2021.

In our opinion, the City complied, in all material respects with the compliance requirements referred to above that are applicable to the Program for the year ended June 30, 2021.

Basis for Opinion

We conducted our audit of compliance 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; and the Guide. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report. We are required to be independent of the City and the Program and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's government programs.

Auditor's Responsibilities for the Audit of Compliance

Our responsibility is to express opinions on compliance with the requirements described in the Guide based on our audit. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in the *Government Auditing Standards*, issued by the Comptroller General of the United States, and the Guide. Those standards and the Guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a material effect on the City's School-Age Child Care Program. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. 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.

To the Honorable Mayor and Members of the City Council
School-Age Child Care Program
City of Roseville, California

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, 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 City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Guide, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency* in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance on a timely basis. A *material weakness* in internal control over compliance is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the *CDE Audit Guide* issued by the California Department of Education, August 2021. Accordingly, this communication is not suitable for any other purpose.

Lance, Soll & Lunghard, LLP

Sacramento, California
December 14, 2021

CITY OF ROSEVILLE
CALIFORNIA DEPARTMENT OF EDUCATION
SCHOOL-AGE CHILD CARE PROGRAM

SUMMARY OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2021

None noted.

CITY OF ROSEVILLE
CALIFORNIA DEPARTMENT OF EDUCATION
ROSEVILLE SCHOOL-AGE CHILD CARE PROGRAM

SUMMARY OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2020

None noted.

INDEPENDENT ACCOUNTANTS' REPORT ON AGREED-UPON
PROCEDURES APPLIED TO APPROPRIATIONS LIMIT WORKSHEETS

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

We have performed the procedures enumerated below to the accompanying Appropriations Limit Worksheet No. 6 (or other alternative computation) of the City of Roseville, California, for the year ended June 30, 2022. These procedures, which were agreed to by the City of Roseville and the League of California Cities (as presented in the publication entitled Agreed-Upon Procedures Applied to the Appropriations Limitation Prescribed by Article XIII-B of the California Constitution), were performed solely to assist the City of Roseville in meeting the requirements of Section 1.5 of Article XIII-B of the California Constitution. The City of Roseville's management is responsible for the Appropriations Limit Worksheet No. 6 (or other alternative computation).

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures performed and our findings were as follows:

1. We obtained the completed Worksheets No. 1 through No. 7 (or other alternative computations) and compared the limit and annual adjustment factors included in those worksheets to the limit and annual adjustment factors that were adopted by resolution of the City Council. We also compared the population and inflation options included in the aforementioned worksheets to those that were selected by a recorded vote of the City Council.

   Finding: No exceptions were noted as a result of our procedures.

2. For the accompanying Appropriations Limit Worksheet No. 6, we multiplied line A, last year's limit, by line D, ratio of change, and agreed the resulting amount to line E, this year's limit.

   Finding: No exceptions were noted as a result of our procedures.

3. We compared the current year information presented in the accompanying Appropriations Limit Worksheet No. 6 to the other worksheets described in No. 1 above.

   Finding: No exceptions were noted as a result of our procedures.

4. We compared the prior year appropriations limit presented in the accompanying Appropriations Limit Worksheet No. 6 to the prior year appropriations limit adopted by the City Council for the prior year.

   Finding: No exceptions were noted as a result of our procedures.

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

We were not engaged to and did not perform an audit, the objective of which would be the expression of an opinion on the accompanying Appropriations Limit Worksheet No. 6. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. No procedures have been performed with respect to the determination of the appropriations limit for the base year, as defined by the League publication entitled Article XIIIB Appropriations Limitation Uniform Guidelines.

This report is intended solely for the use of the City of Roseville, California and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

Lance, Soll & Lunghard, LLP

Sacramento, California
July 13, 2021

CITY OF ROSEVILLE
2021-2022
APPROPRIATIONS LIMIT CALCULATION

A.	2020-2021 APPROPRIATIONS LIMIT:	$186,943,868	
B.	2021-2022 CHANGE IN PER CAPITA PERSONAL INCOME:		1.0573%
C.	2021-2022 CHANGE IN POPULATION:		1.0236%
D.	RATIO OF CHANGE (1.0573 X 1.0236):	1.0822	
E.	2021-2022 APPROPRIATIONS LIMIT: ($186,943,868 X 1.0822)	$202,314,319	

COUNCIL COMMUNICATION

CC #: 1899
File #: 0103-32-02

Title:	2022 Legislative and Regulatory Platform for State and Federal Advocacy
Contact:	Mark Wolinski 916-774-5179 mwolinski@roseville.ca.us

Meeting Date: 2/2/2022
Item #: 7.10.

RECOMMENDATION TO COUNCIL

Adopt the attached Legislative Platform, which includes a set of priorities, legislative principles and platforms to guide the City's State and Federal legislative and judicial advocacy programs through 2022. (Attachment A)

BACKGROUND

The State and Federal priorities and legislative platform defined within the document are the result of the City Council's articulation of its goals and priorities during legislative updates and the City Council's Legislative Platform Workshop held December 15, 2021. The Legislative Platform conveys the Council's positions on issues that are currently, or are anticipated to be, the focus of future legislation by the State and Federal governments.

Council's adoption of this platform authorizes the City's active participation to influence State and Federal decision-making on legislative, administrative, regulatory and funding issues and to support judicial advocacy consistent with the City's priorities. Using this document as a guide, the City will adopt positions on specific legislation, regulations and budget proposals, and respond to requests for amicus curiae support when the outcome of a pending lawsuit is likely to significantly affect a priority concern of the City. The Mayor will sign letters based on the City's identified interests; the Mayor and other Council Members will advance City interests through individual and regional advocacy efforts; and the Mayor will act on requests from the City Attorney to join in friend-of-the-court briefs.

Staff recommends that the Legislative Platform be updated annually to be responsive to changes to the State and Federal legislative and regulatory environments and to reflect the interests unique to Roseville, the region and interests that may also be common to cities throughout the State.

Effective Platform Implementation

An assortment of internal and external resources is used to effectively administer the City's legislative platform, they include:

• The City Council Law and Regulation Committee is a standing, advisory committee of the City

Council with review and recommendation authority. The Committee provides a forum to introduce, discuss and more thoroughly analyze selected proposed State and Federal legislation, policies and regulations that have the potential to impact City departments, the community and the region.
• Staff works collaboratively with the City's Federal and State lobbyists to understand and develop strategies for influencing legislation. The City's Federal lobbyist also works closely with staff to help identify funding resources for departmental projects and will review grant applications before they are submitted.
• In addition to the City's lobbyists, staff interacts and participates with organizations such as The League of California Cities, Sacramento Area Council of Governments, North State Water Alliance, Northern California Power Agency, California Municipal Utilities Association and the Roseville Chamber of Commerce to advocate on issues that are important to the City.
• Internally, government relations staff works with staff from each department on legislation, regulations, and project funding opportunities that are important to their departments. During the course of the legislative year staff monitors introduced legislation, develops priority lists of legislation for each department and makes recommendations on letters of support/opposition as the bills progress through the legislative process.
• Government relations staff works closely with the staff of the City's State and Federal representatives to ensure the City's position on legislation is clearly understood by Roseville's representatives. The development of this relationship and exchange of information with the City's representatives is an effort that continues throughout the entire year.

Working collaboratively with the Council's Law and Regulation Committee and the City's internal and external partners ensures that the City's advocacy strategy has the greatest ability to influence legislation and policies that are crucial to the City. The City has successfully demonstrated the ability to work with this process and to develop coalitions that take positions on legislation in a manner that is beneficial and supportive of the adopted platform.

Platform Modifications

Modifications were made throughout the platform to ensure the City is well positioned to effectively advocate for or against legislation, policies and regulations introduced during the 2022 legislative and congressional sessions. These modifications were reviewed and discussed with the City Council during the Council's Legislative Platform workshop.

All additions/edits that were provided for Council's review at the Legislative Platform workshop have been incorporated into the 2022 Legislative and Regulatory Platform for State and Federal Advocacy. In addition, based on comments provided by City Council the following statement was modified in the platform in the described section:

Environmental Utilities Platform
• Roseville's Environmental Utilities (EU) Department operates water, wastewater, and waste services (formerly solid waste) delivering critical public health and sanitation services. EU's services include management of groundwater, recycled water, and stormwater programs for the dual benefit of Roseville's residential and business customers and the environment. There are many external factors that influence how EU operates, what it charges for utility services, and the kinds and quality of services provided to its customers.

FISCAL IMPACT

The costs to implement the legislative advocacy program are included in the City's approved budget. The Legislative Platform has no direct fiscal impact to the City's budget; the platform provides policy direction only.

ENVIRONMENTAL REVIEW

The California Environmental Quality Act (CEQA) only applies to projects which have the potential to cause a significant effect on the environment. Where it can be seen with certainty that there is no possibility that the activity in question may have a significant effect on the environment, the activity is not subject to CEQA. (CEQA Guidelines §15061(b)(3)).

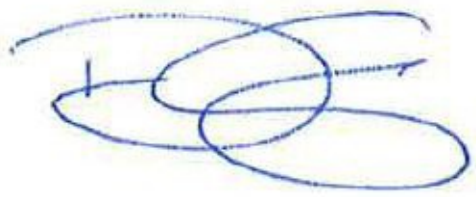
CITY COUNCIL STRATEGIC PLAN/OVERARCHING GOALS

Goal B - Support community engagement and advocacy

Respectfully Submitted,

Mark Wolinski, Government Relations Administrator

Megan Scheid, Deputy City Manager



_____

Dominick Casey, City Manager

ATTACHMENTS:

Description

Legislative Platform 2022 - Attachment A

Attachment A

City of Roseville

2022 Legislative and Regulatory Platform for State and Federal Advocacy

CITY OF ROSEVILLE CALIFORNIA

Roseville City Council

From left to right: Councilmember Pauline Roccucci, Councilmember Scott Alvord, Mayor Krista Bernasconi, Councilmember Tracy Mendonsa, Vice Mayor Bruce Houdesheldt

Roseville City Council Goals 2020-2024

Goal A - Remain fiscally responsible in a changing world

Goal B - Support community engagement and advocacy

Goal C - Maintain a safe and healthy community

Goal D - Enhance economic vitality

Goal E - Deliver exceptional city services

Goal F - Invest in well-planned infrastructure and growth

Contents

Background 1

Strategies for Effective Platform Implementation 2

City of Roseville Priorities for 2022 4

- Administrative Services Goal 6
- Community Development Goal 8
- Public Safety Goal 11
- Economic Development Goal 12
- Electric and Environmental Utilities Goals 14

Critical Concerns for the Upcoming Legislative/Congressional Session 20

Background

The positions defined within this legislative and regulatory platform reflect the City Council's goals and priorities as well as its position on issues that are currently, or are anticipated to be, the focus of future legislation and regulation at the state and federal levels. Council's adoption of this platform authorizes the City's active participation to affect state and federal decision-making on legislative, administrative, regulatory and funding issues and to support judicial advocacy consistent with the City's priorities. The platform was revised to incorporate the City's critical needs taking into account impacts associated with the novel Corona Virus COVID-19.

Using this document as a guide, the City will adopt positions on specific legislation, regulations and budget proposals, and respond to requests for amicus curiae support when the outcome of a pending lawsuit is likely to significantly affect a City priority. The Mayor will sign letters of support or opposition based on the City's identified interests, the Mayor and other Council Members will advance City interests through individual and regional advocacy efforts, and the Mayor will act on requests from the City Attorney to join in friend-of-the-court briefs.

