AGENDA
February 26, 2025

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

THE CITY OF ROSEVILLE WELCOMES YOUR PARTICIPATION

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

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

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

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

Levine Act Provisions - The Levine Act requires a Party (or its agent (s)) to a Proceeding before the City of Roseville that involves any action or consideration to their contract, license, permit, or other entitlement for use, to disclose any campaign contribution made to City elected or appointed officers (including Councilmembers, Planning Commissioners, and members of other City boards and commissions) totaling more than $250 within the 12 months before the City decision.

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

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

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

1. CALL TO ORDER

2. ROLL CALL

3. PLEDGE OF ALLEGIANCE

4. PUBLIC COMMENTS

5. APPROVAL OF MINUTES

5.1. Minutes of Prior Meeting

The Local Sales Tax Citizens' Oversight Committee will consider approval of the April 10, 2024 Committee meeting minutes.

6. REQUESTS/PRESENTATIONS

6.1. Appointment of Chair and Vice Chair

The Local Sales Tax Citizens' Oversight Committee to appoint a Chair and Vice Chair for the Committee to serve until December 31, 2025. Action required.

6.2. The Brown Act

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

6.3. Committee Overview

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

6.4. Year-end Report

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

6.5. Report to Council

Staff recommends the Local Sales Tax Citizens' Oversight Committee designate one or two Committee members to prepare the Committee's annual report to the City Council. Action required.

7. ADJOURNMENT

LOCAL SALES TAX CITIZENS' OVERSIGHT COMMITTEE

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

Meeting Date: 2/26/2025
Item #: 5.1.

RECOMMENDATION

Staff recommends the Local Sales Tax Citizens' Oversight Committee approve the April 10, 2024 Committee meeting minutes.

BACKGROUND

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

Respectfully Submitted,

Terry Bradley, Recording Secretary

Dennis Kauffman, Assistant City Manager/Chief Financial Officer

ATTACHMENTS:

Description

Minutes 04-10-24

MINUTES

April 10, 2024

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

1. CALL TO ORDER

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

2. ROLL CALL

Present: Bettencourt Bunnell, Hill, Kitchell
Absent: Speight

3. PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was led by Chair Hill.

4. PUBLIC COMMENT

No public comment received.

5. APPROVAL OF MINUTES

5.1. Minutes of Prior Meeting

The Local Sales Tax Citizens' Oversight Committee will consider approval of the March 5, 2024 Committee meeting minutes.

No public comment received.

Motion by Kathryn Kitchell, seconded by Bob Bettencourt, to approve the minutes of the March 5, 2024 meeting of the Local Sales Tax Citizens' Oversight Committee. The Motion Passed.

Roll call vote: Ayes: Bettencourt, Bunnell, Hill, Kitchell
Absent: Speight

6. REQUESTS/PRESENTATIONS

6.1. Report to Council - Approval

Staff recommends the Local Sales Tax Citizens' Oversight Committee adopt a motion to approve the Committee's report to the City Council. Action required.

No public comment received.

Motion by Jordan Bunnell, seconded by Bob Bettencourt, to approve the Committee's report to the City Council. The Motion Passed.

Roll call vote: Ayes: Bettencourt, Bunnell, Hill, Kitchell
Absent: Speight

6.2. Report to Council - Presentation

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

No public comment received.

Motion by Bob Bettencourt, seconded by Jordan Bunnell, to appoint Committee Member Bunnell and Committee Member Kitchell as designees to present the Committee's report to City Council. The Motion Passed.

Roll call vote: Ayes: Bettencourt, Bunnell, Hill, Kitchell
Absent: Speight

7. ADJOURNMENT

Motion by Kathryn Kitchell, seconded by Jordan Bunnell, to adjourn the meeting at 6:16 p.m. The Motion Passed.

Roll call vote: Ayes: Bettencourt, Bunnell, Hill, Kitchell
Absent: Speight

LOCAL SALES TAX CITIZENS' OVERSIGHT COMMITTEE

Title:	Appointment of Chair and Vice Chair
Contact:	Dennis Kauffman, dkauffman@roseville.ca.us, 916-774-5313

Meeting Date: 2/26/2025
Item #: 6.1.

RECOMMENDATION

Staff recommends the Local Sales Tax Citizens' Oversight Committee take action to appoint a Chair and Vice Chair for the Committee to serve until December 31, 2025.

BACKGROUND

The Committee meeting procedures require that a Chair and Vice Chair be elected annually by the members of the Committee and assume their positions upon election.

Respectfully Submitted,

Dennis Kauffman, Assistant City Manager/Chief Financial Officer

LOCAL SALES TAX CITIZENS' OVERSIGHT COMMITTEE

Title:	The Brown Act
Contact:	Joe Mandell, jmandell@roseville.ca.us, 916-774-5325

Meeting Date: 2/26/2025
Item #: 6.2.

RECOMMENDATION

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

BACKGROUND

All meetings of the Local Sales Tax Citizens' Oversight Committee are subject to the Ralph M. Brown Act, requiring the entire deliberative process of a public body be open to the public. Senior Deputy City Attorney, Joe Mandell, will give a presentation on the Brown Act.

Respectfully Submitted,

Joe Mandell, Senior Deputy City Attorney

LOCAL SALES TAX CITIZENS' OVERSIGHT COMMITTEE

Title:	Committee Overview
Contact:	Dennis Kauffman, dkauffman@roseville.ca.us, 916-774-5313

Meeting Date: 2/26/2025
Item #: 6.3.

RECOMMENDATION

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

BACKGROUND

Respectfully Submitted,

Dennis Kauffman, Assistant City Manager/Chief Financial Officer

LOCAL SALES TAX CITIZENS' OVERSIGHT COMMITTEE

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

Meeting Date: 2/26/2025
Item #: 6.4.

RECOMMENDATION

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

BACKGROUND

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

FY2023-24 Measure B Scorecard
2024 City of Roseville ACFR
FY2023-24 Fourth Quarter Report
FY2023-24 Fourth Quarter Report and Budget Adjustment Council Communication
General Ledger Detail
General Fund Reserves Policy
FY2023-24 Annual Budget
FY2024-25 Adopted Annual Budget City Manager Message
Roseville Citizens' Oversight Committee Memo April 10, 2024

Respectfully Submitted,

Scott Pettingell, Finance Director

Dennis Kauffman, Assistant City Manager/Chief Financial Officer

ATTACHMENTS:

Description

FY24 Measure B Scorecard

FY24 Annual Comprehensive Financial Report

FY2023-24 Fourth Quarter Report

FY2023-24 Fourth Quarter Report Council Communication

FY24 General Ledger Detail

General Fund Reserves Policy

FY2023-24 Adopted Budget

FY2024-25 Adopted Annual Budget City Manager Message

Roseville Citizens' Oversight Committee Memo April 10, 2024

Measure B Scorecard

Fiscal Year 2023-24

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

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

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

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

Below is a dashboard snapshot of ratings for Fiscal Year 2023-24 (FY 2023-24) or the fiscal year that started on July 1, 2023, and ended on June 30, 2024; additional details follow.

Category	Rating
Fiscal Investment Snapshot	
Police	
Fire	
Parks, Recreation and Libraries	
Public Works	
Development Services	
All other General Fund departments and transfers	
Investment in Reserves	

In summary, during FY 2023-24 measure B revenues continued to allow the City to maintain current service levels, restore services, and strategically invest in high-priority areas while still achieving a balanced budget.

Measure B Priorities

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

Measure B-related investments continued into Fiscal Year 2023-24

Maintained essential services

- Cost of doing business increases
- Specialized police and fire services
- Fire engine company
- Recreation and library programs
- Street maintenance levels
- Job-creation and business-recruitment initiatives
- One additional dispatcher
- Unsheltered camp cleanup
- Library, parks and events stabilization
- Maintenance at citywide parks
    - Crabb Park
    - Central Park
    - Pistachio Park
- Street paving

Restored services that had been reduced prior to Measure B

- Library hours
- 4th of July fireworks
- Fire training and investigations
- Goat grazing for thatch management in open space
- Park maintenance standards
- Industry training and development

Examples of Services Added

- Fully staff the new police beat in West Roseville
- Increase Animal Control staffing to enhance community safety
- Increase police traffic officer staffing for improved traffic control
- Allocate resources for staff and equipment to implement a body-worn camera (BWC) program
- Establish a Real-Time Crime Center (RTCC) to enhance crime monitoring and response
- Provide maintenance support for the growing park system
- Increase staffing for tree trimming to enhance customer response and safety
- Expand programs and operating hours at Maidu Museum & Historic Site
- Extend library hours at Riley Library for increased community access
- Expanded graffiti abatement program
- Increase investment in facility rehabilitation, equipment replacement, and street maintenance
- Support increased initiatives addressing homelessness in the community

Fiscal Health Investments

- Fully fund economic stabilization reserve fund at 15% of General Fund operations budget
- Pay down CalPERS pension obligation
- Pay down retiree health liability

General Fund Department Data

A primary objective of Measure B is to ensure the continuity of services for residents. This is demonstrated by the level of investment in General Fund operating departments. The City seeks to keep pace with growth while maintaining a high level of service and meeting the needs of the community. This scorecard uses a green, yellow, red scoring method to present how Measure B funds have impacted services.

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

General Fund Categories	Adopted Expenditures								
	FY 2018-19 (Baseline)	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY2023-24	FY2019 to FY2024 % Change	FY2023 to FY2024 % Change	Rating
Police	$ 40,870,243	$ 44,518,481	$ 46,426,362	$ 48,983,125	$ 54,633,440	$ 58,809,842	44%	8%	
Fire	$ 32,117,397	$ 34,178,936	$ 34,649,868	$ 37,628,398	$ 41,649,320	$ 45,195,561	41%	9%	
Parks, Recreation and Library	$ 22,911,376	$ 24,677,839	$ 26,412,290	$ 27,428,050	$ 31,139,772	$ 35,000,441	53%	12%	
Public Works	$ 7,871,233	$ 7,204,894	$ 8,016,401	$ 8,438,406	$ 10,262,544	$ 10,507,798	33%	2%	
Development Services	$ 9,624,423	$ 9,371,317	$ 10,125,452	$ 10,293,117	$ 11,278,002	$ 11,935,083	24%	6%	
All other General Fund departments*	$ 9,246,986	$ 12,528,084	$ 13,623,554	$ 12,052,990	$ 13,120,449	$ 14,870,504	61%	13%	
Other expenditures/transfers/non-operating	$ 26,097,120	$ 28,249,084	$ 27,041,153	$ 31,390,323	$ 49,692,680	$ 37,281,911	43%	-25%	
Total	**$ 148,738,778**	**$ 160,728,635**	**$ 166,295,080**	**$ 176,214,409**	**$ 211,776,207**	**$ 213,601,140**	**44%**	**1%**	

General Fund Categories	Adopted Budget Staffing								
	FY 2018-19 (Baseline)	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY2019 to FY2024 % Change	FY2023 to FY2024 % Change	Rating
Police	197	201	204	211	224	223	13%	-0.4%	
Fire	119	119	119	119	120	130	9%	8%	
Parks, Recreation and Library	123	115	117	126	133	144	17%	8%	
Public Works	109	111	111	118	123	127	17%	3%	
Development Services	67	70	69	71	74	76	13%	3%	
All other General Fund departments*	86	97	103	107	115	125	45%	9%	
Total	**700**	**713**	**723**	**752**	**789**	**825**	**18%**	**5%**	

Notable Changes

Police

The Police Department's FY2023-24 budget totaled $58.8 million and provided funding to support 223 position allocations. The department budget increased over the prior fiscal year primarily due to increased labor costs and materials, supplies and services. In addition, the budget included funding to increase position allocations by two positions, moves one Department Public Information Officer allocation to the Public Affairs & Communications Department, and eliminates one Police Officer allocation because grant funding is no longer available.

The reduction in the number of positions within the police department, compared to the FY2022-23 adopted budget, is due to the reclassification of a Police Records Clerk position to a Senior Police Records Clerk position in a prior fiscal year. To accommodate this reclassification, the City temporarily increased the number of authorized Senior Police Records Clerk positions. Once the position was filled, the vacated Police Records Clerk position was eliminated during FY2022-23. This adjustment is administrative in nature and does not reflect a change in service levels.

The Police Department FY2023-24 budget included the following highlights:

Police Social Services Supervisor

As the Roseville Police Department's Social Services Unit continues to work with the City's unsheltered population, additional interns were added to the Social Services Unit. The interns work for the Police Department, earning hours for college classes and degree and certificate credits. These interns are supervised by an additional Police Social Services Supervisor position, which requires a license with the appropriate college degree. Additionally, the Police Social Services Supervisor collaborates with other professional staff members and regional partners to work together to obtain services for the unsheltered community in Roseville. Funding for this position was included in the budget, but the position allocation was recommended to City Council at a later date because a classification study was required.

Police Lieutenant/Department Public Information Officer

An additional Police Lieutenant was included in the budget to backfill a Department Public Information Officer that was moved to the Public Affairs & Communications Department. The Lieutenant serves as the Department's primary Public Information Officer, focusing on social media communication with the community, and oversees the Community Services Coordinator.

Community Services Officer I/II

A Community Services Officer position was added to the department Real Time Crime Center (RTCC) to expand operational hours. The RTCC is an initiative of the Police Department where it leverages technology resources in real time to assist in responding to calls for service. The RTCC is currently a one-person operation with limited technology resources, and yet it has been responsible for numerous assists in making arrests. It has become a go-to-resource for Patrol during the limited hours of operation.

Outreach Specialist

Two part-time Outreach Specialist positions were added to the department's Social Services Unit. The Outreach Specialist positions are critical to the Social Services Unit operations to offer services and therapeutic interventions according to their education and training to fulfill the vision of the Roseville Police Department. Services include de-escalation, mental health crisis-based counseling, referral services, homeless outreach, services related to aging, threat assessment, community outreach, and family welfare. The Outreach Specialist pays particular focus to chronic offenders

and non-criminal calls for services assisting individuals using solution-focused practice, thus, deflecting individuals away from the criminal justice system.

Police Property and Evidence Clerk

A part-time Police Property and Evidence Clerk was added to manage the increased workload from the department's Lenslock project. In addition to the body-worn cameras, the Roseville Police Department was approved to purchase in-car cameras for all patrol vehicles. The in-car cameras help on traffic stops and during pursuits. The Property and Evidence Clerk position reviews, processes, redacts, and releases camera footage for the department.

System Maintenance and Support for Priority Dispatch System Priority Dispatch

Priority Dispatch is the automated version of Emergency Medical Dispatch. This software system guides the Dispatcher through the pre-arrival medical assistance steps, providing more timely and accurate responses for citizens and responding Fire and Police resources. Funding for system maintenance and support was included in the budget to keep the automated Priority Dispatch emergency medical dispatch system updated and operational while providing access to portal training classes and logs.

CSI Cameras

The Roseville Police Department's CSI Unit uses specialized cameras and lenses to process scenes and capture evidence to be used in investigating crimes, testifying in court, and prosecuting criminals. CSI staff use the same type of camera for ease of training and consistency in crime scene documentation. The department purchased new cameras and specialized lenses for the CSI unit, as the current cameras were approaching the end of life.

Cell Phone Forensic Software

Advancements in cell phone technology have made it more difficult to extract information from cellular devices. Evidence stored on a cellular device is often crucial to investigations and criminal prosecution. The Police Department requires various tools to extract electronic data. Funding was included in the budget to purchase software that will provide a more robust extraction option and can bypass passcode locks, a capability not offered by any of the department's current tools.

In-Car Camera Solution

As part two of what started as the department's Body-Worn Camera (BWC) project in 2021, the budget included funding to implement an in-car camera solution. This purchase allows the department's patrol vehicles to be equipped with a front facing, windshield-mounted camera, a mobile video recorder, and a passenger camera.

Rifle/Sound Suppressors for SWAT Team

The rifles assigned to the Roseville Police Department's SWAT team had exceeded their expected lifespan and needed to be replaced. The department was authorized to purchase 17 new upper rifle platforms and 17 sound suppressors to outfit the SWAT team's current rifles. The new rifle platforms are expected to last approximately five years. The sound suppressors are also expected to last five years and will greatly reduce potential hearing loss associated with repetitive gunfire.

Police Vehicle Radios

The Police Department is the largest vehicle user in the City and has to replace vehicles continuously. During this replacement process, vehicle radios are removed and reinstalled into the new replacement vehicle. This is done by taking a vehicle out of service first; doing this strains services due to the lack of vehicles in the fleet. Purchasing two APX8500 vehicle radios allowed the department to keep up to two vehicles in service until two new replacements are built, keeping response times and service levels high.

Training

The Police Department's training budget was increased by $46,800. This increase in funding allows department personnel to develop their expertise through training and attendance at specialized conferences, meetings, and events. This increase includes $10,000 for California National Emergency Number Association training. Through research, planning, and education, this training will help Dispatchers foster a reliable and continuously improved emergency telephone number network. $6,500 is included in the budget for the POST Sherman Block Supervisory Leadership Institute Course. This course will stimulate personal growth, leadership, and ethical decision-making with frontline supervisors within our Dispatch Unit. $5,300 was included in the budget for Red Dot Sights (RDS) Instructor Course Training. As the department is transitioning from iron sights to a red dot sight-equipped duty pistol, the RDS instructor course will assist with this transition providing Police Officers with operational knowledge of the RDS optic. $10,000 was included for two staff members to attend the annual Capitol-to-Capitol Program. This event is meant to secure funding and resources for high-priority projects and raise local concerns to officials at the national level. Lastly, $15,000 was included in the budget to increase the Police Department's Defensive Tactics training budget. This training will provide the department's defensive tactics instructors with the knowledge and skills necessary to train and lead their peers to raise the standard of training concerning defensive tactics and use of force situations.

Fire

The Fire Department's FY2023-24 budget totaled $45.2 million and supported 130 position allocations. This increase is mostly due to staffing the new Fire Station 8.

Fire Captain

The budget included funding for a new Fire Captain position (non-shift). This position supports the Fire Training Division and provide additional logistical support to the department.

Staffing Engine 8

The budget included funding for nine full-time equivalent positions (three Fire Captains, three Fire Engineers and three Firefighter Paramedics) to staff a new apparatus, Engine 8. This includes both salary and benefits, academy costs and start-up items like personal protective equipment. These resources provide much needed resources to District 8 and further support the City.

Parks, Recreation and Library

The Parks, Recreation & Libraries Department's FY2023-24 budget totaled $35 million and supported 144.25 position allocations, including seven new positions. A Cultural Arts Supervisor position was funded in the PRL budget, but the allocation came to the City Council at a later date once the new classification was established. Much of the funding for these positions was the result of the reallocation of temporary staff funding. Recruitment and retention of part-time staff has become increasingly difficult, and the use of these funds towards full-time positions greatly increase the department's efficiency and effectiveness. The PRL Department budget increase is primarily due to increased labor and

materials, services, and supply costs associated with maintaining current service levels and additional funding to support the new positions and programs highlighted below.

PRL worked towards accreditation through the National Recreation and Park Association's (NRPA) Commission for Accreditation of Park and Recreation Agencies (CAPRA). This accreditation provides quality assurance and quality improvement of accredited park and recreation agencies throughout the United States by providing agencies with a management system of best practices. CAPRA is the only national accreditation of park and recreation agencies and is a valuable measure of an agency's overall quality of operation, management, and service to the community. Achieving CAPRA accreditation is the best way to demonstrate that the department provides the community with the highest level of service.

The PRL Department has developed a comprehensive strategic plan, accompanied by an action plan, to establish clear and attainable goals, objectives, and implementation strategies to guide the department for the next 10 years. In alignment with the plan, funding was included to develop a Marketing & Communications Plan and increase the library book budget.

As mentioned above, PRL is continually challenged with recruiting and retaining quality staff to conduct its many programs/events and to ensure its parks/facilities are adequately maintained. Ongoing efforts have been made to realign department staffing resources to find the right balance of full-time and part-time employees as well as contractor resources to deliver programs and services effectively and efficiently. These efforts continued in FY2023-24.

A Parks Manager was added to the largest division in the PRL Department. The safety of Roseville's parks is priority one, and their cleanliness and appearance is seen by residents on a daily basis. Portering is a core function of the maintenance of City parks for safety, cleanliness and general conditions. On a daily basis, porter staff ensure restrooms are cleaned, trash is emptied, inspect the entire park for safety issues, address vandalism/graffiti, and ensure playgrounds and sports courts are safe. The budget included the conversion of temporary salaries to support three full-time Parks Maintenance Workers to more effectively complete this core function.

Three additional natural resource workers helped maintain the additional open space acres and additional trail miles acquired by the City each year, as well as advance our efforts to control encroachment, invasive species, and homeless encampments.

PRL funding is complex, consisting of the General Fund, an enterprise fund, various special revenue and capital projects funds, including 38 CFDs/LLDs. The work to manage park development financial activity is significant. A Management Analyst was added to ensure PRL's prudent management and monitoring of expenses and revenues.

Public outreach during PRL's strategic master planning process indicated a desire from the community to expand cultural offerings. A Cultural Arts Supervisor will provide leadership at Maidu Museum & Historic Site, a valuable City asset. Additionally, this supervisor can advance efforts at the Fiddyment House property and increase the presence of public art in Roseville, adding uniqueness to our community, sharing our history, and creating a stronger sense of place. There are funds in this budget for a downtown art project, Music in the Park, and other public art that will be managed by this supervisor.

There is an investment in park amenities, vandalism and graffiti abatement to ensure safety and equity in aging facilities, including replacement of amenities such as benches, picnic tables, drinking fountains, shade structures, sports court fixtures, and restroom fixtures. Annual condition assessment and inventory tracking will assist in determining priorities each year. Additional funding was added to support new General Fund parks.

Public Works

The Public Works Department's FY2023-24 budget totaled $10.5 million. The General Fund component of Public Works' budget increased by 2 percent (from $10.3 million last year to $10.5 million this year). The Public Works FY2023-24 budget included the following adjustments:

Prioritizing Graffiti Removal

The FY2023-24 budget included $100,000 in General Fund resources for Street Maintenance to assist with allowing staff to identify and remove graffiti throughout the City's roadways quickly. To meet the community's desire for graffiti removal, staff will hire multiple on-call contractors to respond to and remove graffiti on any City assets along the City's roadways with a target period of 24 hours. This will reduce the impact of graffiti on our existing staff and their workload and allow the City to send one crew to a graffiti location and remove all markings on assets operated by various departments rather than having each asset owner send out their own crews.

Staff to Address Increasing Engineering Workload

Over the past 10 years, traffic engineering staff had decreased by 50 percent while workloads have steadily increased. The Intelligent Transportation System (ITS) Masterplan and the Institute of Transportation Engineers recommend a staff of six, as compared to four, to run a city the size of Roseville with a similar level of ITS implementation. Staff are currently unable to retime traffic signals every three years, or review and update coordination plans every three years. City goals for completing 80 percent of traffic studies within three months and 100 percent within six months are down to zero percent in three months and 71 percent in six months. An additional full-time Engineer in the Traffic Engineering Section of the Engineering Division was included in the Public Works FY2023-24 budget to meet these demands

Staffing for Street Maintenance

A new Service Worker was included in the FY2023-24 budget to assist with street maintenance. The Service Worker position was created over 20 years ago as a standalone solution to daytime calls for immediate service, inspection, cleanup tasks in the right of way (including graffiti and illegal dumping), and incident response (including potholes and emergency response assistance) all to deliver exceptional City services. Since the creation of the position, the City population has grown by 2/3 (60,000 people), the road lane miles have doubled (250 lane miles), and the area of the City has increased by 1/3 (13 square miles).

Development Services

The Development Services FY2023-24 General Fund budget totaled $11.9 million. The DSD budget included the conversion of a limited-term Development Technician to a regular position. This position assists in the Permit Center with customer service, permit coordination, website maintenance, and records requests

All Other General Fund Departments

This category includes the City Council, City Manager, Public Affairs & Communications, City Attorney, Human Resources, City Clerk, Finance and Economic Development Departments. Department budgets were adjusted for increased labor costs and materials, services, and supplies.

The Public Affairs & Communications (PAC) Department's FY2023-24 budget included the transfer of one department public information officer position from Police to PAC to support Organizational, Culture & Leadership efforts, Police communications training, and legislative advocacy. It also includes two new positions to the city: one to support Police community relations and communications outreach and the other to support video broadcast of City Council meetings and digital and video outreach for culture and recruitment branding.

The Finance Department's FY2023-24 budget included an increase to an existing Accounts Payable position from 0.625 Full Time Equivalent (FTE) position to 1.0 FTE position to handle growing workload, offset by a decrease in temporary staffing funding. The budget also allocated $60,000 in one-time funding for a citywide equipment inventory and replacement plan, and a Senior Accountant position for monitoring internal controls and assisting with internal audits, including $50,000 for two annual internal audits. An additional 1.0 FTE Analyst position was added to Payroll to address increased workload, and a new Purchasing Supervisor position was included to support the Purchasing Division. Finally, $20,000 was allocated for a consultant to help implement recommendations from a recent procurement assessment, focusing on policy development and training consolidation.

The Human Resources FY2023-24 budget includes the addition of a new 1.0 FTE Human Resources Analyst position to support the Electric and Environmental Utilities Departments with employee performance consultation, succession planning, and managing complex leave issues, with the cost offset by funding from those departments. Other key highlights include funding for a consultant to develop a citywide Succession Planning Program, a recruitment branding initiative to enhance the City's reputation as an employer of choice, and a project to scan and digitize personnel files for improved access and management.