Staff recommends that the Legislative and Regulatory Platform be updated annually to be responsive to changes to the state and federal legislative and regulatory environments and to reflect the interests unique to Roseville and interests that may also be common to cities throughout the state.

Strategies for Effective Platform Implementation

- City staff works collaboratively with our federal and state lobbyists to understand and develop strategies to respond to pending legislation and regulations. The City's federal lobbyist also works closely with staff to help identify funding resources for projects and reviews grant applications before they are submitted. Staff will scrutinize grant requirements for matching funds, environmental review, or for new requirements required to ensure they have a reasonable correlation to the value of the funding and the benefit being derived from the grant.
- Council members and staff participate in stakeholder organizations such as The League of California Cities, Sacramento Area Council of Governments (SACOG), Placer County Transportation and Planning Agency (PCTPA), Sacramento Metropolitan Chamber of Commerce, North State Water Alliance, Northern California Power Agency (NCPA), California Municipal Utilities Association (CMUA), Municipal Information Systems Association of California (MISAC), California Association of Sanitation Agencies (CASA), National Association of Clean Water Agencies (NACWA), Association of California Water Agencies (ACWA) and the Roseville Area Chamber of Commerce to advocate on issues that are important to the City. This allows the City to have a stronger voice and a greater potential to influence key policy and legislative matters.
- Government relations staff works with staff from each department to develop awareness of and understanding of legislation, regulations, and project funding opportunities. During the course of the legislative year, staff monitors legislation, develops priority lists of legislation for each department, and makes recommendations on letters of support or opposition as bills progress through the legislative process.
- Government relations staff strategizes and coordinates with other jurisdictions, special districts and organizations on key issues of common interest to ensure a stronger voice on legislation, regulatory and policy matters.
- City advocacy letters are signed by the Mayor. In the event the Mayor is not available to sign an advocacy letter, the responsibility will reside with the Vice-Mayor.
- Government relations staff works closely with state and federal legislative staff to ensure Roseville's elected representatives clearly understand the City's position on legislation and critical concerns are clearly understood. The development of this relationship and exchange of information with the City's representatives continues throughout the year.
- Proposed City advocacy positions on bills that would result in the issuance of or a vote for a new state bond will be brought to the full Council for its consideration and direction.

Working collaboratively with the Council's Law and Regulation Committee and the City's internal and external partners ensures that the City has the greatest ability to influence legislation and policies that are important to the City. The City has successfully used this process of proactive advocacy and coalition development to take positions on legislation to effectively advance the legislative platform.

Funding Opportunities

To develop outside state and federal funding opportunities for Roseville projects and programs.

We take the following approach to accomplish this:

1. Develop relationships and funding opportunities by actively promoting Roseville projects that provide a mutual benefit for our funding partners.
2. Advocating with local and regional partners for projects and programs worthy of state and federal funding that deliver value to the Roseville community.

State and Federal Funding Requests

Projects (not in order of priority):

1. Cybersecurity technology and IT infrastructure improvements needed to comply with state and federally mandated regulations and laws.
2. Regional road and highway improvements such as I-80/Hwy-65 Interchange, Hwy-65 Widening, Baseline Road widening, and Placer Parkway.
3. Fleet electrification including vehicles, charging facilities, tools, and training.
4. Emerging energy- and water-use efficiency technologies
5. Water supply reliability improvements such as increased conjunctive use capacity, diversification of water supplies as it pertains to implementation of the Roseville Groundwater Strategic Plan, and recommended in other long-range resource planning documents.
6. Technologies and projects that ensure water treatment and conveyance is resilient to climate and other natural disaster impacts, including power disruptions and other threats.
7. Expansion of wastewater digestion capacity to provide organics recycling and generate renewable energy supply.
8. Pursue federal infrastructure funding under the Infrastructure Investment and Jobs Act and the Build Back Better Act.

Initiatives: Promoting economic stimulus and infrastructure investment

a. Projects that provide jobs especially in the areas of energy, water, transportation, public safety and community development.

b. Assistance for business attraction, expansion, retention, and formation.

City of Roseville Priorities for 2022

Citywide Legislative Principles

1. The City of Roseville believes in local control and the ability of the City Council to make decisions that address the needs of residents and businesses within its jurisdiction. In general, the City of Roseville will oppose legislation that erodes local control and will support legislation that increases local control.

2. The City of Roseville also believes in fiscal responsibility and requires financial flexibility to carry out its mission and objectives for the community. The City will oppose legislation that hinders financial flexibility while supporting legislation that encourages financial flexibility.

3. Oppose unfunded mandates from legislation and regulations that requires the City to provide a service or benefit without appropriate and full funding.

4. Oppose legislation that would negatively impact City revenues including but not limited to sales tax, property tax, other General Fund revenues and enterprise fund revenues and support legislation that protects and maintains City sales tax revenue.

5. Support legislation that protects and maintains City sales tax revenue and oppose legislation that erodes this revenue. Any advocacy on sales tax or state bond legislation beyond these guidelines will be brought to the full Council for consideration and direction.

6. Support sponsoring or co-sponsoring legislation that meets the objectives of the City's legislative principles and platform.

7. Support legislation and provide leadership in crafting a regional vision and agenda that leverages regional assets in delivering a better economic and social environment and reinforces the value and versatility of regionalism to address complex regional issues including transportation, economic development, education, land use policy, water supply reliability, environmental concerns, and intraregional inequities in housing and education.

City's Federal and State Legislative Platform

1. Oppose state and federal actions that would lead to incompatible consequences and/or have an adverse impact on the City's ability to comply with state and federal regulations and/or legislation.

2. Support legislation that would further the stated missions of the City's departments and oppose legislation that would impede the ability of each department to effectively meet its operational objectives.

3. Support legislation and regulations that protect City investments in infrastructure and other projects and enhances financial sustainability of City assets.

4. Support legislation and policies that protect our residents and businesses from inconsistent, unnecessary and costly regulations and guidance, mitigation requirements, and permitting mandates

5. Oppose legislation and regulations that would adversely affect or divert City revenues to the state or any other entity.

6. Support legislation that would require the state or federal governments to pay for unfunded mandates.

7. Oppose legislation that would impose significant compliance costs to the City and where a public benefit has not been identified to justify the costs.

8. Oppose legislation that would eliminate or curtail local control over City owned property, physical assets and infrastructure.

Administrative Services Goal

To protect the ability of the City to make decisions unencumbered by onerous policies and regulations that are costly and/or restrictive in how they must be implemented regarding areas of finance, human resources, city clerk, information technology and purchasing; to ensure the City's positions regarding pension reform are clearly articulated by providing input and expertise in response to future legislative efforts.

We take the following approaches to accomplish this:

Administrative Services Platform

1. Support legislation and measures that protect the City's rights in the collective bargaining process.
2. Support legislation, policies and regulations that simplify the administration of public records, election code and Brown Act provisions.
3. Oppose legislation that diminishes enacted workers' compensation reforms and cost controls.
4. Support efforts that engage and include local government in future pension reform discussions and legislation.
5. Oppose legislation and regulations that place new environmental requirements on local agencies that would inhibit the City's ability to fulfill its mission and are not accompanied by funding necessary for implementation.
6. Support legislation, policies and regulations that simplify public procurement and contracting.
7. Oppose legislation that restricts or diminishes the City's ability to procure goods and services efficiently and effectively.
8. Oppose legislation that alters the tax treatment of municipal bonds such as proposals that would cap or eliminate the current tax-exempt status.
9. Support reasonable and common-sense legislation and regulations that clarify conflict-of-interest rules.
10. Support legislation and policies that encourage streamlining of business processes for responding to open records requests and that provide funding for these activities.
11. Support legislation that includes operational expenses as an acceptable use of public, educational, government access (PEG) funds collected from cable-franchise agreements per the Federal Communications Commission for government-access stations.
12. Support legislation that restores the federal tax exemption for advance refunding bonds as a critical cost-savings tool for local governments.

Information Technology Platform

1. Support legislation that promotes and provides funding for increased ability to manage technology, assistance in adhering to regulatory compliance requirements and reducing the risk of cyber-attacks.

2. Oppose legislation that would require public agencies to share information in public settings that could be used by groups or individuals with malicious intent to compromise the systems, services or private information of public employees or citizen

3. Support legislation and regulations that ensure emergency communication capabilities and interoperability for information technology and public safety departments and agencies.

4. Support legislation that would clearly maintain local authority as it applies to platforms like cable, telecommunications, broadband, video, cellular, and Net Neutrality for all current and future development and deployment.

5. Support legislation that promotes artificial intelligence that is human-centric and socially beneficial, fair, explainable and transparent, secure and safe, and accountable.

6. Support legislation for cost-effective environmental technology initiatives.

7. Oppose legislation that would restrict procurement practices or impact vendor interaction.

Community Development Goal

To act on legislation that would affect our ability to amend and implement our General Plan policies and/or restrict local control over development or impose new regulations that will increase development costs and place greater demands on the City's General Fund. The intent of our General Plan policies is to create an attractive, vibrant, well-planned city, demonstrated by balanced land uses with desirable neighborhoods, prosperous businesses, excellent schools, convenient public services and open space and recreation amenities all linked by superior transportation systems that include well-maintained streets, sidewalks, bike paths and transit in a cost- effective and financially sustainable manner.

We take the following approaches to accomplish this:

Public Works Platform

1. Support continued reauthorization of the nation's highway and transit funding bills.
2. Oppose legislation that reduces, restricts or eliminates transportation revenues for transportation purposes or creates new unfunded state and federal mandates on transportation projects.
3. Support legislation that provides additional funding for local roadway maintenance, transportation and infrastructure.
4. Oppose legislation that would increase traffic congestion and/or reduce roadway vehicle capacity as a means of reducing Vehicle Miles Traveled and/or greenhouse gases (GHG).
5. Support legislation that allows local governments to determine local roadway Level of Service (LOS) policy.
6. Oppose legislation that places new restrictive burdens or oversights on local transit.
7. Oppose legislation that reduces the ability to use high-occupancy vehicle (HOV) lanes by transit, paratransit and other high-occupancy use vehicles.
8. Support legislation, policies and regulations that allow the use of Medi-Cal funds for transportation purposes and support Medi-Cal policies that promote the use of transit/ paratransit as Medicaid providers.
9. Support legislation that provides tax incentives for people who use public transit and other alternatives to driving a single-occupant personal vehicle.
10. Support legislation that provides funding for cities to comply with state and federal mandates regarding flood-protection level.

Development Services Platform

1. Support legislation that strengthens local control in the areas of transportation and land-use policies and assists local governments in integrating new growth.
2. Support legislation, policies and regulations that ensure local governments maintain local land-use control and maintain the ability to address local constituents' concerns.

3. Support legislation that ensures local control and flexibility in determining reduction measures for greenhouse gas requirements.

4. Support legislation and regulations that streamline state and federal permitting processes and require agencies to consider the economic impacts and equities of mitigation measures regarding permits for water supply, flood control, air quality, water quality and sustainability. (This list is representative and not intended to be exhaustive).

5. Oppose legislation for new wetlands regulations that duplicates similar requirements at the federal level.

6. Support legislation for California Environmental Quality Act (CEQA) reform that streamlines the environmental review process and reduces opportunities for "green mail" lawsuits.

7. Support legislation that would purge laws and regulations that are redundant and/or no longer applicable or necessary.

8. Advocate for appropriate federal resource agency staffing levels to ensure Endangered Species Act Section 7 Consultations are completed within statutory time frames (in particular, for the National Marine Fisheries Service).

9. Support legislation that ensures the rules governing representation of a city on a Board, Committee, or Commission with regional authority allow for meaningful and continual participation by the most populous cities on that Board, Committee, or Commission.

10. Support legislation that more narrowly defines the California Department of Fish and Wildlife jurisdiction under California Department of Fish and Wildlife Code Section 1600 (Streambed Alteration Agreement).

Parks, Recreation & Libraries Platform

1. Support legislation and measures that fund recreation, fitness, and wellness, and prevention programs for youth and adults.

2. Support legislation that protects funding for the State Library Fund.

3. Support legislation and new measures for park, recreation, and library programs, services, and special events.

4. Support new initiatives that provide funding for park and public facilities development, rehabilitation, and operations.

5. Support full funding of state parks, recreation, bike trails, open space, and library grants; including, but not limited to, the Land and Water Conservation Fund.

6. Support legislation and budgets that fund development of capital park and open space improvements or rehabilitation.

7. Support legislation that funds ongoing operational values for recreation and library programming, including fitness, wellness, enrichment, maintenance, and books/technology for youth and adults.

8. Support legislation that would further fair and appropriate access to park and library resources for all persons; including, but not limited to, homeless persons.

9. Support legislation that defines appropriate penalties for incidents of vandalism and property theft.

10. Support legislation that assists local agencies including parks departments with funding and/or resources for addressing clean-up and hauling of items from homeless encampments.

11. Support legislation that provides increased funding for arts and culture for the benefits it would provide to the residents, schools, and nonprofits regarding arts and culture.

Building Inspection Platform

1. Promote public health and safety in building construction through responsible legislation that adopts building codes through the regulatory process and allows for local control of enforcement.

2. Support legislation that enhances code enforcement through a uniform approach at the state level with input from the local authority by going through the regulatory process.

3. Oppose legislation that mandates specific enforcement requirements through the legislative process.

4. Protect the ability to adopt local amendments to fire and building codes.

5. Oppose legislation that places additional burdens of enforcement on local officials but is not directly related to issues of health and safety.

Public Safety Goal

To act on legislation that hinders our ability to protect and enhance the safety and quality of life for our residents, businesses, customers and partners by providing effective responses to all service requests; to promote programs that minimize risk and maximize the safety for our entire community; and to deliver community risk-reduction programs and exceptional solutions as a cohesive team and in a collaborative manner.

We take the following approaches to accomplish this:

1. Support legislation and funding that would provide police body-worn cameras for state and local policing agencies.
2. Oppose legislation and regulatory policies that negatively affect the funding and operations of the police or fire departments.
3. Oppose legislation that would decrease state and federal funding for programs and services including Homeland Security.
4. Oppose reductions to the levels of state and federal funding opportunities for public safety programs and/or services.
5. Support legislation that ensures flexibility for and local control of all grant resources and funding for public safety technology and mandatory reporting systems.
6. Protect the ability to adopt local amendments to fire and building codes.
7. Oppose legislation that would reduce or eliminate funding for disaster mitigation.
8. Oppose legislation that reduces or eliminates local law enforcement flexibility or otherwise enacts broad sentencing reforms that reduce sentences for non-violent crimes in a general fashion.
9. Support legislation that provides municipalities with local control to provide para-transport, community para-medicine services and illness-prevention practices and programs.
10. Support legislation that provides adequate funding to cities for realignment services and oppose legislation that reduces or eliminates funding for those services.
11. Support legislation that results in regionalization of public safety functions and local control of regionalization of fire services.
12. Support legislation that requires the state to pay for unfunded mandates related to new public safety training requirements.
13. Support legislation that provides new and/or increased funding for mental health programs, services, and substance abuse treatment.

Economic Development Goal

To act on legislation that affects the City of Roseville's ability to create a vibrant business and community environment that enhances the quality of life for our residents, promotes employment opportunities, provides outstanding potential for our businesses and partners to flourish. To provide exceptional facilities, programs, services, affordable housing, and economic opportunities in a safe environment by supporting, activating, and maintaining neighborhoods and commercial districts. To create a vibrant economic development environment by forming effective partnerships for the purposes of acting on legislation that encourages and assists with the development of jobs, businesses and industry sectors and maximizes social and economic opportunities.

We take the following approaches to accomplish this:

Housing and Community Investment Platform

1. Support legislation and appropriations that fully fund assistance for affordable housing, prevention and solutions to homelessness, and community investment funding, including the federal Housing Choice Voucher (HCV)/Section 8, Home Investment Partnerships (HOME) and Community Development Block Grant (CDBG) programs.

2. Support legislation and measures that create new state incentives for affordable housing and infill development.

3. Support legislation that increases flexibility and local control in the state housing element / Regional Housing Needs Allocation (RHNA) process and streamlines environmental statutes.

4. Support streamlining of the requirements for the types of projects that can be funded with state and federal funding.

5. Support legislation and advocacy efforts to protect existing and expand options for housing and community investment funding that will support goals for the City's core area and provide support for community assets.

6. Support legislation that provides funding, accountability, and program resources that address the primary causes of homelessness and address the needs of the homeless population.

7. Oppose legislation that revamps the current RHNA process by reducing local control and/or giving greater authority to the Department of Housing and Community Development (HCD) to oversee and enforce regional housing goals and in determining a methodology for allocating housing needs to regions and local jurisdictions; and, that links housing element certification to non-housing grant sources.

8. Support legislation that expands the local construction workforce through economic development training programs in an effort to reduce the cost of housing and promote economic opportunity for low-income households

Economic Development Platform

1. Oppose legislation and measures that create competitive disadvantages for businesses at local and state levels.

2. Support legislation and measures that allow the City to grow the current economic base by providing the tools and resources needed for businesses to expand and flourish.

3. Support legislation, funding and policies that promote Regional Occupation Programs, trade and skills training, innovation and entrepreneurship, investment in research and development technology, and tax incentives for key industry sectors including manufacturing.

4. Support legislation, policies, and regulations that require economic analysis and/or scientific validation of changes to state policies or regulations before modifications can be enacted.

5. Oppose legislation that negatively impacts the City as it relates to the dissolution and wind-down of the Redevelopment Agency.

6. Support legislation that promotes, enhances and provides incentives for business retention and expansion, while ensuring California's business environment remains an economically viable and competitive destination with national and international markets.

7. Support legislation that supports the development and expansion of higher education institutions including new private institutions and satellite campuses of national universities as an important segment of growth, workforce and economic development throughout the state.

8. Support legislation that creates a new tax increment program that will assist cities and counties with revitalizing their communities through the elimination of physical and economic blight and by providing assistance to building owners, tenants and businesses in their efforts to be successful.

9. Oppose legislation that restricts the City's ability to dispose of real property or retain control over how the property is used.

10. Support legislation, funding, and policies that promote and retain job growth in the City, increase talent pipelines, expand employment opportunities at all levels and support employment opportunities that provide broad public benefits within the City.

Electric and Environmental Utilities Goals

To protect local control over how utilities provide services to our customers; to protect our customers from state and federal legislation, policies, and regulations that have no clear benefit relative to cost; and to oppose legislation, policies, and regulations that create unfunded mandates and compliance requirements that negatively impact the utilities' ability to provide their services and products in the most safe, reliable and cost-effective manner.

Electric Utility Platform

Roseville Electric Utility's mission is to improve the quality of life in our community and to provide customers with safe, reliable electricity at competitive prices and with exceptional service. As technological advancements in the electric utility industry evolve, and new legislative and regulatory mandates emerge, the electric utility will continue to transform its business model to best serve its customers in the most efficient, reliable and cost-effective way.

We take the following approaches to accomplish this:

1. Support legislative efforts that retain local decision-making authority over programs, services, resources and rates.
2. Support legislation that maintains flexibility to comply with regulations in the way that best reflects community priorities.
3. Support legislation that enables meeting the state's energy and environmental policies in a cost-effective and reliable manner.
4. Support measures that promote affordability for our customers.
5. Support legislation that preserves public tax-exempt financing and advanced refunding.
6. Support future transmission system improvements and requirements which ensure that cost allocation is born by the parties that impact and/or stand to benefit from those improvements.
7. Support legislation that provides greater flexibility to meet the Renewable Portfolio Standard (RPS) program; and, oppose legislation that would reduce current flexibility in complying with the RPS program.
8. Support legislation and regulations that streamline permitting for new and existing generating facilities.
9. Support legislation that fosters the utility's role in local and regional economic development efforts including business retention and expansion.
10. Support technology advancements and efficiencies that benefit our customers in a cost-effective and reliable manner.
11. Oppose measures that would decrease our ability to make financial decisions that protect the financial health of the utility.
12. Oppose legislation that creates new jurisdictional review over Publicly Owned Utilities (POU).

13. Oppose legislation that mandates power purchases from specific projects and/or specific resources that do not fit the needs of our community or do not serve our customers in a reliable, affordable manner.

14. Oppose legislation that would reduce funding for existing energy programs and mandates.

15. Oppose legislation that will increase utility operating costs without commensurate funding.

16. Collaborate with neighboring utilities on legislative issues that impact the electric utility industry as a whole.

As part of the legislative and regulatory platform Roseville Electric Utility also takes advocacy positions to promote the City's position before the applicable regulatory agencies.

Environmental Utilities Platform

Roseville's Environmental Utilities (EU) Department operates water, wastewater, and waste services (formerly solid waste) delivering critical public health and sanitation services. EU's services include management of groundwater, recycled water, and stormwater programs for the dual benefit of Roseville's residential and business customers and the environment. There are many external factors that influence how EU operates, what it charges for utility services, and the kinds and quality of services provided to its customers.

We take the following approaches to accomplish this:

Resiliency, Greenhouse Gas (GHG) and Sustainability:

1. Support efforts that reduce GHG emissions where the benefits of the GHG-reduction measures are balanced with costs.

2. Support efforts that allow local governments to develop practical, local solutions to reduce and manage locally generated GHG emissions.

3. Support only those statewide and federal GHG emission estimating, monitoring, and reporting mandates that provide demonstrated benefits to the environment and rate payers.

4. Advocate for policies that provide assistance to address utility resiliency needs, including planning, deployment of technologies, provide redundancy, and improve the environment and other actions.

5. Advocate for policies and funding that will support Roseville and the Sacramento Region address anticipated impacts from climate change with a focus on drought and atmospheric rivers as projected in region-specific modeling in the American River Basin Study by the U.S. Bureau of Reclamation.

6. Identify and pursue funding opportunities to improve the resilience of Roseville's utilities from climate related impacts.

Recycling and Product Stewardship:

1. Advocate for the development of the recycling market by the state and federal governmental entities for recyclables, green waste, food waste, biosolids, plastics, and other organics.

2. Oppose mandated material-disposal bans or restrictions when there is insufficient capacity or available technology within the private recycling market to handle these materials in a more beneficial way besides landfilling.

3. Support cost-effective efforts to reuse waste in a beneficial way if cost-effective.

4. Support efforts to enact a comprehensive statewide Extended Producer Responsibility (EPR) law that allocates end-of-life disposal costs with the producer of the product consistent with Council direction as outlined in Council Resolution 10-278.

5. Support product-by-product EPR laws as a second alternative to a statewide comprehensive EPR law consistent with Council direction as outlined in Council Resolution 10-278.

6. Oppose efforts to increase recycling diversion rates if determined not to be cost-effective relative to the benefits that could be achieved.

7. Oppose efforts to increase statewide tipping fees where there is no clear benefit to Environmental Utilities ratepayers.

Water Supply and Delivery:

1. Continue to safeguard Roseville's water supply contracts – both the City of Roseville's non-CVP water service contracts with neighboring agencies, as well as the City of Roseville's Repayment Water Service Contract executed by the Bureau of Reclamation on February 28, 2020.