Other Expenditures/Transfers

The other expenditures category represents expenditures that do not align directly with any department and benefit the entire organization. This category also includes transfers between funds.

The 25% decrease in this spending category is primarily due to a one-time transfer of $10 million in General Funds to the General Fund Capital Reserve that was budgeted for in FY2022-23, but not continued into FY2023-24.

Below is a summary of the significant items included in this category in the FY2023-24 budget:

- Pay down of CalPERS obligations by an Additional Discretionary Payment ($4.6 million)
- Leave payoffs for General Fund employees that retire during FY2023-24 ($750,000)
- Retiree medical benefits ($5.9 million)
- Annexation tax-sharing agreement payments to Placer County ($11.6 million)
- Contingency budgets for the General Fund ($2.9 million of which $1.37 million was estimated for negotiated labor increases during the year)
- Fees charged by the State and County for the collection and disbursement of sales and property taxes ($1.2 million)

General Fund transfers between funds:

- $1.3 million to General Fund Emergency Reserve Fund
- $2.1 million to General Fund Stabilization Reserve Fund

- $4.6 million to General Fund Pension Reserve Trust Fund

FY2023-24 Year End Results

General Fund revenues for FY2023-24 ended the year in line with expectations outlined in the third quarter report. While Measure B sales tax continued to grow, albeit at a slower pace than the years following the pandemic, Bradley Burns sales tax revenues declined in FY2023-24, resulting in a sales tax shortfall of approximately $2.4 million. This decline is attributed to a shift in consumer spending towards more service-related purchases, which are not taxable. Additionally, the ongoing effects of inflation and higher interest rates affected spending, contributing to a slight decrease in sales tax revenues compared to the previous fiscal year. On the positive side, the rise in property values and new construction led to property tax collections exceeding budget estimates through the end of the fiscal year. Development activity in the City continued with an upward trend during FY2023-24, resulting in higher-than-expected building permit, plan check, and engineering and inspection fee revenues. Despite the sales tax shortfall, year-end results show that higher-than-expected revenues in other categories offset the shortfall, leading to an overall revenue surplus of $3.26 million or approximately 1% above estimates.

Expenditure savings, including labor, materials, services, and supplies, totaled $12.6 million in the General Fund. This amount includes a $4.6 million additional discretionary payment (ADP) to CalPERS that was deferred as a precautionary measure due to the forecasted sales tax shortfall. Excluding the ADP, expenditure savings totaled approximately $8 million, representing about 4% of the operating expenditure budget. The combined surplus for FY2023-24 amounted to $15.86 million, as presented below:

General Fund FY2023-24 Year-End Results (Operating and Non-Operating)	Variance from Budget ($)
Sales and Use Tax - Bradley Burns	$ (2,565,000)
Sales and Use Tax - Measure B	169,000
Property Tax	2,231,000
Other Revenues	3,425,000
Revenue surplus	**3,260,000**
Expenditure savings	**12,600,000**
Total General Fund Year-End Surplus	**$ 15,860,000**

On February 5, 2025, the City Council appropriated the year-end surplus for the following purposes:

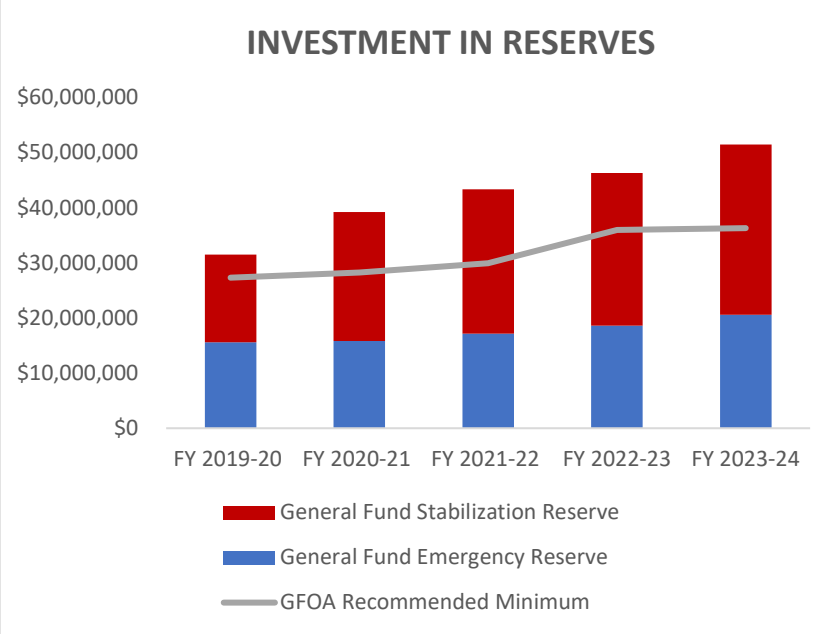
1. **Parks, Recreation, and Libraries Department (PRL) Projects: $4,030,000**
    - $3,150,000 to increase the budget for The Courts at Gibson Park Frontage project ($150,000) and establish the new West Side Maintenance Yard project ($3,000,000). The West Side Maintenance Yard project will build a satellite corporation yard on the western side of the City, including storage for equipment and materials, a shop, office space for Operations staff, and other support features to improve efficiency and service to residents.
    - $630,000 for the Youth Development Fund to increase the budgets for six existing projects: Adventure Club Flooring and Painting ($208,000), Adventure Club Interior Cabinets and Counters ($80,000), Adventure Club Exterior Paint and Siding ($140,000), Adventure Club HVAC Replacement ($85,000), Adventure Club Ramps ($15,000), and Adventure Club Roof Repair and Replacement ($50,000), as well as to establish one new project: Adventure Club Programmable Locks ($52,000).
    - $250,000 for the Parks, Recreation and Library Capital Projects Fund to establish the Vernon Street Town Square Spray Ground Upgrades project and fund the design phase.

2. **Police Department Projects: $930,000**
    - Establishment of two new Police Department projects: (1) Police Body-Worn Camera Replacement ($480,000) and (2) Police Equipment Replacement ($450,000). City Council approved the appropriation of $930,000 from the FY2023-24 year-end General Fund surplus to the General Fund Equipment Replacement Fund for the replacement/purchase of body-worn cameras, rifle-rated ballistic vests, rifle optics, ballistic shields, unmanned aerial system drones, and a drug detection testing system.
3. **Fleet Replacement Fund Balance Augmentation: $1,531,000**
    - To address a shortfall in General Fund vehicle replacement funding for FY2025-26, City Council approved a transfer of $1,531,000 to the Fleet Replacement Fund. The shortfall by department is as follows: Police - $457,291, Fire - $691,268, PRL - $140,497, Public Works - $226,943, and Development Services - $15,001.
4. **Payment to CalPERS and Transfers to Other Funds: $9,369,000**
    - City Council approved the appropriation of $9,369,000 from the FY2023-24 General Fund year-end surplus for the following one-time expenditures: (1) make the $4,577,924 additional discretionary payment (ADP) to CalPERS, which was deferred in FY2023-24 due to concerns about reduced sales tax revenues. The City will continue to defer this payment in FY2024-25, as sales tax estimates continue to come in below projections, (2) transfer $1,500,000 to the General Fund Capital Reserve Fund for future capital projects, (3) transfer $1,750,000 to the Strategic Improvement Fund for future strategic investments, and (4) transfer $1,541,076 to the Pension Reserve Trust Fund to address long-term liabilities and their increasing costs.

Investment in Reserves

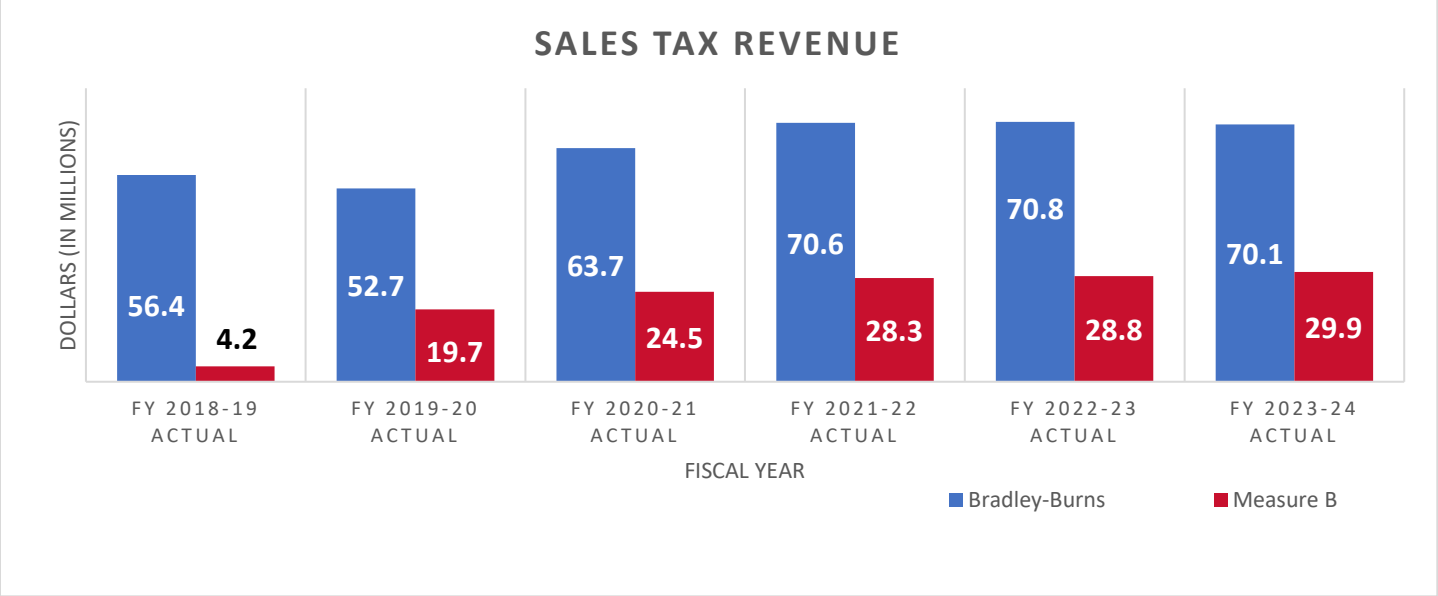
Through June 30, 2024, the Economic Stabilization Reserve, funded by Measure B, has grown to $30.9 million. These funds strengthen the City's financial position and will help maintain essential services during a future economic downturn.

The Government Finance Officers Association (GFOA) recommends a minimum 17% reserve. As of June 30, 2024, the City of Roseville's total reserves (Economic Stabilization + Emergency) are approximately $51.5 million, meeting the Council-adopted policy target of 25% of operating expenditures.



Sales Tax Revenue

Measure B Sales and Use Tax (Red) revenues closed the year at $29.9 million, exceeding the budget by 1% ($0.2 million). Measure B revenues increased by approximately $1.1 million compared to the prior year. While Measure B sales tax continued to grow, the pace has slowed over the past two years. This slowdown is attributed to a shift in consumer spending toward more service-related purchases, which are not taxable. Additionally, the ongoing effects of inflation and higher interest rates impacted spending, contributing to a slight decrease in sales tax revenues compared to the previous fiscal year.



FY2022-23 General Fund Year-End Surplus

The City had not determined the spending plan for the FY2022-23 General Fund year-end surplus at the time of preparing the Measure B scorecard last year. The following table outlines the spending plan approved by the City Council for this surplus.

General Fund Year-End Surplus Spending Plan	
Crimson Ridge Park	$ 450,000
Adventure Club Facility Improvements	809,000
Flood Control Pumps	500,000
IT/Fire - Very High Frequency Radio Replacement	827,500
Public Safety Regional Computer Aided Dispatch (CAD) to CAD Project	257,500
General Liability Program Assessment	1,400,000
Corridor Streetscape Landscaping	4,000,000
Transfer to Strategic Improvement Fund	2,500,000
Transfer to Pension Reserve Trust Fund	2,910,000
Increase in Litigation Reserve Fund	100,000
Fire Academy	200,000
Human Resources Personnel File Digitization	115,000
Citywide Succession Planning	40,000
Parking Garage Improvements (e.g., speed bumps)	150,000
Total	**$ 14,259,000**

Annual Comprehensive Financial Report
Fiscal Year Ended June 30, 2024

CITY OF ROSEVILLE
CALIFORNIA

CITY OF ROSEVILLE, CALIFORNIA

Annual Comprehensive Financial Report

For the Year Ended June 30, 2024

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FINANCE DEPARTMENT

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February 11, 2025

Honorable Mayor, Members of the City Council, and Citizens of the City of Roseville:

The Finance Department is pleased to present the Annual Comprehensive Financial Report (ACFR) of the City of Roseville (City) for the fiscal year that ended June 30, 2024. 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 comply with the principles and standards of accounting and financial reporting adopted by the Governmental Accounting Standards Board (GASB) and contain 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 in this report, based upon a comprehensive internal control framework 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 LSL, 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, 2024. 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 following the independent auditors' report, 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 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. There are five City Council members who are elected by district for staggered four-year terms, and the Mayor and Vice-Mayor are determined by rotation in sequential order of the five districts.

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
- Design Committee
- Economic Development Advisory Committee
- Grants Advisory Commission
- Law & Regulation Committee
- Library Board
- Local Sales Tax Citizens' Oversight Committee
- Parks & Recreation Commission
- Personnel Board
- Placer Mosquito & Vector Control District
- Planning Commission
- Public Utilities Commission
- Senior Commission
- Transportation Commission

Roseville is a full-service city that provides a comprehensive 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, RNGFA, Housing Authority, 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 154,329 as of January 1, 2024, an increase of 1,603 residents from the previous year (California Department of Finance). More than 14,000 businesses operate within the City, supporting approximately 90,200 jobs in the past year. The overall local unemployment rate for the City of Roseville is at 3.8 percent and the

median household income is $111,466. The largest industry sector is health care and social assistance at approximately 22 percent. Retail businesses are second at approximately 15 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 61,976 completed housing units and the median home value is $649,000, an increase of six percent compared to the prior year.

BUDGET INITIATIVES

The 2025 budget includes funding for the planned 10-field Placer Valley Soccer Complex, designed to strengthen the region's position in sports tourism. The complex will host a blend of local, regional, and national tournaments, driving visitors to the community while addressing the needs of local sports clubs and organizations for dedicated sports facilities. Groundbreaking for the Placer Valley Soccer Complex took place in June 2023, and the facility is expected to open in late 2025.

The $63 million complex will feature 10 lighted artificial turf fields, two plaza areas with restrooms, picnic spaces, and concessions, and a universally accessible playground. The fields will be available by reservation only and will support local team practices, games, and regional and national tournaments. The playground, however, will remain open to the public. The complex is expected to attract significant sports tourism, complementing Roseville's existing amenities, which include aquatics, softball, volleyball, and basketball facilities. Youth sports, a consistently resilient industry, have continued to thrive during economic fluctuations as families prioritize opportunities for their children. To further support the development, the 2025 budget includes $6.3 million for traffic signal improvements near the complex to manage traffic flow and reduce congestion.

The 2025 budget also allocates $90.1 million for capital improvement projects, reflecting the City's commitment to growth and maintaining existing infrastructure. Investments include $30.3 million for electric infrastructure, $16 million for public works, $12.3 million for wastewater, $8.9 million for parks and recreation, $6.8 million for waste services, and $6.4 million for water infrastructure. Key projects include the rebuilding of the Vernon substation, construction of the Creekview substation, development of the Environmental Utilities Operations Center, streetscape improvements, and the creation of Campus Oaks Park, which will include a skate park and BMX track. These investments also fund critical projects such as roadway resurfacing, public safety dispatch upgrades, and enhancements to the VHF radio system to support emergency services.

The 2025 budget reflects a net increase of 18 new positions to address the growing demands of the City. This modest staffing increase responds to factors such as population growth, new developments, legislative requirements, and the need for enhanced service levels in alignment with City Council priorities. New positions include a Principal Engineer and a Traffic Operations Center role in Public Works, park maintenance staff to care for new facilities, and additional staff in the Police Department and Parks, Recreation & Libraries to support community safety and services. These strategic staffing changes ensure Roseville can continue delivering high-quality services to residents as the community grows.

The budget also includes measures to strengthen pension stability and reduce future costs. It allocates $1.8 million in one-time General Fund resources for the CalPERS Additional Discretionary Payments (ADP) option and transfers $2.9 million to the Pension Reserve Trust to safeguard against future increases in pension costs. Including this year's transfer, the City has transferred a total of $21 million to the trust to date. These actions are part of a broader strategy to maintain service levels during economic downturns and ensure long-term fiscal health.

LONG-TERM FINANCIAL PLANNING

The City has consistently planned its budgets with a focus on long-term sustainability. 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 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 Act 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 City has adhered to all federal compliance requirements, including the mandate to ensure that funds are fully obligated by December 31, 2024, and fully expended by December 31, 2026.

Rate Stabilization Funds: Roseville Electric Utility has a rate stabilization reserve policy with a minimum reserve level of 40 percent of operating expenditures, a target level of 65 percent, and a maximum level of 90 percent. The intent of this reserve is to provide the City time to react to major changes to the cost of electricity without having to impose an emergency rate increase. During fiscal year 2023, the Electric Utility strategically repaid its variable rate debt and associated interest rate swap, which decreased the reserve balance to $31.9 million, or 19 percent of operating expenditures, at June 30, 2024. To replenish the reserve, the Electric Utility plans to utilize interest income earned from the Rate Stabilization Fund (RSF), revenues associated with the implementation of a 0.5 percent rate increase for both residential and commercial energy charges, and the transfer of surplus funds from the Electric Operations Fund into the RSF. Rate stabilization funds are also used in the Environmental Utilities Department funds, e.g., 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 Fund: The City established an irrevocable trust in fiscal year 2011 to address the City's long-term liability for post-retirement health benefits and transferred $34 million of accumulated resources into the OPEB Trust. 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. The investments in the OPEB Trust have performed well, achieving a return of 7.50 percent since inception. In fiscal year 2024, the OPEB plan assets gained 12.08 percent, growing to $159.3 million during a period of disinflation and a wait-and-see Federal Reserve monetary policy stance. With the City's OPEB funding policy, the OPEB unfunded liability is decreasing with increased contributions and investment returns.

Pension Trust Fund: The City established a Pension Reserve Trust in fiscal year 2024 as a reserve against future pension cost increases. The trust is included in the City's General Fund for financial reporting. The Section 115 trust was funded in fiscal year 2024 with $17.1 million of accumulated General Fund resources.

MAJOR ACTIVITIES IN THE CITY

Many of the major activities undertaken in fiscal year 2024 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 activities included:

- Public Works: In fiscal year 2024, the Public Works Department made progress across several key projects. In Alternative Transportation, the department secured a $6.1 million grant to construct the Dry Creek Greenway East Phase 2 Trail and an $11.6 million grant to purchase 15 electric buses, chargers, and infrastructure. The 30th Annual Bikefest returned as an in-person event, providing bike safety resources and distributing over 500 helmets to local residents. The Safe Routes to School program engaged over a dozen schools with events like Walk to School Day, Winter Walk to School Day, and Bike Rodeos. In Facilities, Phase II of the 116 South Grant Street tenant improvement project is moving forward, with construction set to begin in late summer, and space utilization and feasibility studies for the City Council Chambers and downtown buildings have been completed. In Street Maintenance, the 5-year resurfacing plan was completed, over 450,000 linear feet of pavement cracks were sealed, 420,000 square feet of asphalt were paved, and over 24,000 miles of street sweeping were performed. Engineering accomplishments include finishing the $7 million Washington Boulevard Roundabout Project and making great strides on the $31 million Roseville Parkway Extension, $13 million Pleasant Grove Blvd Widening, and $9.5 million Soccer Complex Intersection Improvements.

- Water Utility: In 2024, City staff worked diligently on the Barton Road Water Treatment Plant Reclaimed Basin Project. This project includes replacement of a vital part of the water treatment plant process, which is currently damaged and requires some design upgrades. When constructed, the project will provide treatment plant reliability and decreased maintenance due to design flaws. The project is slated to begin construction in 2025.

The City has continued to make significant progress on the design and construction 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 in 2021 and they have now been completed. In addition, the drilling of the two new wells have been completed in fiscal year 2024. Design of the top side improvements at Misty Wood and Campus Oaks wells has been completed and construction began in early 2025. The remaining wells and pump stations will be constructed over the next few years.

With the West Side Tank and Pump Station Project complete, a new crew facility project has been constructed on the same site. This project built an office facility and mechanics shop, which was completed in July 2024. This facility will serve as the workplace for numerous water operations personnel and will also function as a central operations hub for remote water facilities.

The City continued 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 2027, subject to funding.

- Wastewater Utility: In 2024, significant progress was made in enhancing and maintaining wastewater utility infrastructure to ensure sustainable and efficient operations. Some key achievements include:

    - A comprehensive analysis was conducted to evaluate current and future treatment plant capacity, ensuring preparedness for growth and regulatory compliance.

    - Initiated the evaluation of critical force main infrastructure to identify areas requiring maintenance, upgrade, or replacement, aiming to enhance the reliability and reduce risks.

    - Continued to rehabilitate over 35,000 linear feet of sewer pipelines since 2018 using a cured in place pipeline repair technique that avoids costly and intrusive trenches in public roadways.

    - The recycled water tank rehabilitation project was in construction during fiscal year 2024 and should be completed in spring of 2025. This project aims to rehabilitate two recycled water tanks located on the west side of the city which help support efforts to maximize recycled water usage and promote sustainable water practices.

- Solid Waste Utility: The Environmental Utilities Operation Center Project is underway to develop a new corporation yard and solid waste facilities designed to support the needs of our growing city. This modernized facility will enhance operational efficiency, provide space for future expansion, and ensure compliance with emerging regulations, including the Advanced Clean Fleets requirements. The project reflects our commitment to sustainable practices and aligns with regulatory requirements for cleaner, greener operations.

- Electric Utility: The Advanced Metering Infrastructure project, completed in June 2024, upgraded 67,000 existing electric meters to industry-standard models with wireless capabilities for transmitting readings and essential utility service information. The City also continued ongoing expansion of its electric distribution system to serve new customers and rehabilitation of existing electric assets to maintain reliable service.

- Parks, Recreation and Libraries: The City completed construction on four (4) neighborhood parks, The Courts at Gibson Park, Crimson Ridge Improvements, Campus Oaks and Solaire parks. Construction continues on the Placer Valley Soccer Complex, Riego Creek, and Denio Family parks. Construction started on John Byouk Park. Public outreach was completed for three (3) new parks, C-63, KT-52 and FD-51 plus the re-master plan for Pistachio Regional Park. Major renovations are also underway at Weber Park, Johnson Pool and plans are under development for Saugstad Park. Rehabilitation projects completed include basketball court renovations, wind damage repairs at the Diamond Oaks driving range and Mahany Park backstop, replacement of the water feature at Davis Park, and play structure replacements including locations at Veterans and Hall parks. Planning for other rehabilitation projects include play structures at Pineschi and Twinwood parks.

- Development Services: Development activity remained strong throughout the year. While new residential subdivision construction experienced a slight increase compared to the previous fiscal year, the surge observed in fiscal year 2023 in multi-family housing, tenant improvements, and commercial construction sectors has begun to slow and stabilize. Despite these shifting development trends in Roseville, the City issued a total of 6,452 building permits in fiscal year 2024, reflecting consistent and steady growth compared to the prior years. Overall, development activity remains above historical annual averages.

  Specifically, there has been a slight increase in single-family residential permits, with 1,259 units issued in fiscal year 2024 compared to 1,093 units issued in the previous fiscal year. The surge in multi-family apartment construction observed last fiscal year continued into fiscal year 2024, though the total number of multi-family permits decreased to 544 units compared to 896 units in the preceding year. However, an additional 1,185 multi-family units are in various stages of development at the end of the fiscal year, with a significant portion being deed-restricted affordable housing.

  The commercial construction sector continues to see positive momentum, although the number of new commercial construction and tenant improvement permits decreased compared to the prior fiscal year, from 42 to 30 and 290 to 250, respectively. Despite this decline in fiscal year 2024, significant large projects continue to drive commercial activity, including the Kaiser Roseville Medical Center expansion, Sutter Health expansion, Blue Oaks Retail Center Phase 2 (featuring Dutch Bros and Chick-fil-A), West Roseville Marketplace, Erikson Senior Living, Costco Wholesale, Sprinter Roseville, Electric Pickle, and three new hotels.

Ongoing developments at the Robert Bosch Corporation on Foothills Boulevard, where over $1.5 billion will be invested in facility upgrades and equipment over the next seven to ten years, and the new Costco in West Roseville anchoring the future Baseline Marketplace retail center are expected to continue driving commercial construction activity steadily in the coming years.

Development efforts remain concentrated in the City's newest specific plan areas, including Sierra Vista, Creekview, and Amoruso Ranch, with a notable increase in residential development expected to continue in the Amoruso Ranch Specific Plan area.

Key roadway connections are progressing as part of the backbone roadway network expansion in the West Plan areas.

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, 2023. The organization of the City's ACFR follows the guidelines set forth by GFOA. This marks the nineteenth consecutive year the City has been recognized with this award.

The City must publish an easily readable and efficiently organized ACFR to be awarded a Certificate of Achievement. The report must satisfy both generally accepted accounting principles and applicable legal requirements. This ACFR also meets the program's requirements, and staff will submit it to GFOA to determine its eligibility for the certificate.