2. Support and advocate at the local, regional, state and federal levels to develop, diversify, and fund the city and region's water supply portfolio and achieve a regional water supply that is reliable for generations to come.

3. Support efforts that allocate the costs for Delta and statewide water infrastructure improvements to the parties that either impact the Delta and/or stand to benefit from those improvements, known as the "Beneficiary Pays Principle".

4. Support Delta and statewide solutions that are based upon sound science and up to date data.

5. Oppose efforts that impose arbitrary flow requirements on the American River that are inconsistent and incompatible with responsible water-supply management and undermine the locally developed flow-management principles under the Water Forum Agreement.

6. Support efforts to implement a locally developed Modified Flow Management Standard on the lower American River that supports the Water Forum effort and its successor effort and provides for appropriate carryover storage at Folsom Reservoir.

7. Support proactive and participatory approaches to developing Delta and statewide solutions.

8. Protect primacy of Roseville's (and the region's) ability to manage its groundwater resources.

9. Protect the City's land-use authority and its right to make land-use decisions with respect to water supply.

10. Oppose efforts to standardize water-supply contingency actions.

Drought and Water Use Efficiency:

1. Support efforts that maintain local control over drought-related decisions that are consistent with the City of Roseville's most recent Urban Water Management Plan and Water Shortage Contingency Plan.

2. Support efforts that help local governments maintain water-efficiency programs that meet state objectives, are cost-effective, and make sense for the local conditions.

3. Support state and federal efforts to increase water-efficiency ratings for common consumer products that use water, including tax credits similar to those provided to energy use technologies.

4. Oppose efforts by the State of California to impose additional unrealistic water efficiency targets beyond those being implemented via Assembly Bill 1668 and Senate Bill 606.

5. Oppose proposed water use efficiency standards or water loss standards that do not recognize previous water-supply reliability and water efficiency investments and achievements by the region and local community.

6. Support water efficiency policies that enhance key City investments such as undeveloped and developed park lands the City's urban forest, and oppose policy that would diminish or impair investments.

7. Support efforts that allow local agencies to develop and implement practical and locally controlled water-use efficiency programs and solutions.

Stormwater and Green Infrastructure:

1. Oppose efforts to impose additional state-mandated stormwater program requirements without commensurate funding for those programs.

2. Identify and pursue funding opportunities to support stormwater infrastructure (including green infrastructure) investments that protect Roseville's public health and safety, water quality, and economic development.

3. Support policies that reduce the cost of compliance for stormwater dischargers.

4. Support legislative efforts to reduce the potential of third-party lawsuits pertaining to stormwater quality issues.

5. Support legislation that revises the state Constitution to allow for stormwater programs to establish a funding mechanism that is similar to that of other water utilities under the Proposition 218 reforms.

6. Support efforts to require pesticide manufacturers to produce products that are less harmful to the environment.

7. Support efforts to implement statewide Extended Producer Responsibility (EPR) principles so that manufacturers design their products in a way that has less of an environmental impact upon local waterways (example: car brake pads).

Biosolids, Recycled Water and Energy:

1. Support continued availability and expansion of biosolids beneficial use and disposal options.

2. Support exemption of biosolids from Superfund liability.

3. Support state and federal funding programs for any potential City waste-to- energy projects.

4. Participate in Basin Plan Amendments to address proposed changes in the requirements.

Worker Safety, Recruitment and Training:

1. Support efforts that protect solid waste, water, wastewater and recycled waterworker safety.

2. Support efforts and programs that promote utility workers as great careers

3. Support efforts that require manufacturers to provide training on the servicing of their products. Example: as the state is pushing for the electrification of our fleets we would like to see requirements on the manufacturers of those vehicles to provide training to our technicians so they can provide routine maintenance.

Legislation, Regulations and Permitting:

1. Support legislative reform efforts that require a cost/benefit analysis for new regulations and amendments to permits.

2. Support legislative efforts to reduce the potential of third-party lawsuits pertaining to water quality issues.

3. Oppose efforts to impose a tax or fees where revenue is collected from local ratepayers or agencies and are allocated for statewide projects that have no direct benefit to Roseville's ratepayers.

4. Support legislative and regulatory efforts that increase development and use of available recycled water supplies and create a policy environment that supports the development of emerging advanced treatment technologies.

5. Oppose regulation or other limits on biosolids management options without validated scientific findings on need for new limitations.

6. Advocate for Advanced Clean Fleet regulations that takes into account state legislation and regulations on reducing and mitigating the impacts of short-lived climate pollutants.

7. Oppose efforts to increase whole effluent toxicity testing for recycled water, stormwater and wastewater when it is not cost-effective, has no clear benefit and/or is not based on sound science.

8. Ensure efforts to add testing or regulation for contaminants of emerging concern in recycled water, stormwater, and wastewater are cost-effective, have a demonstrated health benefit and/or is based on peer reviewed, sound science.

9. Actively track, comment, and advocate on proposed regulatory activities to address per- and polyfluoroalkyl (PFAS) substances.

10. Support policies or regulations that streamline environmental compliance while protective of public health.

11. Monitor and advocate for laboratory standards that are reasonable, cost-effective, and ensure data quality for the City's water quality laboratory which supports the core mission of protecting human health, the environment and safety.

12. Support modernization of permitting processes, including extended permit terms of up to ten years to address the lifecycle of technologies and construction schedules.

13. Support efforts to streamline permitting, construction, and funding of facilities that allow the City to transform waste into energy or useful products.

14. Actively track, comment, and advocate on proposed changes in National Pollutant Discharge and Elimination System Permits and Waste Discharge Requirements from the State Water Board and Regional Water Boards.

15. Support policies that reduce the cost of compliance for wastewater dischargers.

Critical Concerns for the Upcoming Legislative/Congressional Session

- **Tax or Fees** – The City has concerns regarding the Legislature's desires to establish effective constraints on the ability of local agencies to impose fees and charges to mitigate housing impacts. We will advocate for local control and the ability to impose fees and charges to mitigate the impact of new development on current residents and businesses.
- **Accessible, Affordable, and Safe Drinking Water** – While the customers of the City of Roseville enjoy access to safe, reliable, and affordable drinking water, there are many in California that do not. Roseville is supportive of innovative statewide policies to help bridge that gap, so long as the financial burden is not carried by our customers.
- **Additional Water Efficiency Requirements while Water Agencies implement AB 1668 and SB 606** – The City of Roseville is actively implementing AB 1668 and SB 606. During droughts, there is a tendency for new legislative concepts to be introduced as a reactive response to drought conditions. Often such actions do not add value, place a local financial burden and get in the way of implementation of new water efficiency laws already in place. It is the City of Roseville's belief that the State Legislature should allow for implementation of these new water efficiency laws first, evaluate the effectiveness of such laws and then determine whether additional legislative actions are needed.
- **Existing Investments in Roseville's Circular Economy** – The City is concerned with proposed policies related to short-lived climate pollutants and the state's efforts to require zero-emission vehicles including heavy-duty fleet vehicles such as our refuse trucks. We will work to educate state and federal policy makers about the unique role that full-service cities can play in meeting climate goals.
- **Cost-Effective Utilities** – The ability to provide reliable and cost-effective utilities to the residents and businesses of Roseville continues to be a central concern as new state and federal mandates are proposed that would increase the utilities operational costs. We will continue to advocate to maintain local control of utility rate setting and oppose any state or federal efforts to reduce local control.
- **Federal and State Funding for Water, Transportation and other Infrastructure Projects** – Maintaining or increasing funding for these types of projects and improvements is critical for the City's ability to maintain a robust economy, providing high paying jobs, upgrading and maintaining roadways, and meeting future infrastructure and transportation demands. Federal assistance in the form of grants, highly subsidized loans, Build America Bonds, and Advanced Refunding are examples of federal assistance that should be part of any federal assistance program.
- **Cybersecurity** – Future state and federal laws regarding cybersecurity will continue to affect the City and the community. Implementing new cybersecurity requirements will add significant expense to the operation of the City's information technology systems. Support legislation and state and federal budget requests that would provide funding for upgrades to the information technology systems that are needed to meet new mandates and requirements.
- **Changes to Tax-Exempt Status of Municipal Bonds** – Any proposals that would cap or eliminate the tax exemption on municipal bonds would significantly reduce the City's ability to finance major projects. This would negatively and severely impact the City's budget, increase rates for utility customers, and have a damaging effect on the community at large.

- **Modifications to Government-Operated Mortgage Programs** – The City will remain active in understanding the changes being considered at the federal level to modify government-operated mortgage programs, tax deductions, and to write new banking regulations regarding mortgage-related lending programs.

- **Challenges with State and Federal Permitting Processes** – The City has concerns with various permitting processes at both state and federal regulatory agencies, that hinder the ability of private and public projects to obtain approval within a reasonable amount of time. Of current concern are the stringent new permit requirements for development projects adopted by the State Water Board in April 2019, effective May 2020. The new requirements significantly broaden the definition of regulated wetlands and waters of the State, which add new and complex requirements to the permitting process. The changes will subject projects to considerable increased time and cost delays.

- **Changing Economy** – The City is interested in discussions regarding local tax systems including the fundamental shift from purchasing taxable commodities to purchasing non-taxable services and ultimately how these changes will affect the City's ability to fund basic services.

- **Sales Tax** – The City is concerned with the uncertainty over potential changes to the sales tax allocation structure that would result in a loss of revenue to the City. The City will actively monitor the ever-changing discussions and will remain engaged to ensure the City's best interests are represented regarding any future changes to the sales tax structure.

- **Housing and Homelessness** – The City will remain active in addressing the needs of the City's homeless population with a primary focus on preventing and reducing the population of chronically homeless individuals by providing solutions that address the fundamental causes of homelessness and by supporting solutions that provide permanent housing options and required supportive services.

- **Redistricting Process** – Municipal and Regional Electoral Boundaries – The City has concerns regarding any actions or proposed legislation that dictates the local re-districting process which happens every 10 years and after every U.S. decennial Census. Furthermore, we are concerned with any changes to regional electoral boundaries that would dilute or segregate the City's communities of interest and that would disrupt the shared common social and economic interests that should be included within the same district(s) for purposes of the City's effective and fair representation.

- **CalPERS Investment Policy** – The City has concerns with actions taken or proposed by the CalPERS Board and the State Legislature to divest from certain companies or industries to be "socially responsible". These policy decisions come at the price of reduced market rates of return on pension plan investments. The pension funding requirement not covered by investment returns will be borne by the state and local governments, and ultimately California taxpayers.

- **Federal and State Funding for Parks and Library Projects** – The City is interested in efforts to maintain or increase funding for these types of projects and improvements. The funding is critical for the City's ability to upgrade and ensure access to the City's parks, recreation, and library facilities.

- **Substance and Opioid Abuse Funding** – The City supports legislation that increases funding levels for substance and opioid abuse programs and services that will help those who are addicted or abusing substances with overcoming their addiction. The addiction/abuse cycle has negative implications for our community and use of public safety resources.

- **Procurement Mandates** – The City is concerned with any efforts that would create new procurement mandates for resources that do not fit the needs of our community or do not serve our customers in a reliable and affordable manner.

- **Affordability** – As more state policies are adopted and included as a component of electric rates, the City is concerned that it will become increasingly challenging to keep electric rates low. The City will continue to advocate for local control when approaching new policies that may result in rate increases.

- **Electric Vehicles** – The Governor's Executive Order N-79-20 set a goal for 100 percent of in-state sales of new passenger cars and trucks to be zero-emission by 2035. This policy will create new, increased demand for electric vehicles in the foreseeable future and will call for electric utilities to be instrumental in electrifying the transportation sector. The City will continue to evaluate the electric system infrastructure and capacity needs to accommodate these targets on an ongoing basis while coordinating efforts related to transportation electrification among City departments. The City supports electric vehicle deployment as a means to foster safe and healthy communities and economic growth.