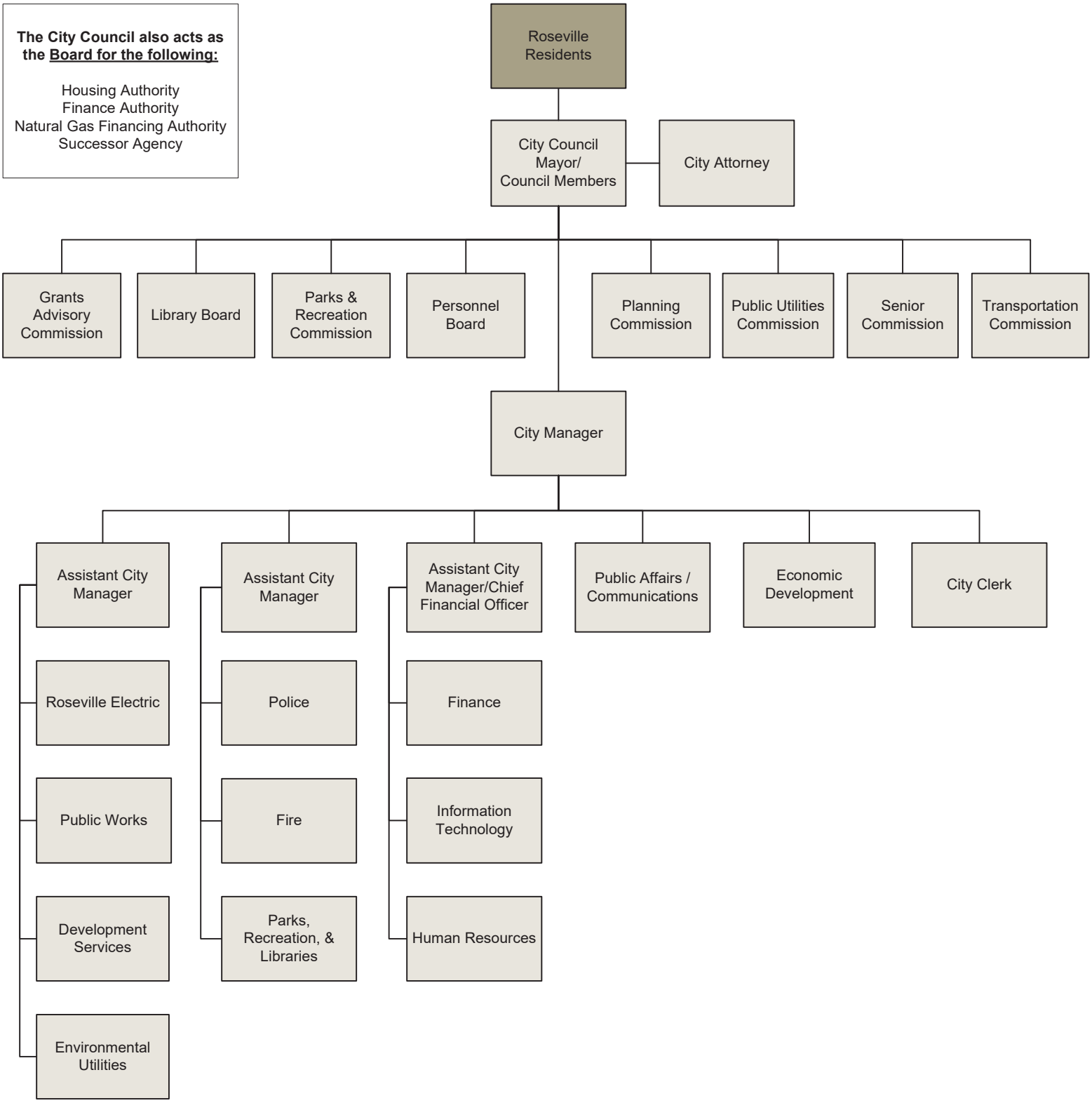
The City of Roseville also received the Government Finance Officers Association's (GFOA) Distinguished Budget Award and the California Society of Municipal Finance Officer's (CSMFO) Operating Budget Excellence Award for the fiscal year 2024 budget.

The Finance Department, particularly the Accounting Division, takes great pride in preparing 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

Teri Quinlan, CPA
Accounting Manager


The City Council also acts as the Board for the following:
Housing Authority
Finance Authority
Natural Gas Financing Authority
Successor Agency
Roseville Residents
City Council Mayor/ Council Members
City Attorney
Grants Advisory Commission
Library Board
Parks & Recreation Commission
Personnel Board
Planning Commission
Public Utilities Commission
Senior Commission
Transportation Commission
City Manager
Assistant City Manager
Roseville Electric
Public Works
Development Services
Environmental Utilities
Assistant City Manager
Police
Fire
Parks, Recreation, & Libraries
Assistant City Manager/Chief Financial Officer
Finance
Information Technology
Human Resources
Public Affairs / Communications
Economic Development
City Clerk

CITY OF ROSEVILLE

ELECTED OFFICIALS

JUNE 30, 2024

Mayor	Bruce Houdesheldt
Vice Mayor	Krista Bernasconi
Council Member	Scott Alvord
Council Member	Tracy Mendonsa
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, 2023

Executive Director/CEO

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INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of 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 the City of Roseville, California (the "City"), as of and for the year ended June 30, 2024, 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, as of June 30, 2024, 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 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 audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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 financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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 opinions. 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 generally accepted auditing standards 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 generally accepted auditing standards 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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and required pension and other postemployment 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

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 accompanying combining and individual fund financial statements and schedules ("supplementary information") 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 basic 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 is 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 and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do 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 basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic 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 February 11, 2025, 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.

LSL, LLP

Irvine, California
February 11, 2025

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The following discussion provides readers of the City of Roseville's (City) financial statements a narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2024. The City recommends that this document be read in conjunction with the accompanying Letter of Transmittal and Basic Financial Statements.

FISCAL YEAR 2024 FINANCIAL HIGHLIGHTS

Financial highlights of the City's fiscal year 2024 include the following:

- The City's General Fund revenue and other financing sources (uses) exceeded expenditures by $21.4 million in fiscal year 2024. This was primarily attributable to higher property tax and development-related revenues exceeding expectations, partly offset by underperforming sales tax revenue, as well as expenditure savings primarily attributable to vacancy savings.

- The voter-approved Measure B local sales tax generated General Fund revenue totaling $29.9 million. The additional revenue allowed the City to maintain essential services and its General Fund Stabilization Reserve to address future economic downturns.

- The City's voters approved Measure C in the November 2022 election to increase the City's transient occupancy tax (TOT), or hotel tax, from six percent to ten percent. As a result, TOT revenues reached $7.2 million in fiscal year 2024.

- The City added $3.9 million to its General Fund reserves, to maintain a 25% reserve for emergencies and economic stabilization. The City also committed $4.6 million to deposit into its new Pension Reserve Trust in fiscal year 2024, bringing the total to $17.4 million.

- Total assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources, as of June 30, 2024, by $3.9 billion, an increase of $346.4 million or 6.8 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 REPORT

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

- The introductory section includes the letter of transmittal, a list of city elected officials, and the city's organizational chart.

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

- The supplementary information section includes the required supplementary information and supplementary information.

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

Government-wide financial statements provide 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: Budgetary Comparison Schedule for the General Fund, Schedule of Changes in Net Pension Liability and Related Ratios, Schedule of Contributions for the City's pension plans, Schedule of Changes in Net Other Post-Employment Benefits (OPEB) Liability and Related Ratios, and the Schedule of Contributions for the City's OPEB plan. In addition to these required elements, this report includes 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, and 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 it 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 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. The City's utility services, local transportation, and school-age childcare are among these.

Fund Financial Statements

A fund is a group of related accounts 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 general government services such as police, fire, and public works were financed in the short-term, and 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. Proprietary fund statements, like 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 of the City's fiduciary activities are reported in a separate statement of fiduciary net position and a statement of changes in fiduciary net position. The City excluded 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, 2024.

Statement of Net Position - Primary Government
As of June 30, 2024 and 2023
(in millions)

	Governmental Activities		Business-type Activities		Total	
	2024	**2023**	**2024**	**2023**	**2024**	**2023**
Assets						
Cash and investments	$ 499.4	$ 482.3	$ 485.0	$ 431.3	$ 984.4	$ 913.6
Other assets	161.9	145.7	295.4	304.0	457.3	449.7
Capital assets	1,383.8	1,195.4	2,022.9	1,968.7	3,406.7	3,164.1
Total Assets	**2,045.1**	**1,823.4**	**2,803.3**	**2,704.0**	**4,848.4**	**4,527.4**
Deferred Outflows of Resources	**102.3**	**96.6**	**57.3**	**56.4**	**159.6**	**153.0**
Liabilities						
Long-term debt outstanding	19.3	18.9	268.7	269.8	288.0	288.7
Other liabilities	428.8	416.8	258.1	248.0	686.9	664.8
Total Liabilities	**448.1**	**435.7**	**526.8**	**517.8**	**974.9**	**953.5**
Deferred Inflows of Resources	**43.9**	**47.7**	**41.8**	**77.9**	**85.7**	**125.6**
Net Position						
Net investment in capital assets	1,364.5	1,173.2	1,821.2	1,780.5	3,185.7	2,953.7
Restricted	328.0	305.3	32.7	28.4	360.7	333.7
Unrestricted	(37.1)	(41.9)	438.1	355.8	401.0	313.9
Total Net Position	**$ 1,655.4**	**$ 1,436.6**	**$ 2,292.0**	**$ 2,164.7**	**$ 3,947.4**	**$ 3,601.3**

The largest portion of the City's net position is the net investment in capital assets category totaling $3.2 billion. This category reports capital assets less any related outstanding debt that the City 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 $360.7 million represents resources that are restricted for use by external sources. The remaining net position of $401.0 million is unrestricted and can be used to meet the ongoing obligations of the City, subject to the purpose of the individual funds in which it is held.

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.

Statement of Net Position - Governmental Activities
As of June 30, 2024 and 2023
(in millions)

	2024	2023	Increase/ Decrease
Assets			
Cash and investments	$ 499.4	$ 482.3	$ 17.1
Other assets	161.9	145.7	16.2
Capital assets	1,383.8	1,195.4	188.4
Total Assets	**2,045.1**	**1,823.4**	**221.7**
Deferred Outflows of Resources	**102.3**	**96.6**	**5.7**
Liabilities			
Long-term debt outstanding	19.3	18.9	0.4
Other liabilities	428.8	416.8	12.0
Total Liabilities	**448.1**	**435.7**	**12.4**
Deferred Inflows of Resources	**43.9**	**47.7**	**(3.8)**
Net Position			
Net investment in capital assets	1,364.5	1,173.2	191.3
Restricted	328.0	305.3	22.7
Unrestricted	(37.1)	(41.9)	4.8
Total Net Position	**$ 1,655.4**	**$ 1,436.6**	**$ 218.8**

The City's governmental activities net position increased by $218.8 million to $1.66 billion as of June 30, 2024, primarily due to increases in capital assets. The increase in capital assets is mainly related to the acquisition and construction of infrastructure improvements and land dedications in West Roseville.

Changes in Net Position - Governmental Activities
As of June 30, 2024 and 2023
(in millions)

	2024	2023	Increase/ Decrease
Revenues			
Program Revenues			
Charges for services	$ 69.2	$ 78.7	$ (9.5)
Operating contributions and grants	34.3	30.1	4.2
Capital contributions and grants	167.2	65.9	101.3
Total Program Revenues	**270.7**	**174.7**	**96.0**
General Revenues			
Taxes	203.7	195.0	8.7
Franchise Fees	2.4	2.5	(0.1)
Use of money and property	23.8	(0.9)	24.7
Miscellaneous	14.9	3.7	11.2
Total General Revenues	**244.8**	**200.3**	**44.5**
Total Revenues	**515.5**	**375.0**	**140.5**
Expenses			
General government	31.5	30.4	1.1
Police	78.2	57.9	20.3
Fire	53.0	46.0	7.0
Economic development	4.3	4.0	0.3
Parks and recreation	59.5	45.6	13.9
Public works	25.2	25.6	(0.4)
Library	6.4	5.7	0.7
Development services	25.2	30.1	(4.9)
Annexation payments	11.8	10.1	1.7
Housing assistance payments	9.9	7.9	2.0
Interest on long-term debt	2.4	2.7	(0.3)
Total Expenses	**307.4**	**266.0**	**41.4**
Changes in Net Position before Transfers	**208.1**	**109.0**	**99.1**
Transfers	10.7	19.4	(8.7)
Changes in Net Position after Transfers	**218.8**	**128.4**	**90.4**
Net Position-Beginning	**1,436.6**	**1,306.4**	**130.2**
Restatement	**-**	**1.8**	**(1.8)**
Net Position-Ending	**$ 1,655.4**	**$ 1,436.6**	**$ 218.8**

The fiscal year 2023 capital contributions and grants revenue and most of the functional expenses have been restated for a reclassification, with no net result of net position.

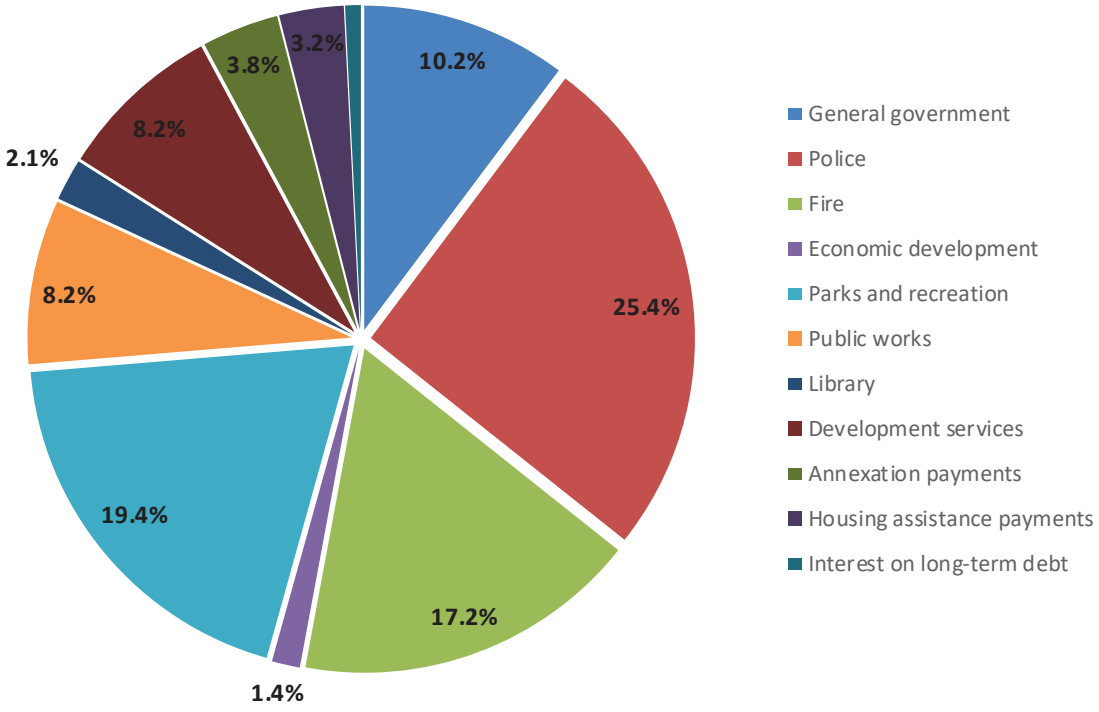
Capital grants and contributions, which consist mainly of land and infrastructure dedications and community facilities district bond proceeds, increased by $101.3 million to $167.2 million due to a greater number and larger infrastructure dedications and bond issues in 2024.

General revenues, comprised mainly of property and sales taxes, increased by $44.5 million compared to 2023. While property tax revenues increased due to higher assessed property values and development activity, sales tax revenue decreased due to changes in consumer behavior and inflation. The City's TOT revenue ended fiscal year 2024 at $7.2 million an increase $1.7 million over the prior year, primarily due to the voter approval of Measure M which raised the rate from six percent to ten percent. The use of money and property was $23.8 million in 2024, compared to the negative $0.9 million ,in 2023, due to higher interest income and a reversal of the temporary market value adjustment on the City's bond portfolio due to changes in market interest rates. Because general revenues are not allocable to specific programs, the City uses them to pay the net cost of governmental programs.

Total expenses for governmental activities increased by $41.4 million compared to the prior year, primarily related to increased bond disbursements from community facility districts and inflationary impacts on labor and other costs of doing business. The most significant increases were in police, fire, and parks and recreation, due to cost increases in labor, services and supplies, and other operational costs.

Governmental Activities – Functional Expenses

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



Capital outlay is excluded from functional expenses because they are added to the City's capital assets and depreciated over the useful lives of the assets. As the chart reflects, police was 25.4% ($78.2 million) of total governmental activities expenses; fire was 17.2% ($53.0 million); parks and recreation was 19.4% ($59.5 million); development services was 8.2% ($25.2. million); public works was 8.2% ($25.2 million); general government was 10.2% ($31.5 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.

Statement of Net Position - Business-type Activities
As of June 30, 2024 and 2023
(in millions)

	2024	2023	Increase/ Decrease
Assets			
Cash and investments	$ 485.0	$ 431.3	$ 53.7
Other assets	295.4	304.0	(8.6)
Capital assets	2,022.9	1,968.7	54.2
Total Assets	**2,803.3**	**2,704.0**	**99.3**
Deferred Outflows of Resources	**57.3**	**56.4**	**0.9**
Liabilities			
Long-term debt outstanding	268.7	269.8	(1.1)
Other liabilities	258.1	248.0	10.1
Total Liabilities	**526.8**	**517.8**	**9.0**
Deferred Inflows of Resources	**41.8**	**77.9**	**(36.1)**
Net Position			
Net investment in capital assets	1,821.2	1,780.5	40.7
Restricted	32.7	28.4	4.3
Unrestricted	438.1	355.8	82.3
Total Net Position	**$ 2,292.0**	**$ 2,164.7**	**$ 127.3**

The net position of business-type activities amounted to $2.3 billion in fiscal year 2024, an increase of $127.3 million from fiscal year 2023, primarily due to increases in cash and investments and capital assets and a decrease in the deferred inflows of resources, primarily related to a decline in the fair market value of the commodity swap derivative. Cash and investments increased in 2024 due to higher revenue in the Electric utility from higher-than-expected customer usage during times of warmer-than-average temperatures, a one-time wholesale energy sale of nearly $7 million, and sales of greenhouse gas emission allowances for $12 million. Expenditures were lower than expected in the Electric utility due to lower power supply costs, routine maintenance expenses, public program rebates, and other savings. The City's other utilities experienced expense savings that led to higher cash balances, primarily due to vacancy labor cost savings project delays. Capital assets increased primarily due to new utility infrastructure in new development areas in West Roseville. The deferred inflow of resources related to the Roseville Natural Gas Financing Authority commodity swap declined by $33 million due to the lower notional amount of the swap, higher interest rates, and inflation expectations which imply higher future gas commodity prices resulting in lower fair market value of the swap and the associated deferred inflows.

Table 5
Changes in Net Position - Business-type Activities
As of June 30, 2024 and 2023
(in millions)

	2024	2023	Increase/ Decrease
Revenues			
Program Revenues			
Charges for services	$ 364.6	$ 349.4	$ 15.2
Operating contributions and grants	19.6	15.1	4.5
Capital contributions and grants	91.7	108.4	(16.7)
Total Program Revenues	**475.9**	**472.9**	**3.0**
General Revenues			
Use of money and property	27.3	9.5	17.8
Miscellaneous	15.8	12.9	2.9
Gain (loss) on sale of capital assets	(6.6)	(0.6)	(6.0)
Total General Revenues	36.5	21.8	14.7
Total Revenues	**512.4**	**494.7**	**17.7**
Expenses			
Electric	189.2	176.5	12.7
Water	43.0	39.5	3.5
Wastewater	64.0	66.3	(2.3)
Waste services	38.4	34.8	3.6
Roseville Natural Gas Financing Authority	20.8	33.0	(12.2)
Local transportation	11.5	10.1	1.4
School-age child care	7.2	7.4	(0.2)
Total Expenses	**374.1**	**367.6**	**6.5**
Changes in Net Position before Transfers	**138.3**	**127.1**	**11.2**
Transfers	(10.7)	(19.4)	8.7
Changes in Net Position after Transfers	**127.6**	**107.7**	**19.9**
Net Position-Beginning	**2,164.7**	**2,056.9**	**107.8**
Restatement	**(0.3)**	**0.1**	**(0.4)**
Net Position-Ending	**$ 2,292.0**	**$ 2,164.7**	**$ 127.3**

Business-type program revenues and general revenues totaled $512.4 million while business-type expenses and transfers out were $384.8 million in 2024. Capital contribution revenue was lower than the prior year due to a decrease in infrastructure dedications funded by developers in new growth areas. Use of money and property was higher than the prior year due to higher interest income and reversal of the temporary market value adjustment on the City's bond portfolio. 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

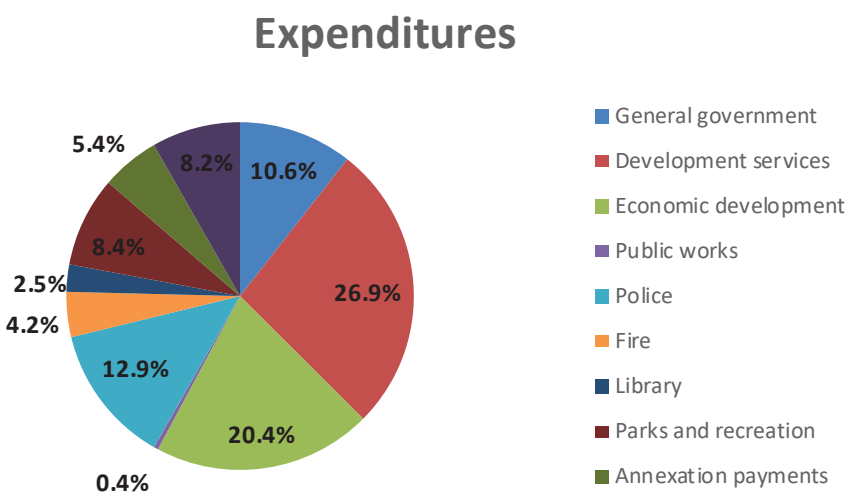
General Fund revenues increased by $14.0 million from the prior year, primarily due to increases in taxes of $4.7 million, use of money and property of $7.1 million and charges for services of $1.7 million. Investment income was higher in 2024 due to higher interest rates and a reversal of the temporary market value adjustment on the City's bond portfolio due to changes in market interest rates.

Property tax and TOT revenue were higher in 2024, while the Bradley Burns sales tax decreased by $1.1 million and the voter-approved local Measure B sales tax increased by $0.8 million. The decrease in Bradley Burns is associated to higher interest rates and shifts in consumer spending toward service-related purchases that are not taxable. Property tax increased due to continued growth in the City and increasing assessed property values, while TOT increased largely due to the voters passing Measure C to raise the tax rate from six percent to ten percent, effective January 1, 2023.

Total revenues were higher than the final budget by $8.8 million, primarily due to:

- Bradley Burns sales tax revenue ended the year below the budget estimate by $2.6 million, while the local Measure B sales tax revenue was $0.2 million above the budgeted amount.
- Property tax revenue was $2.2 million higher than budget due to continued growth in the City exceeding projections and increasing assessed property values.
- TOT revenue ended 2024 on budget at approximately $7.2 million.
- Charges for services revenue ended the 2024 higher than the final budget by $3.1 million primarily attributable to development-related revenue collected by the Development Services Department.
- Use of Money and Property exceeded estimates by $4.7 million due to stronger than anticipated investment returns from higher interest rates and improvements in the City's bond portfolio.

General Fund expenditures increased by $19.4 million from the prior year, primarily caused by increases in police, fire, parks and recreation, and most other departments. General government expenditures are higher due to labor costs increases, including salaries, health benefits, and pension costs, as well new positions added in the 2024 budget including ten in fire, one in development services, and seven in parks and recreation.



All General Fund departments ended the year within their appropriated expenditure budgets. Total expenditures were lower than the final budget by $72.2 million, with the following major drivers:

- Multi-year capital project budgets are inception-to-date budgets for projects that may take several years to complete, resulting in significant budget-to-actual variances for budgets that roll forward to 2025.

- Vacancy savings in most General Fund departments generated significant budget savings during periods when positions were in the recruitment phase.

As of June 30, 2024, the General Fund's fund balance totaled $187.8 million, including $20.9 million nonspendable fund balance, primarily for notes receivable; $48.4 million committed for emergency and economic stabilization reserves, $17.4 million restricted for the City's pension trust, $50.7 million committed for capital projects, $0.5 million assigned fund balance, and the balance of $49.9 million considered unassigned. Only the unassigned portion of fund balance represents available resources, since the nonspendable, restricted, committed, and assigned portions of the fund balance is represented by non-cash assets, contracts, open purchase orders, capital projects, and Council-adopted reserves. However, the unassigned fund balance also includes the strategic improvement funds and other Council-adopted reserves.

Non-Major Governmental Funds

The 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

The net position of the Electric Fund increased by $36.1 million in fiscal year 2024, primarily due to several key factors. These include higher customer receipts resulting from rate increases, a one-time $6.9 million energy wholesale sale to trading partners in the Pacific Northwest during a significant power shortage in mid-January, and a one-time $12.2 million proceeds from a non-recurring Greenhouse Gas (GHG) allowance

sale. Additionally, the fund received higher capital contributions, largely driven by increased aid for construction and developer contributions. As of June 30, 2024, the fund's net position was $555.6 million, of which $420.3 million was invested in capital assets; $9.5 million was restricted for debt service; $6.3 million was restricted for the sustainable energy program; and $119.5 million was unrestricted as to use.

Water Fund

Net position of the Water Fund increased $34.7 million in fiscal year 2024 primarily due to an increase in capital assets of $19.6 million and an increase in cash and investments of $13.6 million. As of June 30, 2024, the fund's net position was $781.7 million, of which $653.2 million was invested in capital assets; $4.1 million was restricted for debt service; and $124.4 million was unrestricted as to use.

Wastewater Fund

Net position of the Wastewater Fund increased $40.4 million in fiscal year 2024, primarily due to an increase in capital assets of $12.6 million and an increase in cash and investments of $19.5 million. As of June 30, 2024, the fund's net position was $873.7 million of which $684.3 million was invested in capital assets; $5.5 million was restricted for debt service; and $183.9 million was unrestricted as to use.

Waste Services Fund

Net position of the Waste Services Fund increased by $7.1 million in fiscal year 2024, primarily due to an increase in cash and investments of $8.5 million. As of June 30, 2024, the fund's net position was $33.3 million, of which $5.4 million was invested in capital assets and $27.9 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 $61.9 million remain due, while the balance of prepaid natural gas at June 30, 2024 was $61.3 million. As of June 30, 2024, the fund's net position was $2.6 million of which $7.2 million was restricted for debt service and a negative $4.6 million was 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, 2024, the City had invested $3.4 billion in a broad range of capital assets, including land, buildings, vehicles, parks and park improvements, roads, and 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 $340.7 million were offset by current year depreciation expense of $91.1 million and retirements of $7 million, for a net increase in capital assets of $242.6 million. The table below presents a summary of the City's capital assets for governmental and business-type activities:

Table 7
Capital Assets
As of June 30, 2024 and 2023
(in millions)

	2024	2023	Increase/ Decrease
Governmental Activities			
Land and easements	$ 237.3	$ 166.9	$ 70.4
Streets (modified approach)	419.0	411.2	7.8
Construction in progress	205.1	94.2	110.9
Buildings	185.0	185.0	-
Improvements	50.1	50.0	0.1
Vehicles and equipment	109.5	101.9	7.6
Parks	119.0	112.5	6.5
Landscaping	77.9	75.5	2.4
Bike paths	16.1	14.6	1.5
Bridges	86.0	86.0	-
Culverts	21.0	21.0	-
Curb, gutter, sidewalk, and median curbs	201.1	196.8	4.3
Drain inlets	22.1	22.1	-
Soundwall	53.7	52.5	1.2
Storm drains	148.0	142.4	5.6
Traffic signals	1.8	1.8	-
Right-to-use leased assets	2.2	2.5	(0.3)
Right-to-use subscriptions	5.0	4.7	0.3
Less: accumulated depreciation	(576.1)	(546.2)	(29.9)
Governmental Activity Capital Assets, Net	**$ 1,383.8**	**$ 1,195.4**	**$ 188.4**

	2024	2023	Increase/ Decrease
Business-Type Activities			
Land	$ 19.4	$ 19.4	$ -
Streets (modified approach)	2.3	2.3	-
Construction in progress	81.6	181.8	(100.2)
Buildings	40.2	38.8	1.4
Improvements	71.2	43.5	27.7
Vehicles and equipment	81.3	61.2	20.1
Landscaping	2.4	2.4	-
Bike paths	6.5	6.5	-
Bridges	12.0	12.0	-
Culverts	0.4	0.4	-
Curb, gutter, sidewalk, and median curbs	1.2	1.2	-
Drain Inlets	0.1	0.1	0.0
Storm drains	0.2	0.1	0.1
Traffic signals	78.1	75.7	2.4
Plant and substations	508.9	419.5	89.4
Distribution	1,838.2	1,775.0	63.2
Generation	219.6	218.1	1.5
Right-to-use subscriptions	2.4	2.3	0.1
Less: accumulated depreciation	(943.1)	(891.6)	(51.5)
Business-Type Activity Capital Assets, Net	**$ 2,022.9**	**$ 1,968.7**	**$ 54.2**

Details 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 all users bear an allocable portion of the cost of the asset. 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, based on a study conducted every three years. This policy allows for minor pavement cracking and revealing and minor roughness that could be noticeable to drivers traveling at posted speed.

On June 30, 2024, the City's streets averaged 75 PQI for arterial and collector roadways and 68 PQI for residential roadways. The City expended $12.8 million on preservation of its streets in fiscal year 2024, compared to the budgeted amount of $17.2 million.

DEBT ADMINISTRATION

The City made all scheduled repayments of existing debt. In fiscal year 2024, the City completed draws from its state revolving fund loans for the Pleasant Grove Wastewater Treatment Plant Expansion and Energy Recovery Projects. Each of the City's debt issues is discussed in detail in Note 10 to the financial statements. As of June 30, 2024 the City's debt portfolio comprised:

Table 8
Outstanding Debt
As of June 30, 2024 and 2023
(in millions)

	2024	2023	Increase/ Decrease
Governmental Activity Debt			
Lease			
2013 Public Facilities Refunding, 2.15%, due 8/1/25	$ 2.0	$ 3.4	$ (1.4)
Certificates of Participation			
2015 316 Vernon Street Project, 2.00%-5.00%, due 2/1/34	12.3	12.6	(0.3)
Add: deferred debt premium	0.6	0.6	-
Total Governmental Activity Debt	**$ 14.9**	**$ 16.6**	**$ (1.7)**
Business-type Activity Debt			
Loans			
State Revolving Fund Loans, 1.30%, due 6/10/52	$98.5	$77.1	$ 21.4
Total loans	**98.5**	**77.1**	**21.4**
Direct Placement Certificates of Participation			
Certificates of Participation			
2015 Water Utility Revenue Refunding, 2.00%-5.00%, due 12/1/29	18.7	21.8	(3.1)
Add deferred bond premium	2.8	3.2	(0.4)
Total certificates of participation	**21.5**	**25.0**	**(3.5)**
Revenue Bonds			
2007 Gas Revenue Bonds			
4.00%-5.00%, due 2/15/28	59.7	72.9	(13.2)
Add: deferred bond premium	2.2	2.9	(0.7)
2017A Electric System Revenue Refunding			
3.0%-5.00%, due 2/1/37	49.7	53.3	(3.6)
Add: deferred bond premium	3.1	3.4	(0.3)
2020 Refunding Electric System Revenue Bonds			
0.39%-2.08%, due 2/1/34	32.5	33.2	(0.7)
Total Revenue Bonds	**147.2**	**165.7**	**(18.5)**
Total Business-type Activity Debt	**$ 267.2**	**$ 267.8**	**$ (0.6)**

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

Economic Factors

Development activity in Roseville remained strong in fiscal year 2024, with the city issuing 6,452 building permits, reflecting steady growth above historical averages. While there was a slight increase in single-family residential permits, with 1,259 units issued in fiscal year 2024 compared to 1,093 the previous year, the rapid growth in multi-family housing, tenant improvements, and commercial construction seen in fiscal year 2023 has begun to stabilize. Multi-family permits decreased to 544 units in fiscal year 2024 from 896 units the previous year, but 1,185 additional multi-family units, including a significant portion of deed-restricted affordable housing, are currently in development.

The City continues to grow westward, with significant growth occurring in the Sierra Vista, Creekview, and Amoruso Ranch Specific Plan areas. Unemployment in Roseville remained steady at approximately 4% in 2024, unchanged from the previous fiscal year. The City of Roseville, California, continues to face a number of headwinds. While inflation has moderated, higher interest rates influence borrowing costs and consumer spending. Labor shortages remain an issue, contributing to competition for skilled workers.

Next Year's Budget

Total net appropriations in the fiscal year 2025 budget are $768 million, of which General Fund budget appropriations are $229.1 million, an increase of seven percent compared to the fiscal year 2024 approved budget. The approved fiscal year 2025 General Fund budget incorporates the costs of the City's negotiated labor agreements and unavoidable cost increases in other spending categories, but it includes only the most critical augmentations to maintain service levels and address Council priorities given the continued uncertainty surrounding the economy. In accordance with the Council's financial policies, the fiscal year 2025 General Fund budget matches budgeted expenses with projected revenues, with resources available to increase reserves up to Council-adopted targets, address underfunded pension liabilities, and transfer funding to the new pension reserve trust.

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. Please direct any questions about this report to the City of Roseville Finance Department at 311 Vernon Street, Roseville, California, 95678, or to finance@roseville.ca.us.

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BASIC FINANCIAL STATEMENTS

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STATEMENT OF NET POSITION AND STATEMENTS OF ACTIVITIES

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

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

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

The Statement of Activities reports increases and decreases in the City's net position. Consistent with the Statement of Net Position, it is 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 City of Roseville Housing Authority, and the Roseville Natural Gas Financing Authority, which are legally separate, but are component units of the City because they are controlled by the City which is financially accountable for the activities of these entities.

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CITY OF ROSEVILLE, CALIFORNIA
Statement of Net Position
June 30, 2024

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets:			
Cash and Investments in City Treasury	$ 496,665,192	$ 461,564,049	$ 958,229,241
Receivables	55,215,003	61,691,832	116,906,835
Notes and loans	64,408,027	95,303,606	159,711,633
Internal balances	2,502,403	(2,502,403)	-
Prepaid items and other assets	2,779,409	5,612,198	8,391,607
Developer permit fees receivable	14,900,335	-	14,900,335
Due from other governments	3,798,483	-	3,798,483
Inventories	1,649,782	25,220,340	26,870,122
Restricted assets:			
Cash with fiscal agent	2,716,646	23,409,212	26,125,858
Leases receivable	16,619,532	742,577	17,362,109
Investment in NCPA reserves	-	6,675,685	6,675,685
Investment in SPWA reserves	-	14,072,945	14,072,945
Prepaid purchased gas	-	61,251,875	61,251,875
Derivatives at fair value	-	27,384,851	27,384,851
Capital assets not being depreciated	861,461,226	103,336,682	964,797,908
Capital assets, net of depreciation/amortization	522,338,026	1,919,573,415	2,441,911,441
Total Assets	**2,045,054,064**	**2,803,336,864**	**4,848,390,928**
Deferred Outflows of Resources:			
Deferred charge on refunding	-	5,112,371	5,112,371
Deferred outflows related to OPEB	9,674,225	5,084,000	14,758,225
Deferred outflows related to pensions	92,642,685	47,088,295	139,730,980
Total Deferred Outflows of Resources	**102,316,910**	**57,284,666**	**159,601,576**
Liabilities:			
Accounts payable	25,095,358	17,477,202	42,572,560
Accrued liabilities	8,471,585	6,630,184	15,101,769
Unearned revenue	21,563,702	17,940,744	39,504,446
Deposits payable	177,532	5,193,557	5,371,089
Due to other governments	547,286	-	547,286
Compensated absences:			
Due in one year	7,826,102	5,381,270	13,207,372
Due in more than one year	9,477,075	5,810,767	15,287,842
Self-insurance claims payable and litigation settlement:			
Due in one year	5,283,013	-	5,283,013
Due in more than one year	11,650,418	-	11,650,418
Other long-term liabilities:			
Due in one year	2,433,701	24,847,164	27,280,865
Due in more than one year	16,891,348	243,874,176	260,765,524
Long-term liabilities due in one year:			
Landfill closure and post closure liability	-	254,000	254,000
Long-term liabilities due in more than one year:			
Landfill closure and post closure liability	-	2,760,000	2,760,000
Net OPEB liability	46,126,653	27,351,000	73,477,653
Net pension liability	292,541,953	169,294,386	461,836,339
Total Liabilities	**448,085,726**	**526,814,450**	**974,900,176**
Deferred Inflows of Resources:			
Accumulated increase in fair value of hedging derivatives	-	27,384,851	27,384,851
Deferred inflows related to OPEB	26,163,135	13,700,000	39,863,135
Deferred infows related to pensions	1,744,661	-	1,744,661
Deferred inflows related to leases	15,986,161	711,327	16,697,488
Total Deferred Inflows of Resources	**43,893,957**	**41,796,178**	**85,690,135**
Net Position:			
Net investment in capital assets	1,364,474,203	1,821,203,859	3,185,678,062
Restricted			
Community development	266,129,888	-	266,129,888
Capital projects	29,648,559	-	29,648,559
Pension trust	17,361,915	-	17,361,915
Debt service	-	26,400,789	26,400,789
Global warming prevention (AB 32)	-	6,264,572	6,264,572
Nonexpendable	14,886,578	-	14,886,578
Unrestricted	(37,109,852)	438,141,682	401,031,830
Total Net Position	**$ 1,655,391,291**	**$ 2,292,010,902**	**$ 3,947,402,193**

See Notes to Financial Statements.

CITY OF ROSEVILLE, CALIFORNIA
Statement of Activities
Year Ended June 30, 2024

		Program Revenues		
	Expenses	Charges for Services	Operating Contributions and Grants	Capital Contributions and Grants
Functions/Programs				
Primary Government:				
Governmental Activities:				
General government	$ 31,537,474	$ 9,888,344	$ 212,606	$ 22,976
Police	78,246,619	4,586,426	499,653	-
Fire	52,951,565	1,088,165	11,579	-
Economic development	4,260,139	3,838	16,443,121	57,198,451
Park and recreation	59,532,932	19,814,429	455,916	70,556,146
Public works	25,441,993	7,509,297	16,598,576	38,538,384
Library	6,436,607	-	-	-
Development services	25,239,615	26,350,762	42,151	852,453
Annexation payments	11,755,506	-	-	-
Housing assistance payments	9,889,257	-	-	-
Interest on long-term debt	2,449,436	-	-	-
Total Governmental Activities	**307,741,144**	**69,241,261**	**34,263,602**	**167,168,410**
Business-Type Activities:				
Electric	195,703,403	198,748,979	-	18,577,601
Water	43,052,512	41,853,395	-	31,031,960
Wastewater	64,049,565	58,297,263	-	41,241,051
Waste Services	38,397,224	42,914,350	-	767,407
Roseville Natural Gas Financing Authority	20,842,072	16,565,863	-	-
Local Transportation	11,441,873	518,454	19,205,640	117,766
School-Age Child Care	7,197,895	5,709,278	435,248	-
Total Business-Type Activities	**380,684,544**	**364,607,582**	**19,640,888**	**91,735,785**
Total Primary Government	**$ 688,425,688**	**$ 433,848,843**	**$ 53,904,490**	**$ 258,904,195**
General Revenues:				
Taxes:				
Property taxes				
Bradley-Burns sales taxes				
Local sales taxes				
Transient occupancy taxes				
Other taxes				
Franchise fees				
Use of money and property				
Miscellaneous revenues				
Transfers				
Total General Revenues, and Transfers				
Change in Net Position				
Net Position at Beginning of Year, as orignially reported				
Restatement of Net Position - Correction of Error				
Net Position at Beginning of Year, as restated				
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
$ (21,413,548)	$ -	$ (21,413,548)
(73,160,540)	-	(73,160,540)
(51,851,821)	-	(51,851,821)
69,385,271	-	69,385,271
31,293,559	-	31,293,559
37,204,264	-	37,204,264
(6,436,607)	-	(6,436,607)
2,005,751	-	2,005,751
(11,755,506)	-	(11,755,506)
(9,889,257)	-	(9,889,257)
(2,449,436)	-	(2,449,436)
(37,067,871)	**-**	**(37,067,871)**
-	21,623,177	21,623,177
-	29,832,843	29,832,843
-	35,488,749	35,488,749
-	5,284,533	5,284,533
-	(4,276,209)	(4,276,209)
-	8,399,987	8,399,987
-	(1,053,369)	(1,053,369)
-	**95,299,711**	**95,299,711**
(37,067,871)	**95,299,711**	**58,231,840**
92,306,536	-	92,306,536
70,122,618	-	70,122,618
29,944,203	-	29,944,203
7,216,331	-	7,216,331
4,195,688	-	4,195,688
2,431,708	-	2,431,708
23,771,910	27,259,495	51,031,405
15,178,439	15,768,330	30,946,769
10,723,990	(10,723,990)	-
255,891,423	**32,303,835**	**288,195,258**
218,823,552	127,603,546	346,427,098
1,436,567,739	2,164,653,500	3,601,221,239
-	(246,144)	(246,144)
1,436,567,739	2,164,407,356	3,600,975,095
$ 1,655,391,291	**$ 2,292,010,902**	**$ 3,947,402,193**

See Notes to Financial Statements.

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FUND FINANCIAL STATMENTS

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

The funds described below were determined to be major funds by the City in fiscal year 2024. Individual non-major funds may be found in the supplementary 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

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, CALIFORNIA
Balance Sheet
Governmental Funds
June 30, 2024

	General	Capital Projects Fund: Community Facilities Districts	Total Nonmajor Funds	Total Governmental Funds
ASSETS				
Cash and investments	$ 159,248,801	$ 4,702,342	$ 249,007,231	$ 412,958,374
Receivables (net of allowance for uncollectible):				
Accounts	27,692,738	29,469	24,494,977	52,217,184
Leases	16,619,532	-	-	16,619,532
Due from other governments	-	-	3,798,483	3,798,483
Developer permit fees	2,034,138	-	12,866,197	14,900,335
Notes and loans	11,877,750	-	52,530,277	64,408,027
Due from other funds	4,383,744	-	-	4,383,744
Prepaids	60,635	-	-	60,635
Inventories	309,638	-	-	309,638
Advances to other funds	8,017,212	-	-	8,017,212
Restricted assets:				
Cash and investments with fiscal agents	-	1,050,993	1,665,653	2,716,646
Total assets	**$ 230,244,188**	**$ 5,782,804**	**$ 344,362,818**	**$ 580,389,810**
LIABILITIES				
Accounts payable	$ 8,633,893	$ 139,031	$ 13,612,997	$ 22,385,921
Accrued liabilities	5,150,458	-	2,483,550	7,634,008
Unearned revenues	11,391,826	-	10,171,876	21,563,702
Deposits payable	177,532	-	-	177,532
Due to other governments	123	-	547,163	547,286
Due to other funds	-	-	3,171,720	3,171,720
Advances from other funds	-	-	10,254,890	10,254,890
Total liabilities	**25,353,832**	**139,031**	**40,242,196**	**65,735,059**
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues	1,096,913	-	65,081,990	66,178,903
Leases	15,986,161	-	-	15,986,161
Total deferred inflows of resources	**17,083,074**	**-**	**65,081,990**	**82,165,064**
FUND BALANCES (DEFICITS)				
Non-spendable	20,916,493	-	14,886,578	35,803,071
Restricted	17,361,915	5,643,773	223,955,771	246,961,459
Committed	99,102,888	-	-	99,102,888
Assigned	497,642	-	2,447,436	2,945,078
Unassigned	49,928,344	-	(2,251,153)	47,677,191
Total fund balances (deficits)	**187,807,282**	**5,643,773**	**239,038,632**	**432,489,687**
Total liabilities, deferred inflows of resources, and fund balances (deficits)	**$ 230,244,188**	**$ 5,782,804**	**$ 344,362,818**	**$ 580,389,810**

See Notes to Financial Statements.

CITY OF ROSEVILLE, CALIFORNIA
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
June 30, 2024

Total Fund Balances - Total Governmental Funds		$ 432,489,687
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.		1,257,880,394
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.		168,994,062
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	$ (14,820,870)	
Lease payable	(1,840,295)	
Interest payable	(248,419)	
Compensated absences	(15,432,552)	
Net OPEB liability	(42,210,653)	
Net pension liability	(262,594,307)	(337,147,096)
Deferred Outflows/(Inflows) of Resources		
Deferred outflows related to pensions	84,312,912	
Deferred inflows related to pensions	(1,744,661)	
Deferred outflows related to OPEB	9,124,225	
Deferred inflows related to OPEB	(24,697,135)	
Unavailable revenue in the governmental funds is revenue in the governmental activities	66,178,903	133,174,244
Net Position of Governmental Activities		**$ 1,655,391,291**

See Notes to Financial Statements.

CITY OF ROSEVILLE, CALIFORNIA
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2024

	General	Capital Projects Fund *Formerly Nonmajor Fund* Community Facilities Districts	Total Nonmajor Funds	Total Governmental Funds
REVENUES				
Taxes	$ 184,056,908	$ -	$ 19,728,468	$ 203,785,376
Licenses and permits	4,494,585	-	-	4,494,585
Subventions and grants	1,976,213	-	31,251,694	33,227,907
Charges for services	23,447,313	-	40,899,386	64,346,699
Use of money and property	8,717,509	513,635	11,415,540	20,646,684
Fines, forfeitures and penalties	299,730	-	225,167	524,897
Contributions from developers and others	157,940	-	3,723,027	3,880,967
Impact Fees	-	-	199,847	199,847
Miscellaneous revenues	1,769,420	2,599,853	2,117,548	6,486,821
Revenue from others	-	35,742,165	-	35,742,165
Total revenues	**224,919,618**	**38,855,653**	**109,560,677**	**373,335,948**
EXPENDITURES				
Current:				
General government	23,078,621	-	4,417,135	27,495,756
Police	58,289,624	-	6,712,122	65,001,746
Fire	44,196,925	-	-	44,196,925
Economic development	874,710	-	2,440,542	3,315,252
Parks and recreation	28,052,935	-	16,756,028	44,808,963
Public works	9,135,621	-	7,768,098	16,903,719
Library	5,455,548	-	-	5,455,548
Development services	18,229,744	1,285,631	3,242,766	22,758,141
Housing assistance payments	-	-	9,646,964	9,646,964
Annexation payment	11,755,506	-	-	11,755,506
Capital outlay	17,845,192	37,790,215	57,773,041	113,408,448
Debt service:				
Principal retirement	-	-	1,743,672	1,743,672
Interest expense and fiscal charges	5,791	1,620,491	919,593	2,545,875
Total expenditures	**216,920,217**	**40,696,337**	**111,419,961**	**369,036,515**
Excess (deficiency) of revenues over (under) expenditures	**7,999,401**	**(1,840,684)**	**(1,859,284)**	**4,299,433**
OTHER FINANCING SOURCES (USES)				
Transfers in	17,498,894	-	8,174,061	25,672,955
Transfers out	(4,061,656)	-	(10,943,327)	(15,004,983)
Proceeds for sale of capital assets	9,077	-	-	9,077
Total other financing sources (uses)	**13,446,315**	**-**	**(2,769,266)**	**10,677,049**
Net change in fund balances	**21,445,716**	**(1,840,684)**	**(4,628,550)**	**14,976,482**
Fund balances-beginning	166,361,566	-	251,151,639	417,513,205
Restatements - Change in reporting entity	-	7,484,457	(7,484,457)	-
Fund balances (deficit)-beginning	166,361,566	7,484,457	243,667,182	417,513,205
Fund balances (deficit)-ending	**$ 187,807,282**	**$ 5,643,773**	**$ 239,038,632**	**$ 432,489,687**

See Notes to Financial Statements.

CITY OF ROSEVILLE, CALIFORNIA
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities
Year Ended June 30, 2024

Net Change in Fund Balances - Total Governmental Funds		$ 14,976,482
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.	$ 78,602,127	
In the statement of activities the cost of capital assets is allocated over their estimated useful lives as depreciation/amortization expense (net of depreciation/amortization on internal service fund capital assets of $13,270,048).	(19,074,375)	
Proceeds from the sale of assets	(9,077)	
Contributed assets	127,603,110	187,121,785
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	1,743,674	
Amortization of premium	27,809	
Payment of lease principal	146,131	1,917,614
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.		(6,443,438)
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.		8,265,390
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	(35,890)	
Interest payable	19,257	(16,633)
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.		11,378,422
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.		1,623,930
Change in Net Position of Governmental Activities		**$ 218,823,552**

See Notes to Financial Statements.

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PROPRIETARY FUNDS

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

The City has identified the funds below as major enterprise funds in fiscal year 2024.