- **Funding/Grant Opportunities** – The City supports efforts to bring new technology online in Roseville. The City will continue to watch for grant and other funding opportunities that could be used for new technology demonstration and deployment in the City of Roseville, especially as the state transitions to new requirements in the electric and transportation sectors.

- **Jurisdictional Concerns** – Following recent wildfires, heatwaves and power supply shortages, the City is concerned that a statewide effort to address these events could lead to new oversight over publicly owned utilities and additional limits to local control. The City will oppose legislation that creates new jurisdictional review over POUs or imposes new limits on our ability to make decisions at the local level.

- **Wildfire Prevention, Preparedness and Response** – The City has been proactive in developing a wildfire mitigation plan to ensure a safe and reliable electric grid for our community. In response to the growing concern over wildfires statewide, the City is concerned with a one-size-fits-all approach to addressing wildfires, which may not be well-suited for cities like Roseville that are not located in a high fire risk area.

- **Acceleration or Alteration of Existing Clean Energy Targets** – As the electric department moves forward in meeting the existing Renewable Portfolio Standard (RPS) and Greenhouse Gas (GHG) emission reduction targets that are currently in place in the electric sector, there is some concern that these targets could move or change in ways that may complicate the existing planning environment. The City is concerned about an acceleration of the existing targets or a change to the rules mid-course that could be costly and impractical to implement.

- **Back-up Power, Distributed Energy Resources and Microgrids** – In response to the recent public safety power shutoffs that have been implemented across the state, Roseville Electric is concerned that there may be new requirements to add redundancy to the system through procurement mandates for specified back-up power applications, distributed energy resources and microgrids. Resiliency and redundancy are already embedded in the operation of our electric system and creating additional mandates in this regard may add unwarranted costs to our customers.

- **Transportation Development Act** – Continue to monitor Transportation Development Act legislation to ensure local control and funding use is not restricted further.

- **Challenges with Legislation Mandating How Housing is Developed** – The City has significant concerns with the continuing onslaught of legislation that is mandating how housing is developed in the state. This includes the elimination of control local governments have over land use, zoning, and permitting approvals. The sheer volume and breadth of legislation has required significant staff time and expense to track and implement. Moreover, while legislation continues to focus the responsibility for solving the State's housing crisis on local governments, it neglects to provide the necessary tools to do so. Since the loss of redevelopment in California, local governments have been challenged to assist housing development in our communities. It is imperative that the state provide municipalities with new tools they can employ to meet the countless new housing requirements being imposed on them by the state.

- **Section 230 of the Communications Decency Act of 1996** – City departments will stay actively engaged in discussions at the state and federal level regarding changes to Section 230 and will provide input that would support actionable changes to the framework to ensure resulting standards meet the needs of public safety, current and forthcoming technology.

- **Information Technology Engagement in the Regulatory Process** – Support the inclusion of language in legislation that ensures the participation of local governments in the process of developing new regulations and/or the process for implementing new state and federal requirements.

- **Federal Funding for Transit** – Federal Transit Administration (FTA) grants require approval from the United States Department of Labor (USDOL). USDOL recently determined that California's Public Employees' Pension Reform Act of 2013 (PEPRA) restricts agencies from bargaining in good faith with transit employees. As a result, FTA plans to withhold grant funds from Roseville Transit and other California transit agencies. This could impact over $3,600,000 in FTA COVID-19 relief funding programmed for Roseville Transit in FY22 and FY23. The City of Roseville will support efforts to overturn the USDOL and FTA decisions while maintaining PEPRA as an important tool to control local agency pension costs.

- **Federal Funding for Active Transportation and Streets** – The Federal Highway Administration (FHWA) and Caltrans recently requested changes to the Congestion Mitigation and Air Quality (CMAQ) and Regional Surface Transportation Block Grant Program (RSTBGP) funding processes. Per regional funding agreements, CMAQ and RSTBGP are passed through to Placer County Transportation Planning Agency and distributed to local agencies by formula based upon population and (for RSTBGP only) maintained road miles. CMAQ funds average $1,300,000 annually and are used for qualifying bicycle, pedestrian and other projects that reduce emissions such as roundabouts. RSTBGP averages $1,500,000 annually and is one of the most flexible federal transportation funding programs as nearly all types of transportation projects are eligible, and in Roseville have been used for arterial road resurfacing. The City of Roseville does not support the proposal because we would lose local control and be required to participate in the Sacramento Area Council of Governments competitive funding program.

- **National Flood Insurance Program (NFIP) updates and Community Rating System (CRS) program changes** – The NFIP is insolvent, and with the increasing effort to make federal programs socially equitable and create environmental justice, FEMA is at crossroads with their NFIP and CRS programs. FEMA recently released the "Risk Rating 2.0 - Equity in Action" flood insurance program in hopes of bringing greater solvency and stability; however, there are concerns that its complexity will frustrate policyholders, which historically leads to Congressional redirectives of the NFIP. The City has concerns that ongoing NFIP instability may lead to Congress terminating the NFIP and its subordinate CRS program, both of which have great value to Roseville residents, especially with Risk Rating 2.0 applying Roseville's 45% CRS discount in all flood zones, as opposed to the previously applied discount only in high hazard zones.

- **Pole Attachments/Communications Equipment** – The City opposes any legislation that would further diminish local control over attachments on publicly-owned infrastructure and that would go beyond the current requirements or that would create alternative requirements that would conflict with exemptions granted to public providers under the Communications Act or would have negative implications on revenue recovery, aesthetics and most importantly, safety.

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 #: 8.1.

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	Variance ($)

Year-End Results	
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 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.

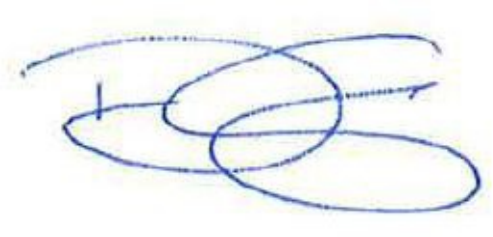
CITY COUNCIL STRATEGIC PLAN/OVERARCHING GOALS

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:

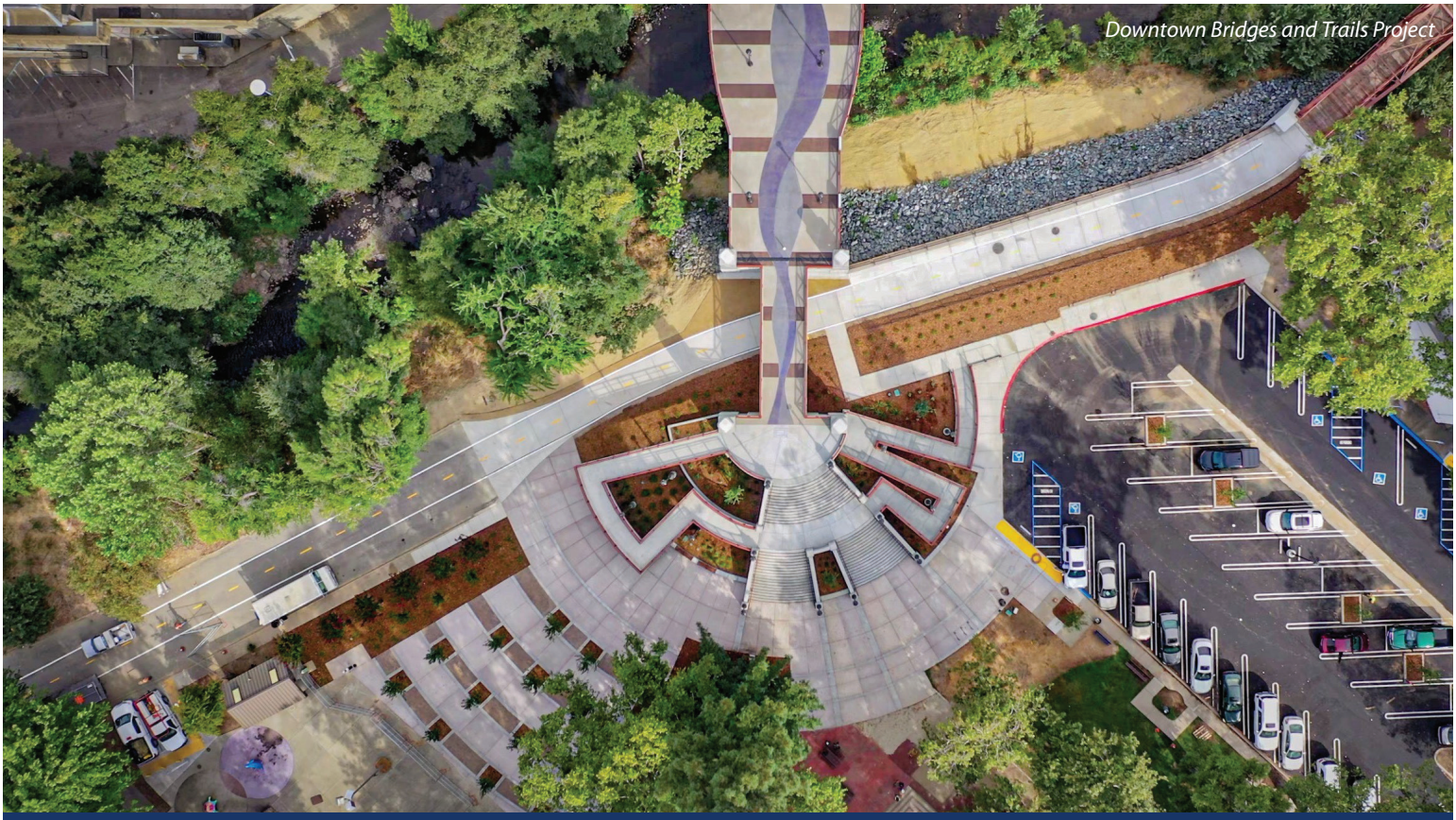
Description

FY2020-21 Fourth Quarter Report

Ordinance 6447

Budget Adjustment

Street Resurfacing Plan Detail



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).

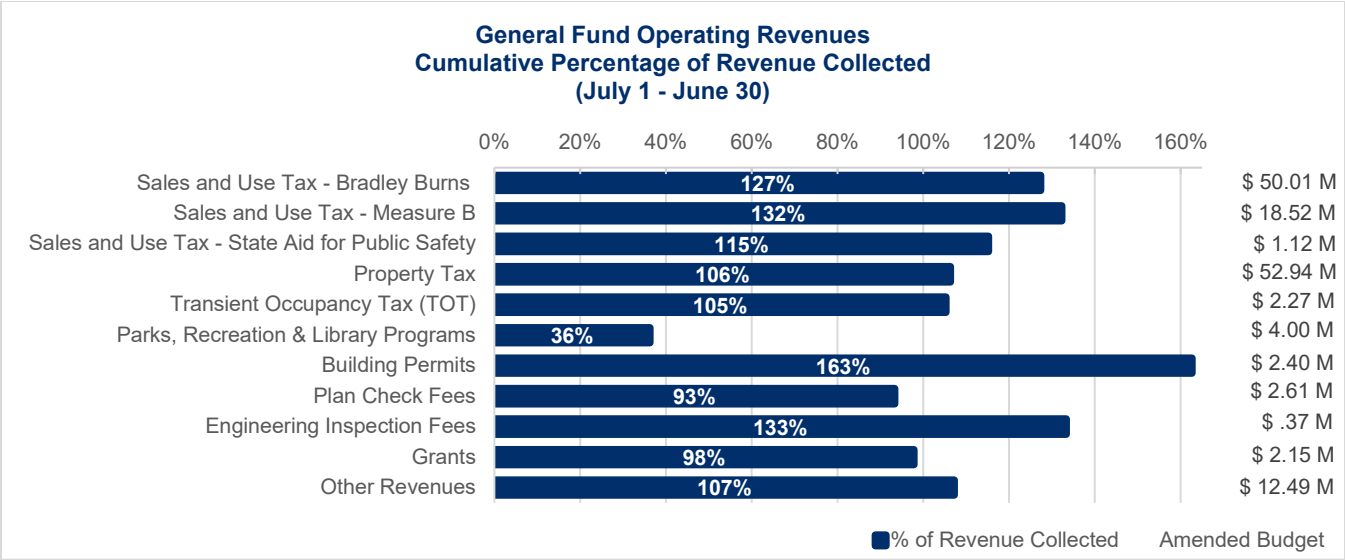
Staff plans to seek City Council's direction on developing a spending plan for the $23.1 million in remaining General Fund surplus funds at the February City Council Priorities Workshop.