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 at 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, CALIFORNIA
Statement of Net Position
Proprietary Funds
June 30, 2024

	Business-Type Activities			
	Electric	Water	Wastewater	Waste Services
ASSETS				
Current assets:				
Cash and investments	$ 149,146,902	$ 139,670,262	$ 110,855,738	$ 48,326,583
Receivables (net of uncollectibles):				
Accounts	29,497,685	9,552,941	11,278,908	4,935,954
Notes and loans	791,487	23,343	94,488,776	-
Leases	110,526	-	-	-
Inventories	23,055,490	1,759,015	153,847	251,988
Prepaid costs	4,452,290	132,553	-	-
Due from other funds	-	-	-	-
Restricted:				
Cash and investments with fiscal agents	10,792,185	5,374,057	-	-
Total current assets	217,846,565	156,512,171	216,777,269	53,514,525
Noncurrent:				
Leases	632,051	-	-	-
Prepaid purchased gas	-	-	-	-
Investment in NCPA reserves	6,675,685	-	-	-
Investment in SPWA reserves	-	-	14,072,945	-
Derivative instruments	-	-	-	-
Advances to other funds	-	-	-	-
Capital assets not being depreciated	15,869,692	31,888,761	23,157,796	2,891,166
Capital assets - net of accumulated depreciation/amortization	486,462,810	642,002,699	759,975,383	2,561,477
Total noncurrent assets	509,640,238	673,891,460	797,206,124	5,452,643
Total assets	**727,486,803**	**830,403,631**	**1,013,983,393**	**58,967,168**
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charge on refunding	4,089,910	1,022,461	-	-
Deferred pension related items	21,750,929	6,770,278	9,491,617	5,594,233
Deferred OPEB related items	1,930,000	910,000	1,170,000	616,000
Total deferred outflows of resources	**27,770,839**	**8,702,739**	**10,661,617**	**6,210,233**
LIABILITIES				
Current liabilities:				
Accounts payable	8,616,163	2,615,726	1,977,939	1,316,382
Accrued liabilities	2,629,203	577,356	1,650,287	379,850
Unearned revenues	3,751	258,925	2,235,086	541,492
Deposits payable	2,626,087	66,749	62,696	56,270
Due to other funds	-	-	-	-
Subscriptions	318,000	86,946	109,651	35,138
Accrued compensated absences	2,555,042	791,459	1,101,562	638,930
Accrued claims and judgments	-	-	-	-
Long-term debt - due in less than one year	4,320,000	3,290,000	2,822,164	-
Landfill closure and post closure liability	-	-	-	254,000
Total current liabilities	21,068,246	7,687,161	9,959,385	3,222,062
Noncurrent liabilities:				
Advances from other funds	-	-	-	-
Subscriptions	511,368	168,499	217,614	53,042
Accrued compensated absences	2,921,861	728,589	1,248,765	612,264
Accrued claims and judgments	-	-	-	-
Long-term debt - due in more than one year	81,013,533	18,196,786	95,675,320	-
Landfill closure and post closure liability	-	-	-	2,760,000
Pension liability	78,200,115	24,340,865	34,124,773	20,112,699
Net OPEB liability	10,071,000	3,782,000	6,545,000	3,447,000
Total noncurrent liabilities	172,717,877	47,216,739	137,811,472	26,985,005
Total liabilities	**193,786,123**	**54,903,900**	**147,770,857**	**30,207,067**
DEFERRED INFLOWS OF RESOURCES				
Accumulated increase in fair value of hedging derivatives	-	-	-	-
Deferred OPEB related items	5,206,000	2,471,000	3,147,000	1,657,000
Lease deferred inflows	711,327	-	-	-
Total deferred inflows of resources	**5,917,327**	**2,471,000**	**3,147,000**	**1,657,000**
NET POSITION				
Net investment in capital assets	420,259,511	653,171,690	684,308,430	5,364,463
Restricted for debt service	9,507,484	4,134,075	5,516,260	-
Restricted for sustainable energy program (AB 32)	6,264,572	-	-	-
Unrestricted	119,522,625	124,425,705	183,902,463	27,948,871
Total net position	**$ 555,554,192**	**$ 781,731,470**	**$ 873,727,153**	**$ 33,313,334**

See Notes to Financial Statements.

CITY OF ROSEVILLE, CALIFORNIA
Statement of Net Position
Proprietary Funds
June 30, 2024

	Business-Type Activities			Governmental Activities
	Roseville Natural Gas Financing	Other Enterprise Funds	Total Enterprise Funds	Internal Service Funds
ASSETS				
Current assets:				
Cash and investments	$ -	$ 13,564,564	$ 461,564,049	$ 83,706,818
Receivables (net of uncollectibles):				
Accounts	-	6,426,344	61,691,832	2,997,819
Notes and loans	-	-	95,303,606	-
Leases	-	-	110,526	-
Inventories	-	-	25,220,340	1,340,144
Prepaid costs	-	1,027,355	5,612,198	2,718,774
Due from other funds	-	-	-	827,509
Restricted:				
Cash and investments with fiscal agents	7,242,970	-	23,409,212	-
Total current assets	7,242,970	21,018,263	672,911,763	91,591,064
Noncurrent:				
Leases	-	-	632,051	-
Prepaid purchased gas	61,251,875	-	61,251,875	-
Investment in NCPA reserves	-	-	6,675,685	-
Investment in SPWA reserves	-	-	14,072,945	-
Derivative instruments	27,384,851	-	27,384,851	-
Advances to other funds	-	-	-	4,237,678
Capital assets not being depreciated	-	29,529,267	103,336,682	7,609,537
Capital assets - net of accumulated depreciation/amortization	-	28,571,046	1,919,573,415	118,309,321
Total noncurrent assets	88,636,726	58,100,313	2,132,927,504	130,156,536
Total assets	**95,879,696**	**79,118,576**	**2,805,839,267**	**221,747,600**
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charge on refunding	-	-	5,112,371	-
Deferred pension related items	-	3,481,238	47,088,295	8,329,773
Deferred OPEB related items	-	458,000	5,084,000	550,000
Total deferred outflows of resources	**-**	**3,939,238**	**57,284,666**	**8,879,773**
LIABILITIES				
Current liabilities:				
Accounts payable	15,068	2,935,924	17,477,202	2,709,437
Accrued liabilities	1,119,281	274,207	6,630,184	589,158
Unearned revenues	-	14,901,490	17,940,744	-
Deposits payable	2,381,755	-	5,193,557	-
Due to other funds	447,403	55,000	502,403	1,537,130
Subscriptions	-	265	550,000	1,028,422
Accrued compensated absences	-	294,277	5,381,270	927,867
Accrued claims and judgments	-	-	-	5,283,013
Long-term debt - due in less than one year	13,865,000	-	24,297,164	-
Landfill closure and post closure liability	-	-	254,000	-
Total current liabilities	17,828,507	18,461,163	78,226,524	12,075,027
Noncurrent liabilities:				
Advances from other funds	-	2,000,000	2,000,000	-
Subscriptions	-	283	950,806	1,635,462
Accrued compensated absences	-	299,288	5,810,767	942,758
Accrued claims and judgments	-	-	-	11,650,418
Long-term debt - due in more than one year	48,037,731	-	242,923,370	-
Landfill closure and post closure liability	-	-	2,760,000	-
Pension liability	-	12,515,934	169,294,386	29,947,646
Net OPEB liability	-	3,506,000	27,351,000	3,916,000
Total noncurrent liabilities	48,037,731	18,321,505	451,090,329	48,092,284
Total liabilities	**65,866,238**	**36,782,668**	**529,316,853**	**60,167,311**
DEFERRED INFLOWS OF RESOURCES				
Accumulated increase in fair value of hedging derivatives	27,384,851	-	27,384,851	-
Deferred OPEB related items	-	1,219,000	13,700,000	1,466,000
Lease deferred inflows	-	-	711,327	-
Total deferred inflows of resources	**27,384,851**	**1,219,000**	**41,796,178**	**1,466,000**
NET POSITION				
Net investment in capital assets	-	58,099,765	1,821,203,859	123,254,974
Restricted for debt service	7,242,970	-	26,400,789	-
Restricted for sustainable energy program (AB 32)	-	-	6,264,572	-
Unrestricted	(4,614,363)	(13,043,619)	438,141,682	45,739,088
Total net position	**$ 2,628,607**	**$ 45,056,146**	**$ 2,292,010,902**	**$ 168,994,062**

See Notes to Financial Statements.

CITY OF ROSEVILLE, CALIFORNIA
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2024

	Business-Type Activities			
	Electric	**Water**	**Wastewater**	**Waste Services**
OPERATING REVENUES				
Charges for services	$ 198,748,979	$ 41,853,395	$ 58,297,263	$ 42,914,350
Miscellaneous	14,298,946	110,708	291,276	258,507
Total operating revenues	**213,047,925**	**41,964,103**	**58,588,539**	**43,172,857**
OPERATING EXPENSES				
Administration and general	31,205,737	12,761,019	14,465,217	10,077,410
Operations	41,997,634	16,089,891	47,699,385	27,953,354
Depreciation and amortization	26,786,709	13,328,837	16,722,374	364,200
Power supply	86,917,593	-	-	-
Claims expense	-	-	-	-
Total operating expenses	**186,907,673**	**42,179,747**	**78,886,976**	**38,394,964**
Operating income (loss)	**26,140,252**	**(215,644)**	**(20,298,437)**	**4,777,893**
NONOPERATING REVENUES (EXPENSES)				
Subventions and grants	149,011	26,898	37,275	56,271
Lease revenues	1,785,905	-	-	-
Interest income (loss)	6,858,825	6,343,253	5,740,431	2,000,567
Interest expense	(2,835,292)	(846,312)	(1,124,188)	(2,260)
Increase (decrease) in JPA reserves	555,447	-	16,043,368	-
Gains (losses) on sale of capital assets	(6,515,885)	(26,453)	(81,769)	-
Total nonoperating revenues (expenses)	**(1,989)**	**5,497,386**	**20,615,117**	**2,054,578**
Income (loss) before capital contributions and transfers	**26,138,263**	**5,281,742**	**316,680**	**6,832,471**
Capital contributions - connection/impact fees	1,882,559	14,733,363	18,143,075	711,136
Capital contributions from developers and other agencies	8,710,776	16,271,699	23,060,701	-
Contributions in aid of construction	7,835,255	-	-	-
Transfers in	-	-	-	-
Transfers out	(8,511,171)	(1,547,909)	(1,121,824)	(477,538)
Change in net position	**36,055,682**	**34,738,895**	**40,398,632**	**7,066,069**
Net position-beginning	519,498,510	746,992,575	833,328,521	26,247,265
Restatements - Correction of error	-	-	-	-
Net position-beginning, as restated	519,498,510	746,992,575	833,328,521	26,247,265
Net position-ending	**$ 555,554,192**	**$ 781,731,470**	**$ 873,727,153**	**$ 33,313,334**

See Notes to Financial Statements.

CITY OF ROSEVILLE, CALIFORNIA
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2024

	Business-Type Activities			Governmental Activities
	Roseville Natural Gas Financing	Other Enterprise Funds	Total Enterprise Funds	Internal Service Funds
OPERATING REVENUES				
Charges for services	$ 16,565,863	$ 6,227,732	$ 364,607,582	$ 63,114,169
Miscellaneous	-	808,893	15,768,330	1,827,758
Total operating revenues	**16,565,863**	**7,036,625**	**380,375,912**	**64,941,927**
OPERATING EXPENSES				
Administration and general	7,377	4,926,452	73,443,212	23,163
Operations	-	11,830,692	145,570,956	43,453,368
Depreciation and amortization	-	1,863,713	59,065,833	13,270,048
Power supply	17,436,112	-	104,353,705	-
Claims expense	-	-	-	10,140,927
Total operating expenses	**17,443,489**	**18,620,857**	**382,433,706**	**66,887,506**
Operating income (loss)	**(877,626)**	**(11,584,232)**	**(2,057,794)**	**(1,945,579)**
NONOPERATING REVENUES (EXPENSES)				
Subventions and grants	-	19,743,021	20,012,476	31,360
Lease revenues	-	-	1,785,905	-
Interest income (loss)	3,862,415	668,099	25,473,590	3,561,407
Interest expense	(3,398,583)	(38,994)	(8,245,629)	(69,541)
Increase (decrease) in JPA reserves	-	-	16,598,815	-
Gains (losses) on sale of capital assets	-	20,083	(6,604,024)	(9,735)
Total nonoperating revenues (expenses)	**463,832**	**20,392,209**	**49,021,133**	**3,513,491**
Income (loss) before capital contributions and transfers	**(413,794)**	**8,807,977**	**46,963,339**	**1,567,912**
Capital contributions - connection/impact fees	-	-	35,470,133	-
Capital contributions from developers and other agencies	-	15,633	48,058,809	-
Contributions in aid of construction	-	-	7,835,255	-
Transfers in	-	934,452	934,452	56,018
Transfers out	-	-	(11,658,442)	-
Change in net position	**(413,794)**	**9,758,062**	**127,603,546**	**1,623,930**
Net position-beginning	3,042,401	35,544,228	2,164,653,500	167,370,132
Restatements - Correction of error	-	(246,144)	(246,144)	-
Net position-beginning, as restated	3,042,401	35,298,084	2,164,407,356	167,370,132
Net position-ending	**$ 2,628,607**	**$ 45,056,146**	**$ 2,292,010,902**	**$ 168,994,062**

See Notes to Financial Statements.

CITY OF ROSEVILLE, CALIFORNIA
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2024

	Business-Type Activities			
	Electric	Water	Wastewater	Waste Services
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	$ 194,595,821	$ 42,044,896	$ 62,207,556	$ 43,135,793
Receipts from interfund charges	-	-	-	-
Payments to suppliers and service providers	(115,090,435)	(15,135,798)	(50,167,495)	(28,030,416)
Payments to employees for salaries and benefits	(44,133,468)	(11,835,633)	(11,491,957)	(10,310,210)
Collateral Receipts from counterparties	7,900,000	-	-	-
Collateral returned to counterparties	(7,900,000)	-	-	-
Other receipts (payments)	14,175,905	-	-	-
Net cash provided by (used for) operating activities	**49,547,823**	**15,073,465**	**548,104**	**4,795,167**
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers from other funds	-	-	-	-
Transfers to other funds	(8,511,171)	(1,547,909)	(1,121,824)	(477,538)
Interest paid on non-capital debt	-	-	(18,944,619)	(2,260)
Payments from other funds on interfund borrowings	-	-	-	-
Landfill closure payments (increase)	-	-	-	2,643,817
Loans to developers	(791,487)	-	-	-
Subvention and grants	179,090	26,898	18,180,350	767,407
Net cash provided by (used for) noncapital financing activities	**(9,123,568)**	**(1,521,011)**	**(1,886,093)**	**2,931,426**
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Proceeds from capital debt	-	-	21,436,838	-
Capital contributions	7,835,255	-	-	-
Acquisition and construction of capital assets	(36,221,312)	(16,675,401)	(6,247,933)	(847,897)
Principal paid on long term debt	(4,250,000)	(3,125,000)	-	-
Principal paid on subscriptions	(331,476)	(72,695)	(90,095)	(24,045)
Interest paid on capital debt	(2,787,867)	(1,164,320)	-	-
Connection/impact fees	1,882,559	14,733,363	-	-
Proceeds from sales of assets	61,845	-	(81,769)	-
Net cash provided by (used for) capital and related financing activities	**(33,810,996)**	**(6,304,053)**	**15,017,041**	**(871,942)**
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	-	-	-	-
Interest on investments	3,387,453	3,534,340	3,552,327	671,161
Fair value adjustment	3,066,949	2,809,930	2,189,373	965,441
Lease revenue received	1,825,112	-	-	-
Net cash provided by (used for) investing activities	**8,279,514**	**6,344,270**	**5,741,700**	**1,636,602**
Net increase (decrease) in cash and cash equivalents	**14,892,773**	**13,592,671**	**19,420,752**	**8,491,253**
Cash and cash equivalents-beginning	145,046,314	131,451,648	91,434,986	39,835,330
Cash and cash equivalents-ending	**$ 159,939,087**	**$ 145,044,319**	**$ 110,855,738**	**$ 48,326,583**

See Notes to Financial Statements.

CITY OF ROSEVILLE, CALIFORNIA
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2024

	Business-Type Activities			
	Electric	Water	Wastewater	Waste Services
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES				
Operating income (loss)	$ 26,140,252	$ (215,644)	$ (20,298,437)	$ 4,777,893
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:				
Depreciation/amortization expense	26,786,709	13,328,837	16,722,374	364,200
(Increase) decrease in accounts receivable	(4,427,075)	(54,287)	3,667,969	(367,639)
(Increase) decrease in notes and loans receivable	-	-	-	-
(Increase) decrease in leases receivable	-	-	-	-
(Increase) decrease in inventories	(1,439,114)	1,991,514	(32,852)	11,318
(Increase) decrease in prepaid items	-	(84,785)	47,572	24,833
(Increase) decrease in prepaid gas	(1,566,503)	-	-	-
Increase (decrease) in accounts payable	696,640	(952,636)	(2,482,830)	(113,213)
Increase (decrease) in accrued liabilities	-	98,654	344,953	87,652
Increase (decrease) in deposits payable	(27,586)	135,080	(48,952)	330,575
Increase (decrease) in unerned revenue	-	-	-	-
Increase (decrease) in compensated absences	199,580	(60,861)	196,270	90,641
Increase (decrease) in claims and judgments	-	-	-	-
Increase (decrease) in net pension items	3,685,920	1,251,593	1,856,037	177,907
Increase (decrease) in net OPEB items	(501,000)	(364,000)	576,000	(589,000)
Total adjustments	23,407,571	15,289,109	20,846,541	17,274
Net cash provided by (used for) operating activities	$ 49,547,823	$ 15,073,465	$ 548,104	$ 4,795,167
SCHEDULE OF NON-CASH NONCAPITAL, CAPITAL, AND INVESTING ACTIVITIES				
Change in JPA reserves	$ 555,447	$ -	$ 16,043,368	$ -
Contributions of capital assets	8,710,776	16,271,699	23,060,701	-
Amortization on bond discount/(premium)	(241,425)	(461,965)	-	-
Gain/(loss) on disposition of capital assets	(6,515,885)	(26,453)	(81,769)	-
Initiation of subscriptions	22,964	10,329	14,420	10,072

See Notes to Financial Statements.

CITY OF ROSEVILLE, CALIFORNIA
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2024

	Business-Type Activities			Governmental Activities
	Roseville Natural Gas Financing	Other Enterprise Funds	Totals	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	$ 17,005,863	$ 8,573,130	$ 367,563,059	$ -
Receipts from interfund charges	-	-	-	64,891,687
Payments to suppliers and service providers	(2,790,675)	(10,284,058)	(221,498,877)	(28,669,944)
Payments to employees for salaries and benefits	(246,657)	(6,586,670)	(84,604,595)	(14,750,900)
Collateral Receipts from counterparties	-	-	7,900,000	-
Collateral returned to counterparties	-	-	(7,900,000)	-
Other receipts (payments)	-	(45)	14,175,860	(7,501,766)
Net cash provided by (used for) operating activities	**13,968,531**	**(8,297,643)**	**75,635,447**	**13,969,077**
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers from other funds	-	934,452	934,452	56,018
Transfers to other funds	-	-	(11,658,442)	-
Interest paid on non-capital debt	-	-	(18,946,879)	(2,940)
Payments from other funds on interfund borrowings	258,273	-	258,273	2,213,501
Landfill closure payments (increase)	-	-	2,643,817	-
Loans to developers	-	-	(791,487)	-
Subvention and grants	-	14,751,077	33,904,822	31,360
Net cash provided by (used for) noncapital financing activities	**258,273**	**15,685,529**	**6,344,556**	**2,297,939**
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Proceeds from capital debt	-	-	21,436,838	-
Capital contributions	-	-	7,835,255	-
Acquisition and construction of capital assets	-	(11,421,016)	(71,413,559)	(14,776,318)
Principal paid on long term debt	(13,155,000)	(55,000)	(20,585,000)	-
Principal paid on subscriptions	-	(563)	(518,874)	(725,419)
Interest paid on capital debt	(4,134,493)	(38,995)	(8,125,675)	(66,240)
Connection/impact fees	-	-	16,615,922	-
Proceeds from sales of assets	-	20,083	159	(9,735)
Net cash provided by (used for) capital and related financing activities	**(17,289,493)**	**(11,495,491)**	**(54,754,934)**	**(15,577,712)**
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	3,862,415	-	3,862,415	-
Interest on investments	-	291,863	11,437,144	1,998,859
Fair value adjustment	-	362,010	9,393,703	1,563,138
Lease revenue received	-	-	1,825,112	-
Net cash provided by (used for) investing activities	**3,862,415**	**653,873**	**26,518,374**	**3,561,997**
Net increase (decrease) in cash and cash equivalents	**799,726**	**(3,453,732)**	**53,743,443**	**4,251,301**
Cash and cash equivalents-beginning	6,443,244	17,018,296	431,229,818	79,455,517
Cash and cash equivalents-ending	**$ 7,242,970**	**$ 13,564,564**	**$ 484,973,261**	**$ 83,706,818**

See Notes to Financial Statements.

CITY OF ROSEVILLE, CALIFORNIA
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2024

	Business-Type Activities			Governmental Activities
	Roseville Natural Gas Financing	Other Enterprise Funds	Totals	Internal Service Funds
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES				
Operating income (loss)	$ (877,626)	$ (11,584,232)	$ (2,057,794)	$ (1,945,579)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:				
Depreciation/amortization expense	-	1,863,713	59,065,833	13,270,048
(Increase) decrease in accounts receivable	-	138,055	(1,042,977)	(50,240)
(Increase) decrease in notes and loans receivable	-	-	-	-
(Increase) decrease in leases receivable	-	-	-	-
(Increase) decrease in inventories	-	-	530,866	55,865
(Increase) decrease in prepaid items	-	(1,006,654)	(1,019,034)	(111,354)
(Increase) decrease in prepaid gas	14,645,945	-	13,079,442	(125,653)
Increase (decrease) in accounts payable	6,869	2,021,436	(823,734)	90,963
Increase (decrease) in accrued liabilities	(246,657)	48,002	332,604	-
Increase (decrease) in deposits payable	440,000	1,103,529	1,932,646	95,576
Increase (decrease) in unerned revenue	-	157,524	157,524	1,484,570
Increase (decrease) in compensated absences	-	73,733	499,363	2,941,881
Increase (decrease) in claims and judgments	-	-	-	(1,737,000)
Increase (decrease) in net pension items	-	440,251	7,411,708	-
Increase (decrease) in net OPEB items	-	(1,553,000)	(2,431,000)	-
Total adjustments	14,846,157	3,286,589	77,693,241	15,914,656
Net cash provided by (used for) operating activities	$ 13,968,531	$ (8,297,643)	$ 75,635,447	$ 13,969,077
SCHEDULE OF NON-CASH NONCAPITAL, CAPITAL, AND INVESTING ACTIVITIES				
Change in JPA reserves	$ -	$ -	$ 16,598,815	$ -
Contributions of capital assets	-	-	48,043,176	-
Amortization on bond discount/(premium)	-	-	(703,390)	-
Gain/(loss) on disposition of capital assets	-	20,083	(6,604,024)	(9,735)
Initiation of subscriptions	-	825	58,610	99,106

See Notes to Financial Statements.

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FIDUCIARY FUNDS

Fiduciary funds are presented separately from the government-wide and fund financial statements. The City had the following types of fiduciary funds in fiscal year 2024:

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 custodian for individuals, private organizations, and other governments.

CITY OF ROSEVILLE, CALIFORNIA
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2024

	Other Post Employment Benefits Trust	Private Purpose Trust Funds	Custodial Funds
ASSETS			
Cash and investments in City Treasury	$ -	$ 4,573,139	$ 229,420,105
OPEB plan assets:			
Money market funds	1,064,093	-	-
Domestic equity funds	88,514,417	-	-
Fixed income securities	56,644,410	-	-
Real estate partnership	12,195,365	-	-
Cash equivalents	626,724	-	-
Receivables:			
Accounts	220,364	24,684	24,210,708
Due from developers	-	-	447,724
Restricted assets:			
Cash and investments with fiscal agents	-	57,722	85,272,677
Total assets	**159,265,373**	**4,655,545**	**339,351,214**
LIABILITIES			
Accounts payable	5,705	34	4,998,778
Accrued liabilities	-	754,451	1,857,583
Unearned revenues	-	-	50,342
Deposits payable	-	-	229,064
Arbitrage liability	-	-	295,337
Due to beneficiaries	-	36,842,605	331,352,789
Total liabilities	**5,705**	**37,597,090**	**338,783,893**
NET POSITION			
Restricted for:			
Restricted for OPEB	159,259,668	-	-
Restricted for private purposes, organization and other governments	-	(32,941,545)	567,321
Total net position	**$ 159,259,668**	**$ (32,941,545)**	**$ 567,321**

See Notes to Financial Statements.

CITY OF ROSEVILLE, CALIFORNIA
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended June 30, 2024

	Other Post Employment Benefits Trust	Private Purpose Trust Funds	Custodial Funds
ADDITIONS			
Property taxes, net of pass through payments	$ -	$ 1,418,763	$ 43,152,636
Investment income	17,394,918	228,968	13,450,710
Contributions from City	10,315,668	-	-
Contributions from members	-	-	25,143,508
Levies assessed	-	-	42,448,942
Miscellaneous	47,045	-	17,339,145
Total additions	**27,757,631**	**1,647,731**	**141,534,941**
DEDUCTIONS			
Retiree health plan benefits	9,348,549	-	-
Administrative expenses	25,317	-	1,386,839
Contractual services	-	142,399	-
Payments to beneficiaries	-	1,042,377	140,279,747
Payments to City	-	-	60
Total deductions	**9,373,866**	**1,184,776**	**141,666,646**
Net increase (decrease) in fiduciary net position	**18,383,765**	**462,955**	**(131,705)**
Net position-beginning	140,875,903	(33,404,500)	14,153,048
Restatements - Correction of error	-	-	(13,454,022)
Net position-beginning, as restated	140,875,903	(33,404,500)	699,026
Net position-ending	**$ 159,259,668**	**$ (32,941,545)**	**$ 567,321**

See Notes to Financial Statements.

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NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

A. Reporting Entity

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

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

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

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

The **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 Gold Hill Cemetery District. The financial activities of the Successor Agency are included in the Successor Agency to the Redevelopment Agency Private Purpose Trust Fund.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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, 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 user charges and 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 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.

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.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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 a fiduciary for various functions. The Endowment Private-Purpose Trust Fund is used to account for assets held by the City as a fiduciary 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 a fiduciary for certain special assessment districts in the City, North Roseville-Rocklin Sewer Refunding District, Foothills Boulevard Extension Assessments, 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, Highway 65 JPA, external traffic mitigation fees 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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 leases are reported as *other financing sources*.

Governmental fund 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.

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 assets 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 13 and Note 14, respectively. The deferred lease items are described in Note 9.

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 inflow of resources*, represents an acquisition of net assets that applies to a future period and so will not be recognized as an inflow of resources

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(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.

The deferred inflows related to pensions and OPEB are described in Note 13 and 14, 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	$ 17,171,711	$ 10,692,674	$ 27,864,385
Additions	4,046,398	3,310,977	7,357,375
Payments	(3,914,932)	(2,811,614)	(6,726,546)
Ending Balance	$ 17,303,177	$ 11,192,037	$ 28,495,214
Current Portion	$ 7,826,102	$ 5,381,270	$ 13,207,372

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 Postemployment 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.

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.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

S. Leases

Lessee: The City of Roseville is a lessee for a noncancellable lease of equipment. The City of Roseville recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements. The City of Roseville recognizes lease liabilities with an initial, individual value of $75,000 or more.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

At the commencement of a lease, the City of Roseville initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life. Key estimates and judgments related to leases include how the City of Roseville determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The City of Roseville uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the City of Roseville generally uses its estimated incremental borrowing rate as the discount rate for leases.

- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the City of Roseville is reasonably certain to exercise.

The City of Roseville monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

Lessor: The City of Roseville is a lessor for a noncancellable lease of a building. The City of Roseville recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements.

At the commencement of a lease, the City of Roseville initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the City of Roseville determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The City of Roseville uses its estimated incremental borrowing rate as the discount rate for leases.

- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The City of Roseville monitors changes in circumstances that would require a remeasurement of its lease, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

T. Subscription-Based Information Technology Arrangements

The City of Roseville is a subscriber for a noncancellable subscription of information technology services. The City of Roseville recognizes a subscription liability and an intangible right-to-use subscription asset (subscription asset) in the government-wide financial statements. The City of Roseville recognizes subscription liabilities with an initial, individual value of $75,000 or more.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

At the commencement of a subscription, the City of Roseville initially measures the subscription liability at the present value of payments expected to be made during the subscription term. Subsequently, the subscription liability is reduced by the principal portion of subscription payments made. The subscription asset is initially measured as the initial amount of the subscription liability, adjusted for subscription payments made at or before the subscription commencement date, plus certain initial direct costs. Subsequently, the subscription asset is amortized on a straight-line basis over its useful life. Key estimates and judgments related to subscriptions include how the City of Roseville determines (1) the discount rate it uses to discount the expected subscription payments to present value, (2) lease term, and (3) subscription payments.

- City of Roseville uses the interest rate charged by the vendor as the discount rate. When the interest rate charged by the vendor is not provided, the City of Roseville generally uses its estimated incremental borrowing rate as the discount rate for subscriptions.
- The subscription term includes the noncancellable period of the subscription. Subscription payments included in the measurement of the subscription liability are composed of fixed payments that the City of Roseville is reasonably certain to exercise.

The City of Roseville monitors changes in circumstances that would require a remeasurement of its subscriptions and will remeasure the subscription asset and liability if certain changes occur that are expected to significantly affect the amount of the subscription liability.

Subscription assets are reported with other capital assets and subscription liabilities are reported with long-term debt on the statement of net position.

U. New Accounting Pronouncements

Effective in Current Fiscal Year

GASB Statement No. 99 – In April 2022, the GASB issued Statement No. 99, *Omnibus 2022*. The Statement is effective for multiple reporting periods depending on the requirements. The City has not determined the effect of this Statement.

Effective in Future Fiscal Years

GASB Statement No. 101– In June 2022, the GASB issued Statement No. 101, *Compensated Absences*. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The Statement is effective for reporting periods beginning after December 15, 2023. The City has not determined the effect of this Statement.

GASB Statement No. 102 – In December 2023, the GASB issued Statement No. 102, *Certain Risk Disclosures*. State and local governments face a variety of risks that could negatively affect the level of service they provide or their ability to meet obligations as they come due. Although governments are required to disclose information about their exposure to some of those risks, essential information about other risks that are prevalent among state and local governments is not routinely disclosed because it is not explicitly required. The objective of this Statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. The requirements of this Statement are effective for fiscal years beginning after June 15, 2024. The City has not determined the effect of this Statement.

GASB Statement No. 103 – In April 2024, the GASB issued Statement No. 103, *Financial Reporting Model Improvements.* The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025. The City has not determined the effect of this Statement.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

GASB Statement No. 104 – In September 2024, the GASB issued Statement No. 104, *Disclosure of Certain Capital Assets*. This statement requires certain types of capital assets, such as lease assets recognized in accordance with Statement No. 87, Leases, and intangible right-to-use assets recognized in accordance with Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements to be disclosed separately by major classes of underlying assets in the capital assets note disclosures. Subscription assets recognized in accordance with Statement No. 96, Subscription-Based Information Technology Arrangements are also required to be disclosed separately. Furthermore, the statement requires intangible assets other than those three types to be disclosed separately by major class. Finally, the statement requires additional disclosures for capital assets held for sale. The new standard is effective for periods beginning after June 15, 2025. Application of this statement is effective for the City's year ending June 30, 2026.

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.

A. Classification

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

Primary Government:	
Cash and investment in City Treasury	$ 958,229,241
Restricted cash and investments with fiscal agents	26,125,858
Total city cash and investments with primary government	984,355,099
Fiduciary Funds (separate statement):	
Cash and investments in City Treasury	393,038,253
Restricted cash and investments with fiscal agents	85,330,399
Total cash and investments	$ 1,462,723,751
Cash and investments as of June 30, 2024, consist of the following:	
Cash in bank and on hand	$ 5,886,263
Investments	1,456,837,488
Total cash and investments	$ 1,462,723,751

NOTE 2: CASH AND INVESTMENTS (CONTINUED)

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	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
Supranationals	5 years	AA	30%	None
Mortgage Pass-Through Securities	5 years	AA	20%	None

[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 Fund
- Endowment Private-Purpose 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.

NOTE 2: CASH AND INVESTMENTS (CONTINUED)

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	$ 86,148,622	$ 86,048,880	$ 299,656,196	$ 200,456,989	$ 672,310,687
Forward Purchase Agreement	4,223,827	-	-	-	4,223,827
Local Agency Bonds	2,275,000	3,890,211	6,106,726	-	12,271,937
Corporate Notes	28,978,075	151,863,458	100,647,711	-	281,489,244
Money Market Mutual Funds	163,935,162	-	-	-	163,935,162
Roseville Advantage Banks	8,952,385	-	-	-	8,952,385
Guaranteed Investment Contracts (GIC)	-	-	3,918,124	2,150,737	6,068,861
Local Agency Investment Fund	60,920,048	-	-	-	60,920,048
Other Post Employment Benefits (OPEB)	158,418,285	-	-	-	158,418,285
Foreign Government Bonds	-	-	4,888,650	-	4,888,650
Pension Trust	17,338,017	-	-	-	17,338,017
California Asset Management Pool	66,020,385	-	-	-	66,020,385
Total	$ 597,209,806	$ 241,802,549	$ 415,217,407	$ 202,607,726	$ 1,456,837,488

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, 2024, the fair value was $225,259 less 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, 2024, these investments matured in an average of 260 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, 2024, the fair value approximated is the City's cost, and these investments had an average maturity of 26 days.

Money market mutual funds were available for withdrawal on demand and at June 30, 2024 and had an average maturity of 7 days for the Dreyfus U.S. Treasury Money Market Fund and 7 days for the First American Money Market Fund.

NOTE 2: CASH AND INVESTMENTS (CONTINUED)

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, 2024, 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	$ -	$ 434,059,482	$ -	$ 434,059,482
Forward Purchase Agreement	-	-	4,223,827	4,223,827
Local Agency Bonds	-	12,271,937	-	12,271,937
Corporate Notes	-	105,407,406	176,081,838	281,489,244
Supranationals	4,888,650	-	-	4,888,650
California Asset Management Program	66,020,385	-	-	66,020,385
Total	$ 70,909,035	$ 551,738,825	$ 180,305,665	802,953,525
Not Rated:				
Local Agency Investment Fund				60,920,048
Money Market Mutual Funds				163,935,162
Roseville Advantage Banks				8,952,385
Guaranteed Investment Contracts				6,068,861
Other Post Employment Benefits (OPEB)				158,418,285
Pension Trust				17,338,017
U.S. Treasury and Agency Obligations				238,251,205
Total investments				$ 1,456,837,488

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, 2024:

Issuer	Investment Type	Amount	% of Portfolio
Federal Farm Credit Bank	Federal agency securities	$ 142,774,049	9.76%
Federal Home Loan Bank	Federal agency securities	330,233,585	22.58%
Federal Agricultural Mortgage Corporation (FAMC)	Federal agency securities	115,201,397	7.88%

Investments in any one issuer that represent 5 percent or more of total investments by individual funds were as follows at June 30, 2024:

Fund	Issuer	Investment Type	Amount
Major Enterprise Funds:			
Roseville Natural Gas Financing Authority	Wachovia Bank	Forward Purchase Agreement	$ 4,223,827

NOTE 2: CASH AND INVESTMENTS (CONTINUED)

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 Pool's asset market prices are derived from closing bid prices as of the end of business day as supplied by U.S. Bank. Where prices are not available from generally recognized sources, the securities are priced using a yield-based matrix system to arrive at an estimated fair value. Prices that fall between data points are interpolated. 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, 2024:

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	$ 672,310,687	$ -	$ 672,310,687	$ -
Corporate Notes	281,489,244	-	281,489,244	-
Municipal Securities	12,271,937	-	12,271,937	-
Forward Purchase Agreements	4,223,827	-	-	4,223,827
Other Post Employment Benefits (OPEB)	158,418,285	1,064,093	145,158,827	12,195,365
Money Market Mutual Funds	163,935,162	163,935,162	-	-
Total Investments at Fair Value	1,292,649,142	$ 164,999,255	$ 1,111,230,695	$ 16,419,192
Investments measured at amorized cost				
Guaranteed Investment Contracts (GIC's)	6,068,861			
Investments with uncategorized inputs				
Local Agency Investment Fund	60,920,048			
California Asset Management Program	66,020,385			
Roseville Advantage Bank	8,952,385			
Supranationals	4,888,650			
Pension Trust	17,338,017			
Total investments measured with uncategorized inputs	158,119,485			
Total investments	$ 1,456,837,488			

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, 2024, were as follows:

Fund Receiving Transfer	Fund Making Transfer	Amount Transferred	
Governmental Funds:			
General Fund			
	Electric Fund	$ 8,075,815	(C)
	Non-Major Governmental Funds	9,423,079	(A), (C)
	Total General Fund	17,498,894	
Non-Major Governmental Funds			
	General Fund	3,127,204	(A), (B)
	Electric Fund	390,662	(B)
	Water Fund	1,547,909	(B), (C)
	Wastewater Fund	1,121,824	(B), (C)
	Waste Services Fund	477,538	(B), (C)
	Non-Major Governmental Funds	1,508,924	(A), (B)
	Total Non-Major Governmental Funds	8,174,061	
	Total Governmental Funds	25,672,955	
Enterprise Funds:			
Non-Major Enterprise Funds			
	General Fund	934,452	(A)
	Total Enterprise Funds	934,452	
Internal Service Funds:			
Fleet Fund			
	Electric Fund	44,694	(A)
	Non-Major Governmental Funds	11,324	(B)
	Total Internal Service Funds	56,018	
	Total Interfund Transfers	$ 26,663,425	

(A) Transfers to fund operations
(B) Transfers to fund various projects and/or pay debt service
(C) Transfers to fund in-lieu franchise fees

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, 2024, interfund balances comprised the following:

Due to Other Funds	Due From Other Funds	Amount	
Governmental Activities			
Non-Major Governmental Funds:			
Non-Major Governmental Funds	General Fund	$ 2,399,211	(A),(B)
	Internal Service Funds	772,509	(A)
	Total Non-Major Governmental Funds	3,171,720	
Non-Major Internal Service Funds	General Fund	1,537,130	(B)
	Total Governmental Activities	4,708,850	
Enterprise Activities			
Roseville Natural Gas Financing	General Fund	447,403	(B)
Non-Major Enterprise Funds	Internal Service Funds	55,000	(A)
	Total Enterprise Activities	502,403	
		$ 5,211,253	

(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, 2024, the funds below had made advances which were not expected to be repaid within the next year:

Fund Receiving Advance	Fund Making Advance	Amount of Advance
Governmental Activities		
Non-Major Governmental Funds	General Fund	$ 8,017,212
	Internal Service Funds	2,237,678
	Total Governmental Activities	10,254,890
Enterprise Activities		
Non-Major Enterprise Funds	Internal Service Funds	2,000,000
		$ 12,254,890

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, 2024, the accrued deferred interest payable not included in the advance amount in the table above is $2,403,159.

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 was 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 was 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.

NOTE 3: INTERFUND TRANSACTIONS (CONTINUED)

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 are being 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 combines 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:

	General	Community Facilities District	Non-Major Governmental Funds	Total Governmental Funds	Governmental Activities Internal Service Funds	Total Governmental Activities
Accounts receivables	$ 23,742,655	$ -	$ 17,586,197	$ 41,328,852	$ 166,870	$ 41,495,722
Taxes receivable	3,152,894	-	374,260	3,527,154	-	3,527,154
Interest receivable	797,189	29,469	6,534,520	7,361,178	2,830,949	10,192,127
Total	$ 27,692,738	$ 29,469	$ 24,494,977	$ 52,217,184	$ 2,997,819	$ 55,215,003

	Business-Type Activities - Enterprise Funds					
	Electric	Water	Wastewater	Waste Services	Non-Major Enterprise Funds Total	Totals
Accounts receivables	$ 27,975,275	$ 5,413,800	$ 7,682,050	$ 4,723,656	$ 6,352,247	$ 52,147,028
Taxes receivable	25,679	-	-	-	-	25,679
Interest receivable	889,848	578,208	1,391,143	169,730	39,919	3,068,848
Permits receivables	606,883	3,560,933	2,205,715	42,568	34,178	6,450,277
Total	$ 29,497,685	$ 9,552,941	$ 11,278,908	$ 4,935,954	$ 6,426,344	$ 61,691,832

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, 2024:

Flood Loan Notes Receivable	$ 6,633
Housing Elevation Notes	5,000
Water Meter Notes Receivable	23,342
Flood Control Loan	43,838
SPWA Loan	94,488,776
First Time Home-Buyer Notes	2,728,213
Due From Successor Agency	11,541,355
Housing Rehabilitation and Affordable Housing Notes	47,497,923
Small Business Stabilization Program (SBSP)	24,000
Westbrook Blvd. Segment 4 Loan	3,352,553
Total	$ 159,711,633

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, 2024 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, 2024, two notes funded through the FEMA Hazard Mitigation Grant Program were outstanding with a total balance of $5,000.

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, 2024 was $23,342.

D. 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, 2024, the balance of the loan was $43,838.

NOTE 5: NOTES RECEIVABLE (CONTINUED)

E. 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 was responsible for the completion of these projects. The loans bear interest at the rate of 1.30% and are payable in 30 annual payments beginning on June 10, 2023. The balance of the loan receivable at June 30, 2024 was $94,488,776.

F. 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 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, 2024, was $2,728,213.

G. 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.

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, 2024 is $11,541,355.

NOTE 5: NOTES RECEIVABLE (CONTINUED)

H. 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, 2024, was $47,497,923.

I. Westbrook Boulevard Segment 4 Loan

Under the Sierra Vista Specific Plan developer agreement, developers are required to build infrastructure upon reaching certain build-out milestones. For segment 4 of Westbrook Boulevard the milestones have yet to be reached. However, the City determined the Westbrook Boulevard segment improvements included in the developer agreement were needed to improve street accessibility and prevent congestion on streets. The City and a developer entered into agreement in fiscal year 2024 for the City to loan the developer the funds to build the segment sooner. The loan is expected to be repaid within a three-year time period based on current absorption rates of single-family housing development, but the agreement also provides for repayment in full in not more than ten years. The balance of this loan on June 30, 2024, is $3,352,553.

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 $14,900,335 at June 30, 2024.

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, 2024, was as follows:

	Balance July 1, 2023	Additions	Deletions	Transfers	Balance June 30, 2024
Governmental activities:					
Capital assets, not being depreciated/amortized					
Land	$ 165,109,683	$ 70,404,659	$ -	$ -	$ 235,514,342
Easements (Land)	1,814,353	-	-	-	1,814,353
Streets	411,166,354	7,842,293	-	-	419,008,647
Construction-in-progress	94,239,858	128,478,065	-	(17,594,039)	205,123,884
Total capital assets, not being depreciated/amortized	672,330,248	206,725,017	-	(17,594,039)	861,461,226
Capital assets, being depreciated/amortized					
Buildings	185,028,959	-	-	-	185,028,959
Improvements	50,001,629	45,945	-	-	50,047,574
Vehicles and equipment	101,818,844	1,418,674	(2,519,949)	8,732,158	109,449,727
Parks	112,479,912	696,647	-	5,861,688	119,038,247
Landscaping	75,506,747	949,535	-	1,428,909	77,885,191
Bike paths	14,606,701	95,730	-	1,343,692	16,046,123
Bridges	86,023,531	-	-	-	86,023,531
Culverts	21,029,296	-	-	-	21,029,296
Curb, gutter, sidewalk and median curbs	196,821,032	4,291,417	-	-	201,112,449
Drain inlets	22,061,941	-	-	-	22,061,941
Soundwall	52,545,112	1,172,175	-	-	53,717,287
Stormdrains	142,442,995	5,316,832	-	227,592	147,987,419
Traffic signals	1,817,599	-	-	-	1,817,599
Leased assets	2,470,979	-	(289,554)	-	2,181,425
Subscriptions	4,718,948	259,356	-	-	4,978,304
Total capital assets, being depreciated/amortized	1,069,374,225	14,246,311	(2,809,503)	17,594,039	1,098,405,072
Less accumulated depreciation/amortization					
Buildings	(86,958,750)	(4,551,302)	-	-	(91,510,052)
Improvements	(18,342,576)	(997,298)	-	-	(19,339,874)
Vehicles and equipment	(73,668,219)	(9,337,392)	2,511,021	-	(80,494,590)
Parks	(62,847,290)	(3,498,271)	-	-	(66,345,561)
Landscaping	(53,208,062)	(2,766,659)	-	-	(55,974,721)
Bike paths	(8,990,753)	(425,470)	-	-	(9,416,223)
Bridges	(18,006,829)	(955,817)	-	-	(18,962,646)
Culverts	(8,075,389)	(280,390)	-	-	(8,355,779)
Curb, gutter, sidewalk and median curbs	(152,348,289)	(4,329,245)	-	-	(156,677,534)
Drain inlets	(12,561,186)	(441,239)	-	-	(13,002,425)
Soundwall	(21,342,492)	(1,482,480)	-	-	(22,824,972)
Stormdrains	(28,326,518)	(1,944,438)	-	-	(30,270,956)
Traffic signals	(379,409)	(90,880)	-	-	(470,289)
Leased assets	(179,296)	(139,174)	-	-	(318,470)
Subscriptions	(998,586)	(1,104,368)	-	-	(2,102,954)
Total accumulated depreciation/amortization	(546,233,644)	(32,344,423)	2,511,021	-	(576,067,046)
Total capital assets, being depreciated/amortized, net	523,140,581	(18,098,112)	(298,482)	17,594,039	522,338,026
Total governmental activities capital assets	$ 1,195,470,829	$ 188,626,905	$ (298,482)	$ -	$ 1,383,799,252

NOTE 8: CAPITAL ASSETS (CONTINUED)

	Balance July 1, 2023	Additions	Deletions	Transfers	Balance June 30, 2024
Business-type activities:					
Capital assets, not being depreciated/amortized					
Land	$ 19,438,885	$ -	$ -	$ -	$ 19,438,885
Construction-in-progress	181,751,714	69,761,168	-	(169,919,576)	81,593,306
Streets	2,304,491	-	-	-	2,304,491
Total capital assets, not being depreciated/amortized	203,495,090	69,761,168	-	(169,919,576)	103,336,682
Capital assets, being depreciated/amortized					
Buildings	38,802,781	383,811	-	1,039,055	40,225,647
Improvements	43,513,531	24,750	-	27,640,889	71,179,170
Vehicles and equipment	61,152,517	565,190	(1,367,707)	20,930,433	81,280,433
Landscaping	2,421,681	-	-	-	2,421,681
Bike paths	6,531,682	-	-	-	6,531,682
Bridges	12,022,926	-	-	-	12,022,926
Culverts	348,248	-	-	-	348,248
Curb, gutter, sidewalk and median curbs	1,223,107	-	-	-	1,223,107
Drain inlets	75,699	-	-	-	75,699
Storm drains	164,362	-	-	-	164,362
Traffic signals	75,646,364	1,939,814	(711,238)	1,208,443	78,083,383
Plants and substations	419,495,715	55,596	(59,000)	89,381,433	508,873,744
Distribution	1,775,029,086	46,758,600	(12,096,367)	28,569,114	1,838,260,433
Generation	218,132,940	335,455	-	1,150,209	219,618,604
Subscriptions	2,318,010	58,608	-	-	2,376,618
Total capital assets, being depreciated/amortized	2,656,878,649	50,121,824	(14,234,312)	169,919,576	2,862,685,737
Less accumulated depreciation/amortization					
Buildings	(11,712,808)	(987,917)	-	-	(12,700,725)
Improvements	(6,884,390)	(1,562,063)	-	-	(8,446,453)
Vehicles and equipment	(42,663,931)	(5,692,846)	1,179,588	-	(47,177,189)
Landscaping	(1,032,337)	(153,737)	-	-	(1,186,074)
Bike paths	(4,018,755)	(295,546)	-	-	(4,314,301)
Bridges	(743,939)	(133,590)	-	-	(877,529)
Culverts	(67,538)	(4,643)	-	-	(72,181)
Curb, gutter, sidewalk and median curbs	(324,019)	(61,155)	-	-	(385,174)
Drain inlets	(6,921)	(1,514)	-	-	(8,435)
Storm drains	(17,451)	(2,192)	-	-	(19,643)
Traffic signals	(51,472,513)	(2,578,635)	322,544	-	(53,728,604)
Plants and substations	(180,261,543)	(10,591,996)	21,488	-	(190,832,051)
Distribution	(472,696,936)	(28,182,661)	6,024,731	-	(494,854,866)
Generation	(119,209,996)	(8,301,348)	-	-	(127,511,344)
Subscriptions	(481,763)	(515,990)	-	-	(997,753)
Total accumulated depreciation/amortization	(891,594,840)	(59,065,833)	7,548,351	-	(943,112,322)
Total capital assets, being depreciated/amortized, net	1,765,283,809	(8,944,009)	(6,685,961)	169,919,576	1,919,573,415
Total business-type activities capital assets	$ 1,968,778,899	$ 60,817,159	$ (6,685,961)	$ -	$ 2,022,910,097

NOTE 8: CAPITAL ASSETS (CONTINUED)

B. Depreciation/Amortization 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	$	2,488,400
Development & Operations		788,256
Public Works		4,349,110
Police		1,700,794
Fire		1,946,535
Library		176,990
Parks & Recreation		7,624,290
Internal service funds		13,270,048
Total depreciation/amortization expense	$	32,344,423
Business-Type Activities		
Electric	$	26,786,709
Water		13,328,837
Wastewater		16,722,374
Waste Services		364,200
Local Transportation		1,742,840
School-Age Child Care		120,873
Total depreciation/amortization expense	$	59,065,833

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 68, instead of providing depreciation. During fiscal year 2024, the City expended $12,791,606 to preserve its streets. The City estimates that it will be required to expend approximately $16,192,769 in fiscal year 2025 to maintain its streets at this condition level.

NOTE 9: LEASES AND SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS

Leases

Lessee Leases

Lease Liability

As of June 30, 2024, City of Roseville, CA had three active leases. The leases have payments that range from $42,000 to $60,000 and interest rates that range from 0.5770% to 3.3220%. As of June 30, 2024, the total combined value of the lease liability is $1,840,295, the total combined value of the short-term lease liability is $103,362. The combined value of the asset, as of June 30, 2024 of $2,181,425 with accumulated amortization of $318,470 is included within Note 8 – Governmental Activities.

NOTE 9: LEASES AND SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS (CONTINUED)

Lease type	Balance as of July 1, 2023	Additions	Reductions	Balance as of June 30, 2024	Due within one year
Governmental Activities					
Land Improvements	$ 128,325	$ -	$ 41,369	$ 86,956	$ 41,608
Infrastructure	2,157,733	-	404,394	1,753,339	61,754
Total Lease Liability	$ 2,286,058	$ -	$ 445,763	$ 1,840,295	$ 103,362

Fiscal Year	Principal	Interest	Total
2025	$ 103,362	$ 58,638	$ 162,000
2026	105,655	56,346	162,001
2027	69,424	54,076	123,500
2028	68,115	51,885	120,000
2029	70,378	49,622	120,000
2030 - 2034	390,952	211,448	602,400
2035 - 2039	510,180	139,534	649,714
2040 - 2043	522,229	44,469	566,698
Total	$ 1,840,295	$ 666,018	$ 2,506,313

Leased Assets

Lease type	Amount of Leased Assets	Accumulated Amortization
Land Improvements	$1,973,179	$ 196,513
Infrastructure	208,246	121,957
Total leased assets	$2,181,425	$ 318,470

NOTE 9: LEASES AND SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS (CONTINUED)

Lessor Leases

Lease Receivable

The value of these lease receivable for governmental and proprietary funds is described below:

GOVERNMENTAL ACTIVITIES:	Balance as of July 1, 2023	Additions	Reductions	Balance as of June 30, 2024
Lease Receivable				
Buildings	$ 1,531,520	$ 1,616,564	$ 722,696	$ 2,425,388
Infrastructure	13,282,996	1,363,562	2,064,070	12,582,488
Land	1,635,602	175,797	199,743	1,611,656
Total Lease Receivable	$ 16,450,118	$ 3,155,923	$ 2,986,509	$ 16,619,532

BUSINESS-TYPE ACTIVITIES:	Balance as of July 1, 2023	Additions	Reductions	Balance as of June 30, 2024
Lease Receivable				
Buildings	$ 851,902	$ -	$ 109,325	$ 742,577
Land	1,748,570	-	1,748,570	-
Total Lease Receivable	$ 2,600,472	$ -	$ 1,857,895	$ 742,577

Deferred Inflows of Resources

GOVERNMENTAL ACTIVITIES:	Balance as of July 1, 2023	Additions	Reductions	Balance as of June 30, 2024
Deferred Inflow of Resources:				
Buildings	$ 1,488,267	$ 1,603,802	$ 736,057	$ 2,356,012
Infrastructure	13,070,714	1,347,195	2,334,864	12,083,045
Land	1,614,542	143,477	210,915	1,547,104
Total Deferred Inflow of Resources	$ 16,173,523	$ 3,094,474	$ 3,281,836	$ 15,986,161

BUSINESS-TYPE ACTIVITIES:	Balance as of July 1, 2023	Additions	Reductions	Balance as of June 30, 2024
Deferred Inflow of Resources:				
Buildings	$ 829,881	$ -	$ 118,554	$ 711,327
Land	1,710,342	-	1,710,342	-
Total Deferred Inflow of Resources	$ 2,540,223	$ -	$ 1,828,896	$ 711,327

The City leases land, infrastructure and buildings to various companies and individuals. As of June 30, 2024, the value of the leases receivable is $16,619,532 and $742,577 respectively for governmental and proprietary funds.