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

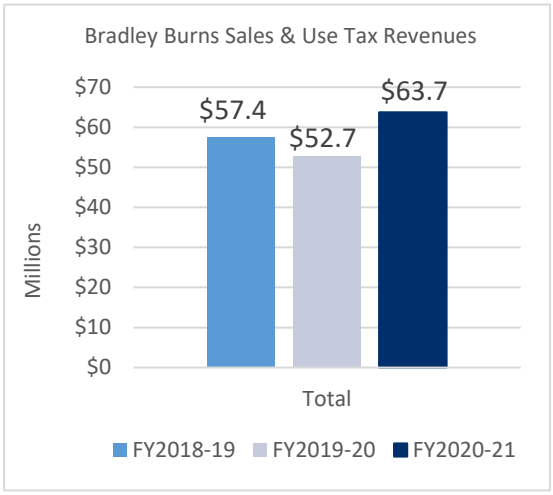
The following table includes cumulative General Fund operating revenue through the fourth quarter and a revenue budget to actual comparison for FY2020-21.

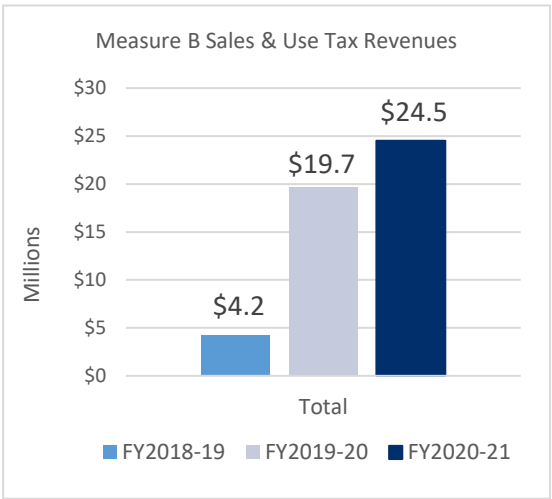
Revenue Type	Budget to Cumulative Revenue Comparison (July 1 – June 30)			
	Amended Budget	Cumulative Revenues	Balance Remaining	% of Budget
Sales and Use Tax - Bradley Burns	$ 50,010,000	$ 63,700,772	$ 13,690,772	127%
Sales and Use Tax - Measure B	18,522,600	24,509,762	5,987,162	132%
Sales and Use Tax - 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%**

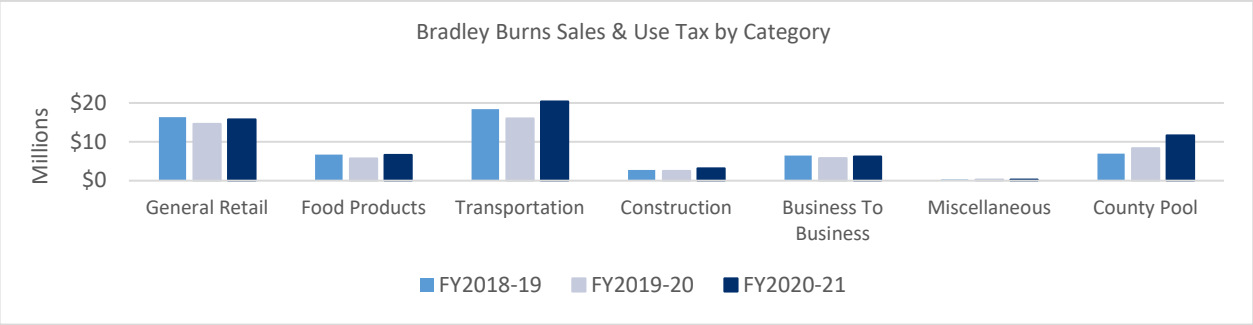


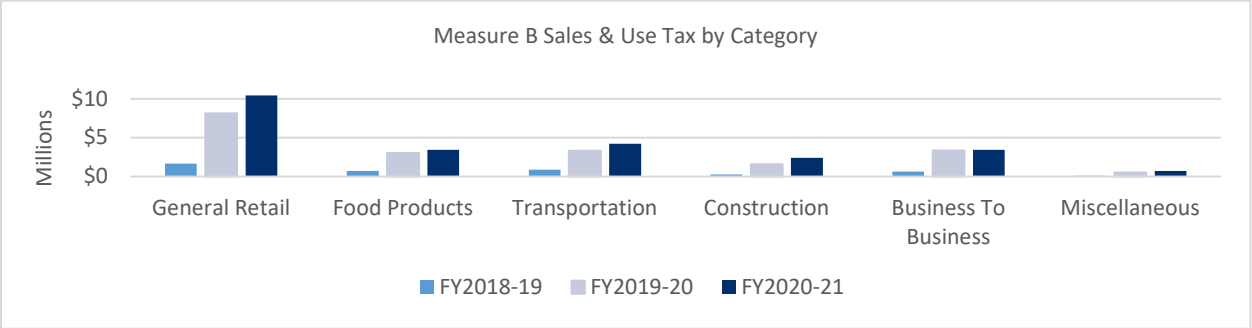
General Fund operating revenues ended the fiscal year $21 million or 13 percent higher than estimates. The following is an explanation of the notable variances:

- **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.



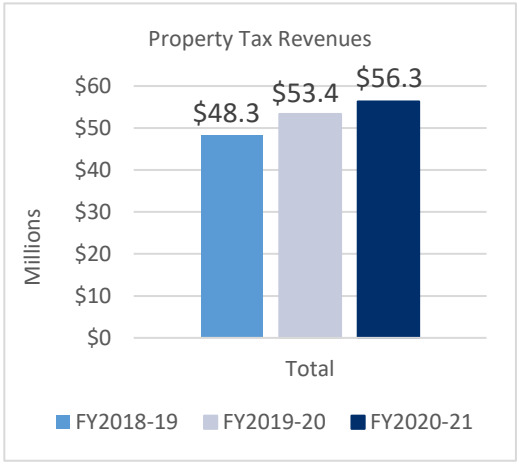






Additional Sales Tax Information: The City's sales tax consultant has prepared a detailed report of sales tax and business activity. This report provides a list of the top 25 sales tax remitters, a summary of cash receipts, and sales tax data by economic category. The report is attached to the end of 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.

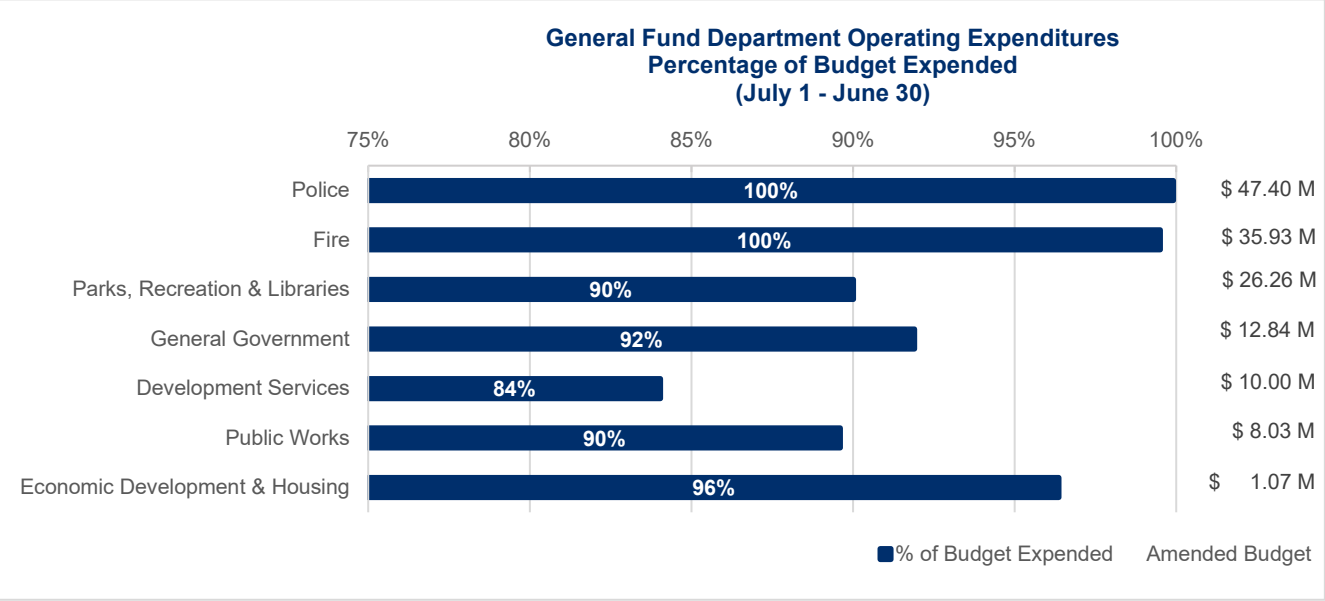
General Fund: Operating Expenditures

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

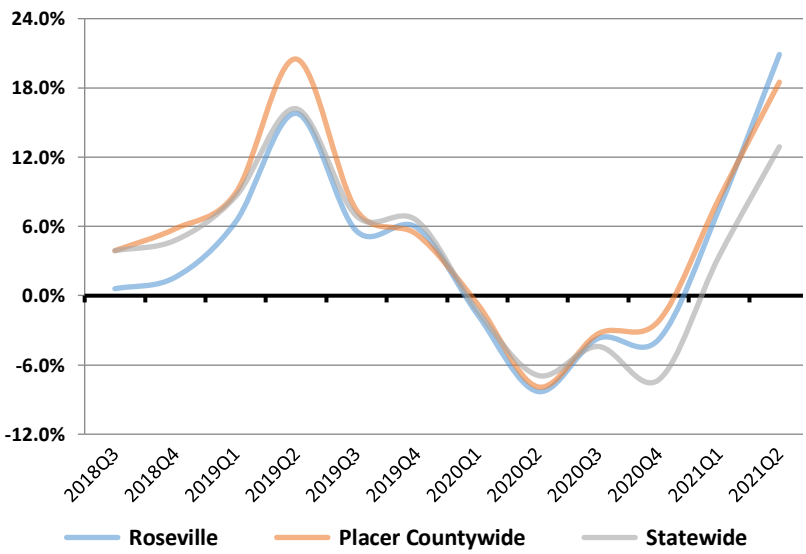
ARCO AM/PM MINI MARTS
AUTONATION CHRYSLER DODGE JEEP RAM ROSEVIL LE
AUTONATION HONDA
BMW OF ROSEVILLE
CARMAX AUTO SUPERSTORES
COSTCO WHOLESALE
ENTERPRISE RENT-A-CAR
FUTURE FORD
FUTURE NISSAN
GMC RELIABLE
HOME DEPOT
JOHN L SULLIVAN CHEVROLET
JOHN L. SULLIVAN'S ROSEVILLE KIA
LEXUS OF ROSEVILLE
LOWE'S HOME 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)

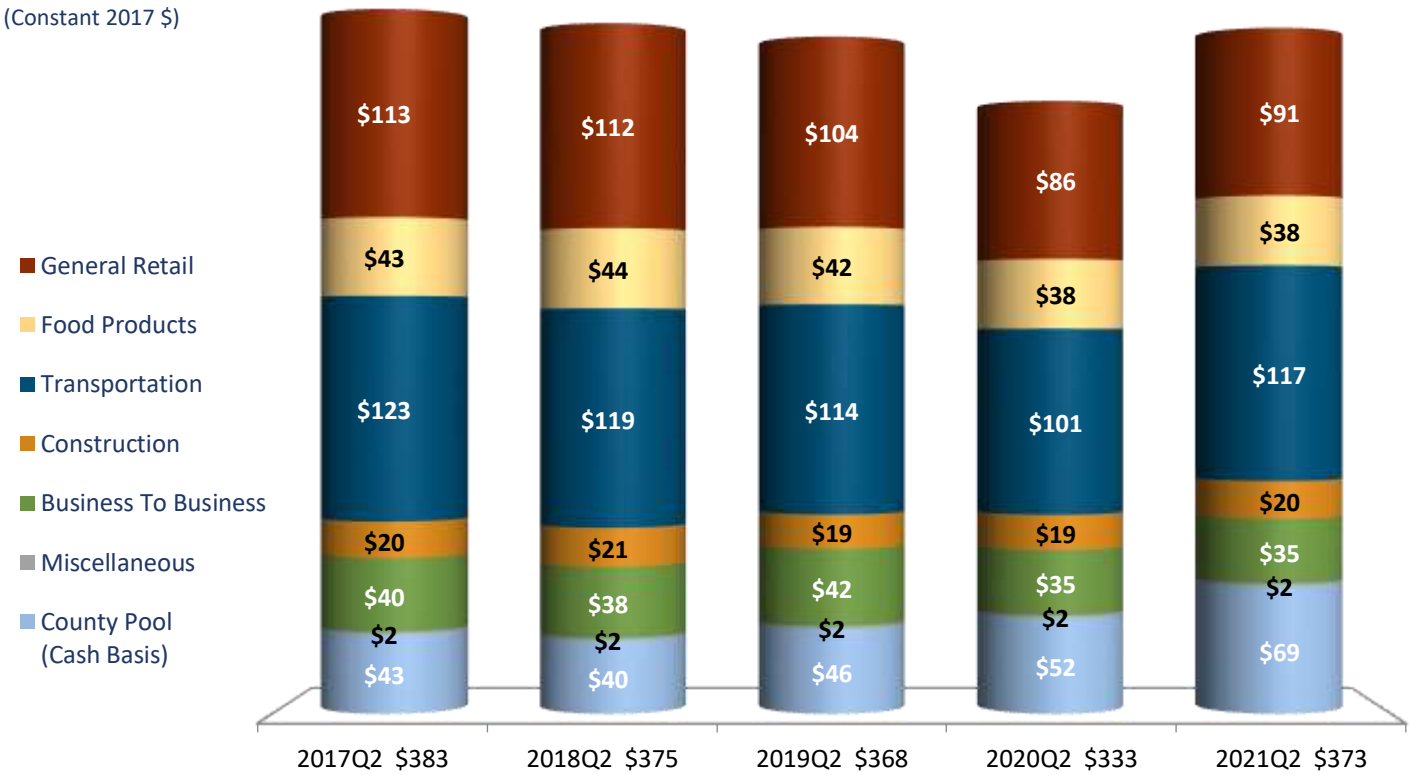
- **Personal Income:** U.S. personal income increased by 2.7% in the Second quarter of 2021, compared to same quarter previous year. This increase was after a 5.2% growth in the first quarter of 2021. (BEA)

Roseville

Annual Per Capita Sales Tax

Adjusted for Inflation

(Constant 2017 $)



ORDINANCE NO. 6447

AN ORDINANCE OF THE COUNCIL OF THE CITY OF ROSEVILLE AUTHORIZING CERTAIN AMENDMENTS TO THE FISCAL YEAR 2021-22 BUDGET AND DECLARING THIS ORDINANCE TO BE IMMEDIATELY EFFECTIVE AS AN APPROPRIATION MEASURE

THE CITY COUNCIL OF THE CITY OF ROSEVILLE DOES ORDAIN AS FOLLOWS:

SECTION 1. The City of Roseville Annual Budget, Fiscal Year 2021-22, is hereby amended by transferring an additional appropriation to and from the activities indicated below:

Year-End Budget Adjustments, as listed on attached list.

SECTION 2. This ordinance is hereby declared to be an appropriation measure, immediately effective pursuant to the provisions of Section 5.03 of the Charter.

SECTION 3. The City Clerk is hereby authorized and directed to post a true copy of the foregoing ordinance in each of three conspicuous locations in the City and shall immediately after such posting enter in the ordinance book, under the record of the ordinance, a certificate under her hand stating the time and place of such publication by posting.

PASSED AND ADOPTED by the Council of the City of Roseville, this____day of _____, 20_, by the following vote on roll call:

AYES COUNCILMEMBERS:

NOES COUNCILMEMBERS:

ABSENT COUNCILMEMBERS:

_____
MAYOR

ATTEST:

_____
City Clerk

REQUEST FOR BUDGET ADJUSTMENT

FISCAL YEAR: FY2021-22

REQUESTER NAME & TITLE: Scott Pettingell, Budget Manager

PREPARER NAME & TITLE: Scott Pettingell, Budget Manager

COUNCIL DATE (if applicable): 2/2/2021

DEPARTMENT/DIVISION: Finance

ORDINANCE:

EXPENDITURES/EXPENSES/TRANSFERS OUT

ACCOUNT STRING				BUDGET ($)	DESCRIPTION
Fund	Account	Center	Project	Adjustment	
1001	5411	84001	500224	3,740,000	Establish repair and maintenance expenditure budget for 2021 General Fund Arterial Resurfacing Project
1001	5301	84001	500224	440,000	Establish professional services expenditure budget for 2021 General Fund Arterial Resurfacing Project
1001	5080	84001	500224	220,000	Establish secondary labor expenditure budget for 2021 General Fund Arterial Resurfacing Project
1001	5516	48040		700,000	Increase Fire Department General Fund expenditure budget to fund the replacement of a tractor drawn ariel fire truck (07-438)
1001	5670	10001		300,000	Replenish General Fund Contingency
			TOTAL	5,400,000	

REVENUES/TRANSFERS IN

ACCOUNT STRING				BUDGET ($)	DESCRIPTION
Fund	Account	Center	Project	Adjustment	
4005	4254	62601		700,000	Increase Fleet Replacement Fund revenue budget for purchase of tractor drawn ariel fire truck
			TOTAL	700,000	

NET ADJUSTMENT	4,700,000	

FUND BALANCE

ACCOUNT STRING				BUDGET ($)	DESCRIPTION
Fund	Account	Center	Project	Adjustment	
1001	[illegible]	0		(5,400,000)	Decrease in General Fund available resources
4005	[illegible]	0		700,000	Increase in Fleet Replacement available resources
			TOTAL	(4,700,000)	

Justification for Budget Adjustment:

The City finished Fiscal Year (FY) 2020-21 with a General Fund budget surplus of $28.5 million. Staff recommends appropriating $5.4 million of this funding for the following projects:

-Street Resurfacing: Appropriate $4.4 million in General Funds in a multi-year project (500224 - 2021 General Fund Arterial Resurfacing Project) to resurface portions of Cirby Way, Old Auburn, Rocky Ridge, Douglas, and Pleasant Grove.

-Tractor Drawn Aerial Fire Truck: The City has accumulated approximately $1 million of the $1.7 million needed to replace a tractor drawn aerial fire truck. Staff recommends that the City Council approve the appropriation of $700,000 in General Funds to fully fund the replacement of this fire apparatus. This recommended budget adjustment also includes the authority to move the General Funds to the Fleet Replacement Fund to purchase the replacement vehicle in FY2022-23.

- General Fund Contingency: 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. Staff recommends replenishing the General Fund contingency by $300,000 to address any unanticipated requirements during the remainder of the fiscal year.

REQUIRED APPROVALS:

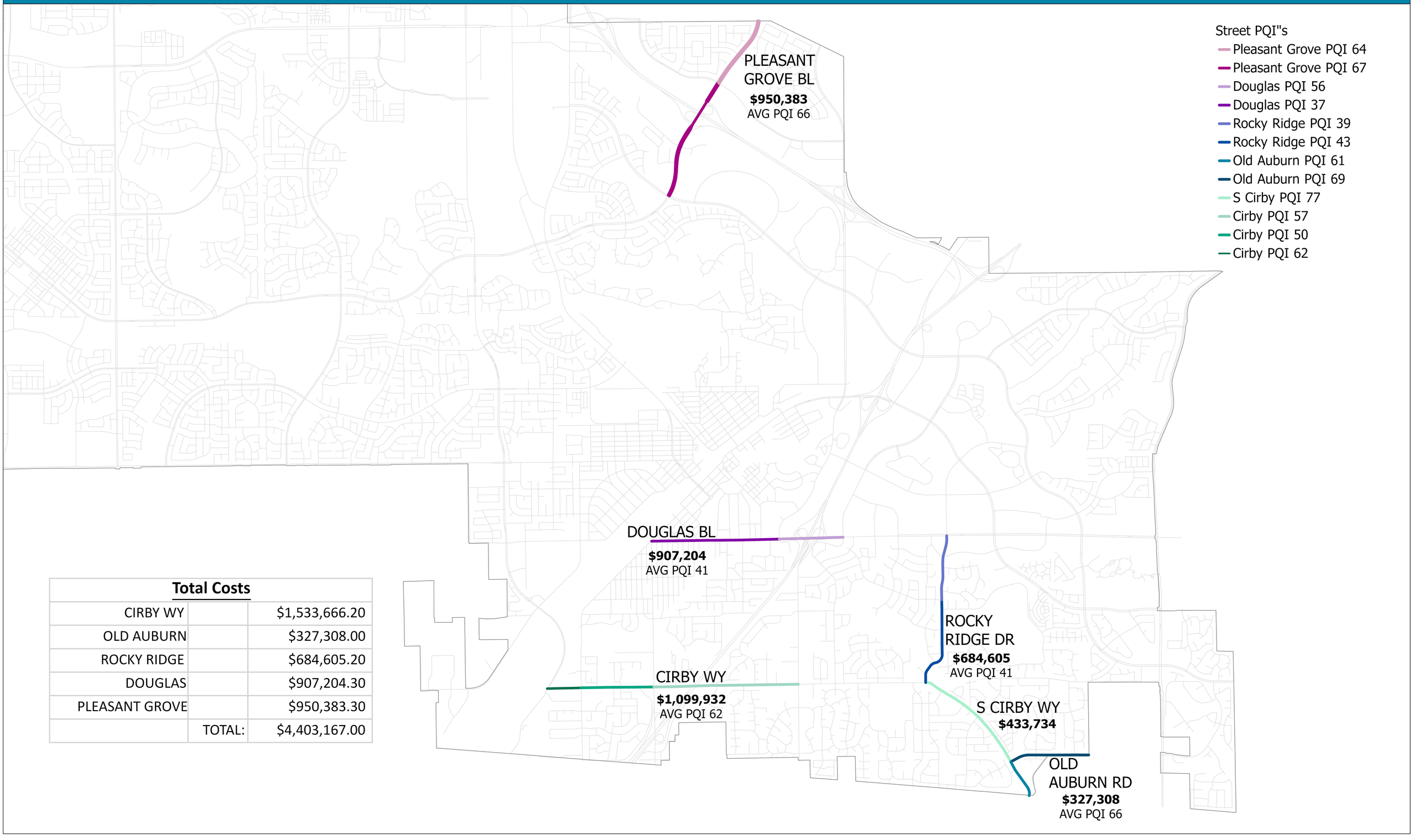
REQUESTING DEPARTMENT HEAD / DESIGNEE	DATE	BUDGET MANAGER / DESIGNEE	DATE
CHIEF FINANCIAL OFFICER / DESIGNEE	DATE	CITY MANAGER / DESIGNEE	DATE

BUDGET DEPARTMENT USE ONLY:

POSTED BY	DATE

Resurfacing Proposed Streets - 2022

Street Maintenance



Total Costs		
CIRBY WY		$1,533,666.20
OLD AUBURN		$327,308.00
ROCKY RIDGE		$684,605.20
DOUGLAS		$907,204.30
PLEASANT GROVE		$950,383.30
	TOTAL:	$4,403,167.00

COUNCIL COMMUNICATION

CC #: 1901
File #: 0200

Title:	Fiscal Year 2021-22 Budget Update and Fiscal Year 2022-23 Budget Development Schedule
Contact:	Scott Pettingell 916-746-1306 spettingell@roseville.ca.us

Meeting Date: 2/2/2022
Item #: 8.2.