NOTE 9: LEASES AND SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS (CONTINUED)

Subscription-Based Information Technology Arrangements

The City of Roseville is a subscriber for noncancellable subscriptions of information technology services. The City of Roseville recognizes a subscription liability and an intangible subscription asset in the government-wide financial statements. The City of Roseville recognized subscription liabilities with an initial, individual value of $75,000 or more.

At the commencement of a subscription, the City of Roseville initially measures the subscription liability at the present value of payments expected to be made during the subscription term. Subsequently, the subscription liability is reduced by the principal portion of subscription payments made. The subscription asset is initially measured as the initial amount of the subscription liability, adjusted for subscription payments made at or before the subscription commencement date, plus certain initial direct costs. Subsequently, the subscription asset is amortized on a straight-line basis over its useful life. Key estimates and judgments related to subscriptions include how the City of Roseville determines (1) the discount rate it uses to discount the expected subscription payments to present value, (2) lease term, and (3) subscription payments.

- The City of Roseville uses the interest rate charged by the vendor as the discount rate. When the interest rate charged by the vendor is not provided, the City of Roseville generally uses its estimated incremental borrowing rate as the discount rate for subscriptions.

- The subscription term includes the noncancellable period of the subscription. Subscription payments included in the measurement of the subscription liability are composed of fixed payments that the City of Roseville is reasonably certain to exercise.

The City of Roseville monitors changes in circumstances that would require a remeasurement of its subscriptions and will remeasure the subscription asset and liability if certain changes occur that are expected to significantly affect the amount of the subscription liability.

As of June 30, 2024, City of Roseville, CA had 10 active subscriptions. The subscriptions have payments that range from $31,631 to $605,818 and interest rates that range from 2.1840% to 3.6310%. As of June 30, 2024, the total combined value of the subscription liability is $4,164,690, and the total combined value of the short-term subscription liability is $1,578,422. The combined value of the asset, as of June 30, 2024 of $7,354,922 with accumulated amortization of $3,100,707 is included within the Subscription Class activities table found below.

Governmental Activities		
Subscription Type	Amount of SBITA Assets	Accumulated Amortization
Software as a service	$ 4,978,304	$ 2,102,954

Business-type Activities		
Subscription Type	Amount of SBITA Assets	Accumulated Amortization
Software as a service	2,376,618	997,753
Total	$ 7,354,922	$ 3,100,707

NOTE 9: LEASES AND SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS (CONTINUED)

Subscription liability principal and interest payments are found in the table below.

	Balance as of July 1, 2023	Additions	Reductions	Balance as of June 30, 2024	Due within one year
Governmental Activities					
Subscriptions	$ 3,388,352	$ 279,010	$ 1,003,478	$ 2,663,884	$ 1,028,422
Total governmental activities	3,388,352	279,010	1,003,478	2,663,884	1,028,422
Business-Type Activities					
Subscriptions	1,993,084	38,954	531,232	1,500,806	550,000
Total business-type activities	1,993,084	38,954	531,232	1,500,806	550,000
Total Subscription Liability	$ 5,381,436	$ 317,964	$ 1,534,710	$ 4,164,690	$ 1,578,422

Fiscal Year	Principal	Interest	Total
2025	$ 1,578,422	$ 96,098	$ 1,674,520
2026	1,332,116	59,733	1,391,849
2027	1,254,152	28,615	1,282,767
Total	$ 4,164,690	$ 184,446	$ 4,349,136

NOTE 10: 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 10: LONG-TERM DEBT (CONTINUED)

A. Current Year Transactions and Balances

	Original Issue Amount	Balance June 30, 2023	Additions	Deletions	Balance June 30, 2024	Short term Portion
Governmental Activities Debt:						
Direct Placement Debt:						
Sub-Lease Certificates of Participation:						
2013 Public Facilities Refunding						
2.15%, due 8/1/25	$ 16,324,609	$ 3,382,764	$ -	$ 1,423,674	$ 1,959,090	$ 966,917
Total direct placement	16,324,609	3,382,764	-	1,423,674	1,959,090	966,917
Certificates of Participation						
2015 316 Vernon Street Project						
2.00% - 5.25%, due 8/1/45	14,425,000	12,570,000	-	320,000	12,250,000	335,000
Add: debt premium	-	639,589	-	27,809	611,780	
Total Certificates of Participation	14,425,000	13,209,589	-	347,809	12,861,780	335,000
Total Governmental-Type Activities Debt:	**$ 30,749,609**	**$ 16,592,353**	**$ -**	**$ 1,771,483**	**$ 14,820,870**	**$ 1,301,917**
Business-Type Activities Debt:						
Direct Placement Debt:						
Loans						
Projects State Revolving Fund						
1.30% Interest, due 7/03/2053	103,040,170	77,060,646	21,979,523	542,684	98,497,485	2,822,164
Total Direct Placement Debt	103,040,170	77,060,646	21,979,523	542,684	98,497,485	2,822,164
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	21,840,000	-	3,125,000	18,715,000	3,290,000
Add: bond premium	6,899,891	3,233,750	-	461,964	2,771,786	-
Total Certificates of Participation	88,676,637	25,078,750	-	3,586,964	21,491,786	3,290,000
Revenue Bonds						
2007 Gas Revenue Bonds						
4.00% - 4.00%, due 2/15/28	209,350,000	72,850,000	-	13,155,000	59,695,000	13,865,000
Add: bond premium	15,454,116	2,943,641	-	735,911	2,207,730	-
2017A Electric System Revenue Refunding						
3.00% - 5.00%, due 2/1/37	56,210,000	53,270,000	-	3,605,000	49,665,000	1,170,000
Add: bond premium	5,069,937	3,379,958	-	241,425	3,138,533	-
2020 Refunding Electric System Revenue Bonds						
0.39%-2.08%, due 2/1/34	34,770,000	33,170,000	-	645,000	32,525,000	3,150,000
Total Revenue Bonds	320,854,053	165,613,599	-	18,382,336	147,231,263	18,185,000
Total Business-Type Activities Debt:	**$ 512,570,860**	**$ 267,752,995**	**$ 21,979,523**	**$ 22,511,984**	**$ 267,220,534**	**$ 24,297,164**

NOTE 10: 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 repaid the portion of the lease related to the refunding of the 2003B Certificates of Participation with the last payment made in fiscal year 2024. Principal and interest payments on the portion of the lease relating to the 2003A Certificates of Participation are payable semi-annually on February 1 and August 1 through 2025. The amount outstanding as of June 30, 2024 was $1,959,090 in governmental activities.

2020 State Revolving Fund 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 loans were approved for up to $108,021,755, and the City drew $103,040,170 from the loans. Through an agreement with South Placer Wastewater Authority, the City's loan draws were passed through to the Authority as reimbursement for costs of the two projects and the Authority pays the City the debt service costs of the loans. The loans bear interest at the rate of 1.30% and are payable in 30 annual payments beginning in 2024. The amount outstanding as of June 30, 2024 is $98,497,485.

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 is 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, 2024 is $12,250,000.

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 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.

NOTE 10: LONG-TERM DEBT (CONTINUED)

As of June 30, 2024, the total principal and interest remaining to be paid on the bonds was $21,164,975. 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 2024, net revenues amounted to $28,094,499 which represented coverage of 683 percent over the $4,115,988 in debt service. The balance outstanding as of June 30, 2024 is $18,715,000.

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 21A) 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 21C) 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, 2024 is $59,695,000. As of June 30, 2024, the total principal and interest to be paid on the bonds was $67,338,000. For fiscal year 2024, net revenues amounted to $20,672,109, which represented coverage of 123 percent over the $16,767,500 in debt service.

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, 2024 is $49,665,000.

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, 2024 is $32,525,000.

Electric Bonds Net Revenue Summary

As of June 30, 2024, the total principal and interest remaining to be paid on the 2004 Electric System Revenue COPs, the 2017A Electric System Revenue Refunding bonds and the 2020 Taxable Electric System Revenue Refunding bonds was $106,484,066. 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 2024, net revenues amount to $47,342,500 which represents coverage of 678% over the $6,981,435 in debt service.

NOTE 10: LONG-TERM DEBT (CONTINUED)

E. Debt Service Requirements

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

	Governmental Activities					
			Private Placement Lease and Loans		Total	
Year Ending June 30	Principal	Interest	Principal	Interest	Principal	Interest
2025	$ 335,000	$ 549,713	$ 966,917	$ 36,923	$ 1,301,917	$ 586,636
2026	355,000	532,462	992,173	10,666	1,347,173	543,128
2027	370,000	514,338	-	-	370,000	514,338
2028	390,000	495,337	-	-	390,000	495,337
2029	410,000	475,337	-	-	410,000	475,337
2030-2034	2,345,000	2,068,069	-	-	2,345,000	2,068,069
2035-2039	2,865,000	1,540,841	-	-	2,865,000	1,540,841
2040-2044	3,520,000	859,134	-	-	3,520,000	859,134
2045-2049	1,660,000	84,000	-	-	1,660,000	84,000
Totals	12,250,000	$ 7,119,231	1,959,090	$ 47,589	14,209,090	$ 7,166,820
Reconciliation of long-term debt						
Add deferred bond premium	611,780		-		611,780	
Net long-term debt	$ 12,861,780		$ 1,959,090		$ 14,820,870	

	Business-Type Activities					
			Private Placement Lease and Loans		Total	
Year Ending June 30	Principal	Interest	Principal	Interest	Principal	Interest
2025	$ 21,475,000	$ 6,413,967	$ 2,822,164	$ 1,186,545	$ 24,297,164	$ 7,600,512
2026	22,385,000	5,465,651	2,764,930	1,243,779	25,149,930	6,709,430
2027	23,345,000	4,465,891	2,800,874	1,207,835	26,145,874	5,673,726
2028	24,415,000	3,409,223	2,837,285	1,171,424	27,252,285	4,580,647
2029	32,815,000	11,382,741	2,874,170	1,134,539	35,689,170	12,517,280
2030-2034	36,170,000	3,244,319	5,828,384	2,030,424	41,998,384	5,274,743
2035-2039	-	-	15,329,947	4,713,598	15,329,947	4,713,598
2040-2044	-	-	16,352,640	3,690,905	16,352,640	3,690,905
2045-2049	-	-	17,443,559	2,599,986	17,443,559	2,599,986
2050-2054	-	-	29,443,532	1,822,227	29,443,532	1,822,227
Totals	160,605,000	$ 34,381,792	98,497,485	$ 20,801,262	259,102,485	$ 55,183,054
Reconciliation of long-term debt						
Add deferred bond premium	8,118,049		-		8,118,049	
Net long-term debt	$ 168,723,049		$ 98,497,485		$ 267,220,534	

NOTE 10: LONG-TERM DEBT (CONTINUED)

F. 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, 2024, is as follows:

	Maturity	Outstanding
Highland Reserve North Community Facilities District No. 1, Series 2006	9/1/2027	$ 6,038,000
Woodcreek East Community Facilities District No. 1, Series 2006	9/1/2027	1,664,000
Crocker Ranch Community Facilities District No. 1, Series 2007	9/1/2033	10,681,500
Stoneridge West Community Facilities District No. 1, Series 2007	9/1/2031	5,991,000
Stoneridge East Community Facilities District No. 1, Series 2007	9/1/2031	7,690,000
Stoneridge Parcel 1 Community Facilities District No. 1, Series 2007	9/1/2030	840,000
Diamond Creek Community Facilities District No. 1, Series 2019	9/1/2037	4,270,000
Roseville Fiddyment Ranch Community Facilities District No. 1, Series 2017	9/1/2036	37,390,000
Roseville Fiddyment Ranch Community Facilities District No. 5, Series 2017	9/1/2047	23,190,000
Roseville Fiddyment Ranch Community Facilities District No. 5, Series 2019	9/1/2049	15,880,000
City of Roseville Fiddyment Ranch Community Facilities District No. 5 Special Tax Bonds Series 2021	9/1/1950	29,220,000
Fountains Community Facilities District No. 1, Series 2016	9/1/2038	8,490,000
Longmeadow Parkside Community Facilities District No. 1, Series 2013	9/1/2036	4,795,000
Woodcreek West Community Facilities District No. 1 Refunding Bonds, Series 2015	9/1/2030	7,195,000
Placer Valley Sports Complex and Tourism Marketing District, Series 2017	8/5/2037	28,770,000
Stone Point Community Facilities District No. 1, Series 2017	9/1/2028	2,770,000
Stone Point Community Facilities District No. 5, Series 2017	9/1/2036	3,565,000
SVSP Westpark-Federico Community Facilities District No. 1, Series 2019	9/1/2049	7,625,000
SVSP Westpark-Federico Community Facilities District No. 1, Series 2021	9/1/2049	8,030,000
SVSP Westpark-Federico Community Facilities District No. 1, Series 2022	9/1/2052	9,735,000
Villages at Sierra Vista Community Facilities District No. 1, Series 2019	9/1/2049	12,270,000
Villages at Sierra Vista Community Facilities District No. 1, Series 2020	9/1/2049	9,655,000
Villages at Sierra Vista Community Facilities District No. 1, Series 2021	9/1/2051	10,285,000
Villages at Sierra Vista Community Facilities District No. 1, Series 2022	9/1/2052	3,395,000
Villages at Sierra Vista Community Facilities District No. 1, Series 2023	9/1/2053	4,115,000
Westpark Community Facilities District No. 1, Series 2015	9/1/2037	54,680,000
Westbrook Community Facilities District No. 1, Series 2014	9/1/2044	13,425,000
Westbrook Community Facilities District No. 1, Series 2018	9/1/2048	11,240,000
Westbrook Community Facilities District No. 1, Series 2019	9/1/2049	13,735,000
Westbrook Community Facilities District No. 1 (Public Facilities) , Series 2023	9/1/1951	3,540,000
HP Campus Oaks Community Facilities District No. 1, Series 2016	9/1/2046	17,710,000
Creekview Community Facilities District No.1, Series 2020	9/1/2050	10,825,000
Creekview Community Facilities District No.1, Series 2021	9/1/2051	12,415,000
Creekview Community Facilities District No.1, Series 2023	9/1/2053	14,300,000
Ranch at Sierra Vista Community Facilities District No. 1, Series 2020	9/1/2050	20,580,000
Ranch at Sierra Vista Community Facilities District No. 1, Series 2021	9/1/2051	13,205,000
Ranch at Sierra Vista Community Facilities District No. 1, Series 2023	9/1/2053	16,000,000
Baseline at Sierra Vista Community Facilities District No. 1, Series 2021	9/1/2051	6,835,000
Torrent at Sierra Vista Community Facilities District No. 1, Series 2023	9/1/2023	7,425,000
		$479,464,500

NOTE 11: 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, 2024.

	2024 Change in Fair Value		Fair Value, at June 30, 2024			
	Classification	Amount	Classification	Amount	Notational	Level
Effective Cash Flow Hedges						
Roseville Natural Gas Financing Authority						
Pay Fixed SWAP, Natural Gas	Deferred Inflow	$ 1,198,497	Derivative	$ 5,445,741	34,513,500 mmBtu	2
Receive Fixed SWAP, Natural Gas	Deferred Outflow	32,113,648	Derivative	21,939,110	75,000-372,000 monthly mmBtu	2
				$ 27,384,851		

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, 2024, 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, 2024 are summarized in the table below:

Type and Objective	Notational Amount	Effective Date	Maturity Date	Terms	Counterparty	Rating
Commodity Swaps, Gas:						
Prepayment 20-year supply of Natural Gas	20,426,500 mmBtu From 75,000 to	1/1/2008	12/31/2027	Pay index minus 0.68; Receive NGI	Merryll Lynch	A+
Hedge on Cash Flows on prepayment of 20-year supply of Natural Gas	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	A+

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.

NOTE 11: DERIVATIVE INSTRUMENTS (CONTINUED)

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 12: 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, 2024 of $8,000,055. The City is expecting to eliminate this deficit with future program revenues and transfers from the general fund.

The Golf Fund had a deficit fund balance as of June 30, 2024 of $2,142,291. 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, 2024 of $108,862. 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, 2024 of $1,967,053. The City is expecting to eliminate this deficit through future internal service rates.

The Workers' Compensation Fund had deficit net position at June 30, 2024 of $4,447,582. The City is expecting to eliminate this deficit through future internal service rates.

The General Liability Fund had deficit net position at June 30, 2024 of $5,813,184. The City is expecting to eliminate this deficit through future internal service rates.

NOTE 12: NET POSITION AND FUND BALANCES (CONTINUED)

B. Classifications

Detailed classifications of the City's Fund Balances, as of June 30, 2024, are below:

Fund Balance Classification	General Fund	Community Facility District Capital Project Fund	Non-Major Governmental Funds	Total
Nonspendable:				
Items not in spendable form:				
Notes and loans	$ 11,877,750	$ -	$ -	$ 11,877,750
Deferred developer permit fees	651,258	-	-	651,258
Prepaids	60,635	-	-	60,635
Advances	8,017,212	-	-	8,017,212
Inventories	309,638	-	-	309,638
Subtotal	20,916,493	-	-	20,916,493
Amounts required to be maintained intact:				
Permanent funds	-	-	14,886,578	14,886,578
Total nonspendable fund balances	20,916,493	-	14,886,578	35,803,071
Restricted for:				
Community facilities districts	-	5,643,773	-	5,643,773
Landscape and lighting	-	-	19,471,388	19,471,388
Street projects	-	-	20,970,806	20,970,806
Affordable housing	-	-	8,386,040	8,386,040
Technology replacement	-	-	3,186,144	3,186,144
Local access television	-	-	2,800,853	2,800,853
Public safety services and projects	-	-	418,023	418,023
Open space maintenance	-	-	777,318	777,318
Federal grant programs	-	-	4,657,119	4,657,119
Opioid settlement		-	187	187
Wildlife preservation	-	-	1,462,735	1,462,735
Community development	-	-	153,894,539	153,894,539
Tree propagation	-	-	2,165,573	2,165,573
Aquatics complex maintenance	-	-	273,437	273,437
Other capital projects	-	-	5,491,609	5,491,609
Pension trust	17,361,915	-	-	17,361,915
Total restricted fund balances	17,361,915	5,643,773	223,955,771	246,961,459
Committed to:				
Emergency reserve	19,350,522	-	-	19,350,522
Economic stabilization reserve	29,007,719	-	-	29,007,719
Capital projects	50,744,647	-	-	50,744,647
Total committed fund balances	99,102,888	-	-	99,102,888
Assigned to:				
Police operations and supplies	75,873	-	-	75,873
Fire operations and supplies	65,573	-	-	65,573
Parks, Recreation and Libraries operations and suppli	105,475	-	-	105,475
Various contracts	250,721	-	-	250,721
Building and general rehabilitation projects	-	-	2,447,436	2,447,436
Total assigned fund balances	497,642	-	2,447,436	2,945,078
General Fund	49,928,344	-	-	49,928,344
Other governmental fund deficit residuals	-	-	(2,251,153)	(2,251,153)
Unassigned: Total unassigned fund balances	49,928,344	-	(2,251,153)	47,677,191
Total fund balances	$ 187,807,282	$ 5,643,773	$ 239,038,632	$ 432,489,687

NOTE 12: 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 13: 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 13: 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%	13.250% (Police) & 14.000% (Fire)
Required normal employer contribution rates	23.79%	28.100% (Police) & 29.130% (Fire)
Required employer payment of unfunded liability	$8,852,093	$ -

	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%	7.000%
Required normal employer contribution rates	11.04%	15.260%
Required employer payment of unfunded liability	$20,349,467	$ -

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	1,027	278
Inactive employees entitled to but not yet receiving benefits	1,097	91
Active employees	1,131	236
Total	3,255	605

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, 2024, the employer contributions recognized as a reduction to the net pension liability for the Miscellaneous Rate Plan and Safety Rate Plan were $33,725,720 and $23,593,505, respectively.

NOTE 13: 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, 2023, using an annual actuarial valuation as of June 30, 2022 rolled forward to June 30, 2023. 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, 2022 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2022
Measurement Date	June 30, 2023
Actuarial Cost Method	Entry Age Normal Cost Method
Actuarial Assumptions	
Discount Rate	6.80%
Inflation	2.80%
Payroll Growth	2.80%
Projected Salary Increase	Varies by entry age and service
Investment Rate of Return	7.00% (1)
Mortality (3)	Derived using CalPERS' Membership Data for all funds

(1) Net of Pension Plan Investment and Administrative Expenses; includes inflation
(2) The mortality table used was developed based on CalPERS-specific data. The probabilities of mortality are based on the 2021 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 13: 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 [1,2]
Global Equity - Cap-weighted	30.0%	4.54%
Global Equity - Non-Cap-weighted	12.0	3.84
Private Equity	13.0%	7.28
Treasury	5.0	0.27
Mortgage-backed Securities	5.0	0.50
Investment Grade Corporates	10.0	1.6%
High Yield	5.0	2.27
Emerging Market Debt	5.0	2.48
Private Debt	5.0	3.57
Real Assets	15.0	3.21
Leverage	-5.0	-0.59

[1] An expected inflation of 2.30% used for this period.

[2] Figures are based on the 2021 Asset Liability Management study.

Discount rate – The discount rate used to measure the total pension liability was 6.90 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.

NOTE 13: 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, 2023 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, 2022 (Measurement Date)	$ 853,633,718	$ 544,790,532	$ 308,843,186
Changes for the year:			
Service cost	18,658,132	-	18,658,132
Interest on total pension liability	59,159,485	-	59,159,485
Changes in assumptions	674,854	-	674,854
Differences between expected and actual experience	14,614,099	-	14,614,099
Contribution - employer	-	33,725,720	(33,725,720)
Contribution - employee	-	8,072,121	(8,072,121)
Net investment income	-	33,991,305	(33,991,305)
Benefit payments, including refunds of employee contributions	(41,735,837)	(41,735,837)	-
Administrative expenses	-	(400,613)	400,613
Net changes	51,370,733	33,652,696	17,718,037
Balances as of June 30, 2023 (Measurement Date)	$ 905,004,451	$ 578,443,228	$ 326,561,223

Safety Plan:	Increase(Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b) = (c)
Balances as of June 30, 2022 (Measurement Date)	$ 428,572,171	$ 296,974,191	$ 131,597,980
Changes for the year:			
Service cost	10,674,653	-	10,674,653
Interest on total pension liability	29,872,284	-	29,872,284
Changes in assumptions	127,277	-	127,277
Differences between expected and actual experience	8,715,140	-	8,715,140
Contribution - employer	-	23,593,505	(23,593,505)
Contribution - employee	-	3,569,890	(3,569,890)
Net investment income	-	18,767,204	(18,767,204)
Benefit payments, including refunds of employee contributions	(19,640,548)	(19,640,548)	-
Administrative expenses	-	(218,381)	218,381
Net changes	29,748,806	26,071,670	3,677,136
Balances as of June 30, 2023 (Measurement Date)	458,320,977	323,045,861	135,275,116
Total of both miscellaneous and safety plans	$ 1,363,325,428	$ 901,489,089	$ 461,836,339

NOTE 13: 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	5.90%	5.90%	5.90%
Net Pension Liability	$ 449,830,650	$ 203,979,962	$ 653,810,612
Current Discount Rate	6.90%	6.90%	6.90%
Net Pension Liability	$ 326,561,223	$ 135,275,116	$ 461,836,339
1% Increase	7.90%	7.90%	7.90%
Net Pension Liability	$ 224,858,752	$ 79,697,214	$ 304,555,966

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, 2024, the City recognized pension expense of $52,626,289 in the Miscellaneous Plan and $17,762,072 in the Safety Plan. At June 30, 2024, 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	$ 36,094,715	$ -
Changes of assumption	14,758,658	-
Difference between expected and actual experience	14,144,899	-
Net difference between projected and actual earnings on plan investments	25,832,922	-
Total	$ 90,831,194	$ -

	Safety	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	$ 17,496,719	$ -
Changes of assumption	8,416,549	-
Difference between expected and actual experience	8,605,557	(1,744,661)
Net difference between projected and actual earnings on plan investments	14,380,961	-
Total	48,899,786	(1,744,661)
Total Primary Government	$ 139,730,980	$ (1,744,661)

NOTE 13: PENSION PLANS (CONTINUED)

The amount of $36,094,716 in the miscellaneous plan and $17,496,719 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, 2025. 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
2025	$ 17,731,657	$ 7,455,358	$ 25,187,015
2026	14,767,156	6,148,292	20,915,448
2027	21,526,763	13,641,584	35,168,347
2028	710,903	2,413,172	3,124,075
	$ 54,736,479	$ 29,658,406	$ 84,394,885

NOTE 14: 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	889
Inactive employees or beneficiaries currently receiving benefits	106
Inactive employees entitled to, but not yet receiving benefits	1,492
Total	2,487

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, 2024, the City contributed $12,510,667 to the Plan.