RECOMMENDATION TO COUNCIL

Staff recommends City Council receive a presentation regarding an update on the FY2021-22 Budget and the budget development schedule for the FY2022-23 budget.

BACKGROUND

FY2021-22 Budget Update

General Fund

Staff continues to monitor the economic impacts of the COVID-19 pandemic on General Fund revenues and expenditures. There is still uncertainty about the impacts of the COVID-19 pandemic on the local economy, including supply chain disruptions, labor shortages and inflation. Staff monitors General Fund labor, material, service, and supply expenditures to ensure they align with the approved budget. To date, staff has not identified any notable expenditure variances. A comprehensive FY2021-22 mid-year financial report is scheduled for the spring.

Following is an update on significant General Fund revenues to date:

Sales Tax: The City's sales tax consultants have recently updated their projection for the City's sales tax revenue for the current year. Their updated forecast assumes a continued improvement in the local economy. However, they also acknowledge the uncertainty surrounding the pandemic and its economic impacts. The updated forecast reflects $68 million in Bradley-Burns sales tax revenue in the current year compared to the adopted budget estimate of $58.5 million.

For the local Measure B sales tax, the updated forecast reflects $26 million in the current year compared to the adopted budget estimate of $21 million. The pandemic has not affected these revenue streams to the extent initially projected when the budget estimates were established last spring.

Strong general retail, vehicle, and internet sales contribute to these positive sales tax results.

Property Tax: The City receives updates from the Placer County Tax Assessor about the growth in the City's property tax roll, and the City's property tax consultant has updated their projections. The projections indicate that actual property tax revenue will end the year at approximately $44.8 million compared to the budget estimate of $42.7 million.

Transient Occupancy Tax: To date, the City has received TOT for July through November, totaling approximately $2.1 million. The City budgeted for $2.6 million in the FY2021-22 budget. Hotel occupancy continues to trend higher than conservatively estimated in the adopted budget.

Labor Agreements

Resources were budgeted in the FY2021-22 General Fund contingency for the costs associated with approved and pending labor agreements. When the final labor agreement is brought forward to City Council, staff will recommend a budget adjustment to fully fund the cost of the new agreements.

American Rescue Plan

The City received $8.8 million in American Rescue Plan funds in May 2021 and will receive an additional $8.8 million in May 2022. According to adopted City Council policy, the City has deposited these funds in the Federal Stimulus Reserve Fund. Staff is reviewing eligible one-time expenditures from these funds and will return to City Council with recommendations at a later date.

Electric Utility Fund

The FY2021-22 budget assumed residential and large commercial customers recovered from the effects of COVID-19. Small commercial customers, the groups most impacted by the COVID-19 related restrictions, were assumed to experience a slower recovery. Through December 2021, total revenue is up almost 7.0% above estimates, primarily due to increased customer usage associated with warmer temperatures and the implementation of the hydroelectric surcharge related to state-wide drought impacts. To begin the fiscal year, past due bills exceeding sixty-one days totaled $1.8 million, more than three times normal levels. In close coordination with commercial and residential customers, Electric staff resumed utility service disconnections for non-payment in June 2021.

Additionally, Roseville was allocated approximately $0.5 million under the California Department of Community Services and Development California Arrearage Payment Program ("CAPP") to assist customer accounts that have fallen behind from May 4, 2020, through June 15, 2021. Roseville received this funding in December 2021. Collectively, the resumption of utility service disconnections and applying the CAPP funds reduced the past due bills exceeding sixty-one days to less than $0.6 million, returning to pre-pandemic levels.

Environmental Utilities Funds

The Environmental Utilities (EU) Department has continued to see higher revenues and lower expenses due to COVID-19 and high levels of development activity. EU was also allocated approximately $50,000 under the California Water and Wastewater Arrearage Payment Program (CWWAPP) to assist customer accounts that fell behind from May 4, 2019, through June 15, 2021. EU allocated funds to qualifying accounts and will return approximately $14,000 to

CWWAPP. Between the efforts of Utility Billing to collect outstanding receivables, resuming utility service disconnections, and the application of CWWAPP funds, past due bills > 60 days have been reduced by approximately 56% and currently equate to about .25% of FY2020-21 utility service revenues.

Transit/Transportation Funds

The Transportation Fund will end FY2021-22 within the budgeted estimates. The City Council approved a budget adjustment for the Transit Fund on January 19, 2022, adjusting revenue and expenditure budgets to reflect revised estimates due to the pandemic, including an increase in Federal Transit Administration (FTA) funds due to the American Rescue Plan Act (ARPA) of 2021. The Transit Fund will end FY2021-22 within the budgeted estimates with these changes.

Youth Development Fund

The Youth Development Fund ended FY2020-21 with a deficit of approximately $2.6 million. Staff are exploring potential resources available to offset this deficit, including federal stimulus funding, and will return to City Council with a recommended plan at a later date.

In FY2021-22, Roseville schools resumed normal classroom learning. Adventure Club program enrollments remain significantly reduced due to parents working from home or deciding not to return to work entirely. However, there continue to be many families who need childcare services. While program attendance has declined at many school sites, other sites have returned to pre-pandemic numbers. As the school year progresses, staff will continue to promote Adventure Club programs to fill participant vacancies, especially as parents return to the workforce.

The program is currently operating at 65% of pre-pandemic enrollment and operates at a deficit in FY2021-22. Due to the uncertainty of when parents will return to work (requiring Adventure Club services and increasing program enrollment) and whether guidelines may change, projecting this fiscal year's ending deficit balance is difficult at this time. Staff will continue to update the City Council on the pandemic's impact on the Youth Development Fund in future quarterly reports.

Fire Facilities Fee, Public Facilities Fee and Strategic Improvement Funds

When developing the FY2020-21 budget, staff conservatively established revenue estimates in these funds based on the anticipated impacts of COVID-19 on development. These estimates are generally based on a multi-year trend analysis of forecasted single-family, multi-family, commercial development, and prior-year revenue collections. To date, revenues in these funds are trending above estimates with Fire Facilities at 76%, Public Facilities at 83%, and Strategic Improvement at 72% due to stronger than anticipated development activity.

FY2022-23 Budget Development Calendar

The following table provides a listing of key dates and fiscal presentations scheduled to take place as part of the FY2022-23 budget development:

Date	Item
February 2	Fiscal Year (FY) 2021-22 Budget Update and FY2022-23 Budget Development Schedule presentation
	American Rescue Plan Act Update
	Long-term Liabilities Update - pension, other postemployment

	benefits (OPEB), and capital improvement program rehabilitation
February 22 -23	Annual City Council Priorities Workshop
March 18	Local sales tax oversight committee report presentation
March 28 – 31	City Manager budget review meetings
April 20	Proposed Capital Improvement Program (CIP) presentation
	Utilities budget update presentation
May 4	Financial policies presentation
May 20	Proposed budget delivered to City Council
May 31	City Council budget workshop
June 15	Budget adoption

FISCAL IMPACT

There is no fiscal impact associated with this presentation.

ENVIRONMENTAL REVIEW

No applicable.

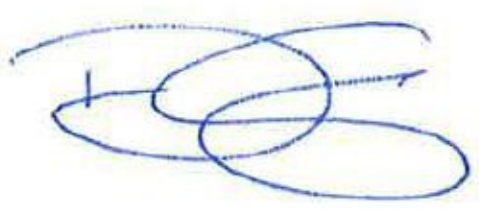
CITY COUNCIL STRATEGIC PLAN/OVERARCHING GOALS

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

COUNCIL COMMUNICATION

CC #: 1902
File #: 0600-04

Title:	Long-Term Liabilities Update - Pension, Other Postemployment Benefits and Capital Improvement Program Rehabilitation
Contact:	Dennis Kauffman 916-774-5315 dkauffman@roseville.ca.us Scott Pettingell 916-746-1306 spettingell@roseville.ca.us

Meeting Date: 2/2/2022
Item #: 8.3.

RECOMMENDATION TO COUNCIL

Staff recommends that the City Council receive a presentation on the City's long-term liabilities including pension, other postemployment benefits (OPEB) and capital improvement program rehabilitation.

BACKGROUND

Staff will provide the City Council with an update on the City's long-term liabilities including pension, other postemployment benefits (OPEB) and capital improvement program rehabilitation.

FISCAL IMPACT

Not applicable.

ENVIRONMENTAL REVIEW

Not applicable.

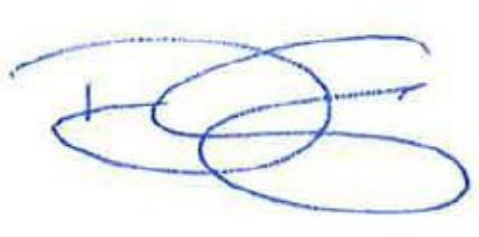
CITY COUNCIL STRATEGIC PLAN/OVERARCHING GOALS

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

COUNCIL COMMUNICATION

CC #: 1898
File #: 0300

Title:	The American Rescue Plan Act Update
Contact:	Dennis Kauffman 916-774-5315 dkauffman@roseville.ca.us Scott Pettingell 916-746-1306 spettingell@roseville.ca.us

Meeting Date: 2/2/2022
Item #: 8.4.

RECOMMENDATION TO COUNCIL

Staff recommends that the City Council receive a presentation regarding an update on the American Rescue Plan Act funding the City received.

BACKGROUND

Staff will provide the City Council with an update on the American Rescue Plan Act funding the City received.

FISCAL IMPACT

Not applicable.

ENVIRONMENTAL REVIEW

Not applicable.

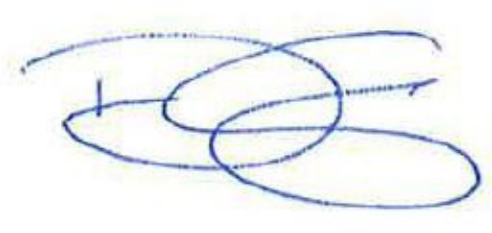
CITY COUNCIL STRATEGIC PLAN/OVERARCHING GOALS

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