NOTE 14: OTHER POST EMPLOYMENT BENEFITS (CONTINUED)

Net OPEB Liability

The City's net OPEB liability was measured as of June 30, 2024, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2023. The net OPEB 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 OPEB liability is liquidated primarily by the General Fund.

Actuarial Assumptions – The total OPEB liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Valuation Date	June 30, 2023
Measurement Date	June 30, 2024
Contribution Policy	Pre-Funded with pay-go plus a percent of pay which varies by employee group
Discount Rate	6.25%
Expected Long-Term Rate of Return	5.75% - expected City contributions projected to keep sufficient plant assets to pay all benefits from trust
General Inflation	2.50%
Mortality, Retirement, Disability, Termination	CalPERS 1997-2015 Experience Study
Mortality Improvement	Mortality projected fully generational with Scale MP-2021
Salary Increases	Aggregate 2.75% Merit - CalPERS 1997-2015 Experience Study
Medical Trend	Non-Medicare - 7.90% for 2026, decreasing to an ultimate rate of 3.45% in 2076 Medicare - 6.28% for 2026, decreasing to an ultimate rate of 3.45% 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
Global Equity	52%	4.65%
Private Equity	5%	7.09%
Fixed Income	33%	0.78%
Private Debt	5%	4.38%
Real Assets	5%	4.03%
	100%	
Assumed long-term rate of inflation		2.50%
Expected Long-Term Net Rate of Return, Rounded		5.75%

NOTE 14: OTHER POST EMPLOYMENT BENEFITS (CONTINUED)

Discount rate – The discount rate used to measure the total OPEB liability was 5.75 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 (a)	Fiduciary Net Position	Net OPEB Liability
Balances as of June 30, 2023 (Measurement Date)	$ 219,545,021	$ 140,875,903	$ 78,669,118
Changes for the year:			
Service cost	5,284,721	-	5,284,721
Interest on total pension liability	12,595,833	-	12,595,833
Differences between expected and actual experience	12,744,845	-	12,744,845
Changes in assumptions	(5,911,337)	-	(5,911,337)
Contribution - employer*	-	12,510,667	(12,510,667)
Net investment income	-	17,394,919	(17,394,919)
Benefit payments, including refunds of employee contributions	(11,543,549)	(11,543,549)	-
Administrative expenses	-	(59)	59
Net changes	13,170,513	18,361,978	(5,191,465)
Balances as of June 30, 2024 (Measurement Date)	$ 232,715,534	$ 159,237,881	$ 73,477,653

* Contributions to the trust of $12,510,667 plus $9,348,549 cash benefit payments and $2,195,000 implicit subsidy benefit

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 (4.75 percent) or 1 percentage point higher (6.75 percent) than the current discount rate:

	Discount Rate - 1% (5.25%)	Current Discount Rate (6.25%)	Discount Rate + 1% (7.25%)
Net OPEB Liability	$ 103,902,742	$ 73,477,653	$ 48,366,021

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, rather than the discount rate, that are 1 percentage point lower (5.5 percent decreasing to 2.75 percent) or 1 percentage point higher (7.5 percent decreasing to 4.75 percent) than the current healthcare cost trend rates:

	1% Decreasing (5.5% decreasing to 2.75%)	Current Healthcare Trend Rate (6.5% decreasing to 3.75%)	1% Increasing (7.5% decreasing to 4.75%)
Net OPEB Liability	$ 52,167,889	$ 73,477,653	$ 94,633,493

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 14: 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, 2024, the City recognized OPEB expense of $77,277. At June 30, 2024, 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	$ 11,089,670	$ 19,309,387
Change of assumptions	3,668,555	17,842,519
Net difference between projected and actual earnings on pension plan investments	-	2,711,229
Total	$ 14,758,225	$ 39,863,135

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
2025	$ (7,633,951)
2026	(3,342,462)
2027	(7,511,128)
2028	(5,448,261)
2029	(2,677,802)
Thereafter	1,508,694
	$ (25,104,910)

NOTE 15: 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 15: POST EMPLOYMENT BENEFITS TRUST (CONTINUED)

Plan membership – At June 30, 2024, the Plan membership consisted of the following:

	Number of Covered Participants
Active	889
Inactive employees or beneficiaries currently receiving benefits	106
Inactive employees entitled to, but not yet receiving benefits	1,492
Total	2,487

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, 2024, the City made contributions of $12,510,667 plus $9,348,549 cash benefit payments and $2,195,000 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	52%	4.56%
Private Equity	5%	7.09%
Fixed Income	33%	0.78%
Private Debt	5%	4.38%
Real Assets	5%	4.03%
	100%	
Assumed long-term rate of inflation		2.50%
Expected Long-Term Net Rate of Return, Rounded		6.25%

Rate of return – For the year ended June 30, 2024, the annual money-weighted rate of return on investments, net of investment expense, was 12.08% percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

NOTE 15: POST EMPLOYMENT BENEFITS TRUST (CONTINUED)

Net OPEB Liability of The City

The components of the net OPEB liability of the City at June 30, 2024, were as follows:

Total OPEB Liability	$ 232,715,534
Plan Fiduciary Net Position	159,237,881
City's Net OPEB Liability	$ 73,477,653
Plan Fiduciary Net Position as a Percentage of the Total OPEB	68.4%

Actuarial assumptions – The total OPEB liability was determined by an actuarial valuation as of June 30, 2023, using the following actuarial assumptions applied to all periods included in the measurement, unless otherwise specified:

Valuation Date	June 30, 2023
Measurement Date	June 30, 2024
Contribution Policy	Pre-Funded with pay-go plus a percent of pay which varies by employee group
Discount Rate	6.25%
Expected Long-Term Rate of Return	5.75% - expected City contributions projected to keep sufficient plan assets to pay all benefits from trust
General Inflation	2.50%
Mortality, Retirement, Disability, Termination	CalPERS 2000-2019 Experience Study
Mortality Improvement	Mortality projected fully generational with Scale MP-2021
Salary Increases	Aggregate 2.75% Merit - CalPERS 2000-2019 Experience Study
Medical Trend	Non-Medicare - 7.90% for 2026, decreasing to an ultimate rate of 3.45% in 2076 Medicare - 6.28% for 2026, decreasing to an ultimate rate of 3.45% 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, 2024 (see the discussion of the Plan's investment policy).

NOTE 15: 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 (5.25 percent) or 1-percentage-point higher (7.25 percent) than the current discount rate:

	Discount Rate - 1% (5.25%)	Current Discount Rate (6.25%)	Discount Rate + 1% (7.25%)
Net OPEB Liability	$ 103,902,742	$ 73,477,653	$ 48,366,021

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 (5.50 percent decreasing to 2.75 percent) or 1- percentage-point higher (7.5 percent decreasing to 4.75 percent) than the current healthcare cost trend rates:

	1% Decreasing (5.5% decreasing to 2.75%)	Current Healthcare Trend Rate (6.5% decreasing to 3.75%)	1% Increasing (7.5% decreasing to 4.75%)
Net OPEB Liability	$ 52,167,889	$ 73,477,653	$ 94,633,493

NOTE 16: 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.

General Liability Coverage

The City has a SIR of $1,000,000 per claim up to a $40,000,000 limit. The City's premium was $3,606,065.

NOTE 16: RISK MANAGEMENT (CONTINUED)

Property Coverage

CJPRMA has purchased commercial insurance against property damage, boiler and machinery claims. The City has a SIR of $250,000 per claim up to a $400,000,000 limit. The City's premium for coverage is $1,386,466.

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 $1,445,158.

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 $38,754.

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 $1,337,809.

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:

	2024	2023
Claims liability, beginning of year	$ 10,672,647	$ 10,220,985
Current year claims	4,854,000	4,323,000
Change in prior year claims	1,906,241	259,163
Claims paid, current year claims	(391,144)	(636,495)
Claims paid, prior year claims	(3,941,243)	(3,494,006)
Claims liability, end of year	13,100,501	10,672,647
Current claims liabilities	$ 4,192,160	$ 3,201,794

NOTE 16: 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:

	2024	2023
Claims liability, beginning of year	$ 4,776,215	$ 2,887,386
Current year claims	1,672,000	1,373,000
Change in prior year claims	(600,187)	978,753
Claims paid, current year claims	(354,252)	(115,890)
Claims paid, prior year claims	(1,660,846)	(347,034)
Claims liability, end of year	3,832,930	4,776,215
Current claims liabilities	$ 1,090,853	$ 1,671,675

NOTE 17: 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, 2024, the City had expenses totaling $7,425,716 from resource contracts and the sale of energy generated by NCPA.

NOTE 17: 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, 2024
General operating reserve (including advances)	$ 5,008,942
Associated member services (including advances)	100,313
Undivided equity interest, at cost, in certain NCPA power projects:	
Geothermal projects	762,998
Calveras hydroelectric project	490,690
Combustion turbine project no. 2	312,742
	$ 6,675,685

The General Operating Reserve represents the City's portion of funds which resulted from the settlement with third parties of issues with financial consequences and reconciliations of several 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 has left them 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.

NOTE 17: NORTHERN CALIFORNIA POWER AGENCY (NCPA) (CONTINUED)

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 Number 2. In 2012, NCPA issued $12,910,000 Geothermal Project Number 3 Revenue Bonds to facilitate turbine upgrades (2012 Series A) for Plant Number 1. In 2016, NCPA refinanced a portion of the outstanding Geothermal Project Number 3 Revenue Bonds by the issuance of the $17,530,00 Fixed Rate Geothermal Project Number 3 Revenue Bonds (2016 Refunding Series A). The City is obligated to pay its contractual share of 7.883% of the operating costs and debt service until it is fully satisfied, regardless of resulting cost or availability of energy. At June 30, 2024 the book value of this Project's plant, equipment and other assets was $140,753,000 while its long-term debt totaled $3,425,000 and other liabilities totaled $127,654,794. The City's share of the Project's long-term debt amounted to $269,993 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. As of June 30, 2018 the City was paid in full.

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 completed and power was delivered to the participants. Under its power purchase agreement with NCPA, the City is obligated to pay 12 percent 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 percent. In April 2019, NCPA refunded a portion of the outstanding Revenue Bonds with the $39,250,000 2019 Hydroelectric Project Number One Revenue Bonds. In April 2022, NCPA refunded a portion of the outstanding Revenue Bonds with the $132,310,000 2022 Hydroelectric Project Number One Revenue Bonds. As of June 30, 2024, the balance of 2019 Hydroelectric Project Number One Revenue Bonds was fully paid. At June 30, 2024 the book value of this Project's plant, equipment and other assets was $222,953,000 while its long-term debt totaled $174,117,786 and other liabilities totaled $44,746,139. The City's share of the Project's long-term debt amounted to $19,838,010 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). In December 2019, NCPA refinanced the outstanding Capital Facilities Revenue Bonds by the issuance of the $20,450,000 Capital Facilities Revenue Bonds Series A (2019 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.

NOTE 17: NORTHERN CALIFORNIA POWER AGENCY (NCPA) (CONTINUED)

At June 30, 2024 the book value of this Project's plant, equipment and other assets was $11,656,000, while its long-term debt totaled $4,977,567 and other liabilities totaled $5,821,605. The City's share of the Project's long-term debt amounted to $1,816,812 at that date.

C. NCPA Financial Information

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

NOTE 18: 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, 2024, the City paid $17,343,258 to SPWA based on connection fees collected during the fiscal year.

The City records net investment in SPWA in the Wastewater Enterprise Fund and these changes are reflected in the Statement of Revenues, Expenses and Changes in Fund Net Position. The net investment in SPWA 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, 2024, was an asset of $14,072,945, which includes the City's rate stabilization fund balance of $120,996,609.

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

NOTE 19: MUNICIPAL SOLID WASTE LANDFILL CLOSURE AND POST CLOSURE CARE COSTS

State and federal laws and regulations require the City to perform maintenance and monitoring functions at the Roseville sanitary landfill site, which is closed, for a period of not less than thirty years after the closure of the landfill. The City updated its liability for estimated future landfill post closure care costs in fiscal year 2024 based on new contracts to maintain compliance with state and local laws and regulations. The estimate may change due to factors such as inflation or deflation, new technology, or changes in applicable laws and regulations. As of June 30, 2024, the City's liability for estimated future landfill post closure care costs, reported in the Waste Services Operations Fund, is $3,014,000.

NOTE 20: 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 17. The City's estimated share of such debt outstanding at June 30, 2024, was $21,924,815. 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 to pay a portion of the debt of these joint ventures on behalf of the other participants.

NOTE 20: COMMITMENTS AND CONTINGENT LIABILITIES (CONTINUED)

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 $350,000 annually through 2039. The City's estimated share of debt outstanding at June 30, 2024, was $3,641,409.

In addition, the City has a long-term obligation to the United States Department of Energy, Western Area Power Administration, for 4.85333 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 $3.25 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, 2024, by individual major funds and non-major funds in total were as follows:

Major Governmental Funds:	
General Fund	$ 33,420,230
CFD Capital Project Fund	442,121
Non-Major Governmental Funds	66,591,807
Total Encumbrances	$ 100,454,158

NOTE 20: COMMITMENTS AND CONTINGENT LIABILITIES (CONTINUED)

E. Other Commitments

The City had the following outstanding significant commitments at June 30, 2024:

Projects	Amount (in millions)
Purchase Contracts:	
Net Power Purchase Contracts	$ 4.8
Net Natural Gas Forward Obligations	38.7
Renewable Power Purchase Obligations	7.6
Roseville Energy Park Long Term Service Agreement	26.4
SWAP Contracts:	
Forward Contract, Power	4.3
Forward Contract, Natural Gas	5.3
Projects:	
Dry Creek Greenway East Trail Phase 1	23.4
Roseville Parkway Extension	13.8
Electric - RPEAK CTs Upgrade	8.0
Aquifer Storage and Recovery Wells 13 Campus Oaks and 19 Misty Wood	13.5
Pleasant Grove Stormwater Retention Facility	7.9
Pleasant Grove Boulevard Widening Project	7.5
Purchase of Seven New Zero Emission Commuter Buses	7.0
Traffic Signal and Roadway Improvements for Citywide Sports Complex	6.2

NOTE 21: 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.

NOTE 21: GAS SUPPLY ACQUISITIONS AND RESALE (CONTINUED)

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 21 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, 2024, the book value of prepaid gas under this agreement amounted to $61,251,875.

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, 2024.

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 11.

NOTE 22: 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.

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.

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 an 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, 2024, are included in the pooled cash and investments discussed in Note 2.

C. 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:

NOTE 22: REDEVELOPMENT AGENCY DISSOLUTION AND SUCCESSOR AGENCY ACTIVITIES (CONTINUED)

1. Debt Service Requirements

Tax Allocation Bonds:	Balance June 30, 2023	Additions	Reductions	Balance June 30, 2024	Current Portion
2014 Redevelopment Project Taxable Tax Allocation					
2.00% - 5.00%, due 9/1/33	$ 6,890,000	$ -	$ 570,000	$ 6,320,000	$ 580,000
Add: bond premium	314,875	-	28,625	286,250	-
2016-T Redevelopment Project Taxable Tax Allocation					
1.02% - 4.066%, due 9/1/40	19,125,000	-	430,000	18,695,000	445,000
Total Tax Allocation Bonds	26,329,875	-	1,028,625	25,301,250	1,025,000
Loans from the City	12,798,103	-	1,256,748	11,541,355	1,653,285
Total	$ 39,127,978	$ -	$ 2,285,373	$ 36,842,605	$ 2,678,285

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.

For the Year Ending June 30	Principal	Interest
2025	$ 1,025,000	$ 914,176
2026	1,075,000	875,889
2027	1,115,000	835,194
2028	1,155,000	795,065
2029	1,185,000	757,602
2030-2034	6,840,000	3,125,058
2035-2039	8,655,000	1,688,122
2040-2044	3,965,000	162,742
Total	$ 25,015,000	$ 9,153,848

2. 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.

3. 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 September 1 and March 1, commencing on September 1, 2017 through September 1, 2040.

NOTE 22: REDEVELOPMENT AGENCY DISSOLUTION AND SUCCESSOR AGENCY ACTIVITIES (CONTINUED)

4. Loans from the City

Prior to July 1, 2011, the former Redevelopment Agency had received various advances from various City funds.

With the dissolution of the Agency effective February 1, 2012, the Successor Agency assumed the balance of the obligation to repay the advances and recorded a notes payable to the Low and Moderate Income Housing Asset Fund equal to twenty percent of the balance of the advances. The principal balance of the loans as of June 30, 2024, is $11,541,355.

NOTE 23: PRIOR PERIOD ADJUSTMENTS

Correction of an Error in Previously Issued Financial Statements

Youth Development – During fiscal year 2024, the Child Care Program recognized a liability for overpayments from the Department of Social Services for the fiscal year 2021-2022 Child Care and Development apportionments. Therefore, state grant revenue was overstated by $152,617 for the fiscal year ended June 30, 2022. As a result, ending June 30, 2023 net position has been restated.

Local Transportation – During fiscal year 2024, the City determined fiscal year 2023 local transportation revenues were overstated by $93,527. Therefore, fund balance was overstated and unearned revenue was understated by this amount on June 30, 2023. As a result, ending June 30, 2023 net position has been restated.

External Traffic Mitigation - The City determined in fiscal year 2024 that its implementation of GASB Statement No. 84 in fiscal year 2021 for the External Traffic Mitigation Fees Fund should have resulted in a liability of $13,454,022 for the amount due to beneficiaries. As a result, ending June 30, 2023 net position has been restated.

	Reporting Units Affected by Restatements of Beginning Balances			
	Funds			Government-wide
	Enterprise Funds		Custodial Fund	
	School-Age Child Care	Local Transportation	External Traffic Mitigation Fees	Business-type Activities
6/30/2023, as previously reported	$ (1,860,207)	$ 43,764,377	$ 13,444,319	$ (1,860,207)
Correction of an error				
School-Age Child Care overstated revenue	(152,617)	-	-	(152,617)
Transportation overstated revenue	-	(93,527)	-	(93,527)
External Traffic Mitigation Fees	-	-	-	-
understated due to beneficiaries	-	-	(13,454,022)	-
6/30/2024, as restated	$ (2,012,824)	$ 43,670,850	$ (9,703)	$ (2,106,351)

NOTE 24: SUBSEQUENT EVENTS

On November 1, 2024, the Electric Fund took title to two General Electric TM2500 combustion turbine generators (the “Units”) from the California Department of Water Resources (CDWR). These Units, which were installed by CDWR at the Roseville Energy Park in 2021 to enhance grid reliability, were part of the State of California’s response to projected energy supply challenges amid climate-driven emergencies. The net book value of these units and associated equipment was approximately $71.6 million as of the transfer date. With immediate ownership, REU anticipates leveraging the capacity and energy from the Units to benefit its customers, including reducing reliance on other generation sources during high-demand months.

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REQUIRED SUPPLEMENTARY INFORMATION

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CITY OF ROSEVILLE, CALIFORNIA
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual
General Fund
For the Year Ended June 30, 2024

	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes	$ 184,032,000	$ 184,032,000	$ 184,056,908	$ 24,908
Licenses and Permits	3,859,136	3,859,136	4,494,585	635,449
Subventions and grants	93,700	1,878,238	1,976,213	97,975
Charges for Services	23,036,405	20,371,272	23,447,313	3,076,041
Use of Money and Property	3,897,334	4,061,089	8,717,509	4,656,420
Fines, forfeitures and penalties	181,000	181,000	299,730	118,730
Contributions from developers and others	196,800	196,800	157,940	(38,860)
Miscellaneous revenues	1,274,643	1,519,976	1,769,420	249,444
Total revenues	**216,571,018**	**216,099,511**	**224,919,618**	**8,820,107**
EXPENDITURES				
Current:				
General government	31,778,076	30,974,693	23,078,621	7,896,072
Police	57,366,742	58,344,413	58,289,624	54,789
Fire	45,045,362	45,412,010	44,196,925	1,215,085
Economic development	913,156	915,697	874,710	40,987
Parks and recreation	29,439,336	29,553,501	28,052,935	1,500,566
Public works	11,249,400	11,264,833	9,135,621	2,129,212
Library	5,577,446	5,549,489	5,455,548	93,941
Development services	20,032,524	18,838,504	18,229,744	608,760
Annexation payment	11,625,000	11,625,000	11,755,506	(130,506)
Capital outlay	66,000,064	67,577,138	17,845,192	49,731,946
Debt service:				
Interest expense and fiscal charges	-	-	5,791	(5,791)
Total expenditures	**279,027,106**	**280,055,278**	**216,920,217**	**63,135,061**
Excess (deficiency) of revenues over (under) expenditures	**(62,456,088)**	**(63,955,767)**	**7,999,401**	**71,955,168**
OTHER FINANCING SOURCES (USES)				
Transfers in	19,895,150	20,877,953	17,498,894	(3,379,059)
Transfers out	(6,092,691)	(7,668,035)	(4,061,656)	3,606,379
Proceeds for sale of capital assets	-	-	9,077	9,077
Total other financing sources (uses)	**13,802,459**	**13,209,918**	**13,446,315**	**236,397**
Net change in fund balances	**$ (48,653,629)**	**$ (50,745,849)**	**21,445,716**	**$ 72,191,565**
Fund balances-beginning			166,361,566	
Fund balances (deficit)-ending			**$ 187,807,282**	

CITY OF ROSEVILLE, CALIFORNIA
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)
Change in benefit terms	-	-	-	-
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 the Valuation Date. 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: None in 2023. In 2022, the discount rate was reduced from 7.15% to 6.90% None in 2019 - 2021. 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.

2017		2018		2019	
June 30, 2016		June 30, 2017		June 30, 2018	
Miscellaneous	Safety	Miscellaneous	Safety	Miscellaneous	Safety
$ 12,872,902	$ 7,764,644	$ 14,861,538	$ 9,405,915	$ 15,197,311	$ 8,932,221
40,468,522	20,340,470	42,476,046	21,361,661	44,939,359	22,591,319
316,698	3,415,651	(3,545,559)	(4,417,042)	8,065,105	5,319,784
-	-	36,462,156	19,842,134	(5,705,470)	(6,138,658)
-	-	-	-	-	-
(21,009,168)	(11,124,582)	(23,354,942)	(11,825,080)	(27,471,425)	(13,202,641)
32,648,954	20,396,183	66,899,239	34,367,588	35,024,880	17,502,025
532,751,723	**264,152,805**	**565,400,677**	**284,548,988**	**632,299,916**	**318,916,576**
$ 565,400,677	**$ 284,548,988**	**$ 632,299,916**	**$ 318,916,576**	**$ 667,324,796**	**$ 336,418,601**
$ (386)	$ -	$ 7,316	$ -	$ (1,010)	$ (530)
17,491,938	9,590,596	19,450,887	10,566,516	19,671,137	10,743,429
6,323,610	2,418,065	6,168,110	2,577,887	6,408,266	2,505,197
1,875,529	906,270	40,706,669	21,245,779	34,705,395	17,996,253
(21,009,168)	(11,124,582)	(23,354,942)	(11,825,080)	(27,471,425)	(13,202,641)
(217,443)	(114,150)	(533,363)	(279,011)	(629,069)	(329,205)
-	-	-	-	(1,194,613)	(625,166)
4,464,080	1,676,199	42,444,677	22,286,091	31,488,681	17,087,337
356,786,987	**187,300,145**	**361,251,067**	**188,976,344**	**403,695,744**	**211,262,435**
$ 361,251,067	**$ 188,976,344**	**$ 403,695,744**	**$ 211,262,435**	**$ 435,184,425**	**$ 228,349,772**
$ 204,149,610	**$ 95,572,644**	**$ 228,604,172**	**$ 107,654,141**	**$ 232,140,371**	**$ 108,068,829**
63.89%	66.41%	63.85%	66.24%	65.21%	67.88%
$ 74,134,013	$ 26,276,305	$ 74,820,705	$ 25,815,804	$ 77,213,278	$ 27,411,760
275.38%	363.72%	305.54%	417.01%	300.65%	394.24%

2020		2021		2022	
June 30, 2019		June 30, 2020		June 30, 2021	
Miscellaneous	Safety	Miscellaneous	Safety	Miscellaneous	Safety
$ 14,927,042	$ 9,116,368	$ 14,943,938	$ 9,042,832	$ 15,491,153	$ 9,468,729
47,819,167	23,857,020	50,429,001	25,312,431	53,007,373	26,769,989
9,146,285	(140,829)	5,475,145	2,619,056	4,497,247	2,340,001
-	-	-	-	-	-
-	-	-	-	-	-
(30,270,138)	(14,342,692)	(33,187,110)	(16,057,838)	(34,978,189)	(16,987,747)
41,622,356	18,489,867	37,660,974	20,916,481	38,017,584	21,590,972
667,324,796	**336,418,601**	**708,947,152**	**354,908,468**	**746,608,126**	**375,824,949**
$ 708,947,152	**$ 354,908,468**	**$ 746,608,126**	**$ 375,824,949**	**$ 784,625,710**	**$ 397,415,921**
$ -	$ -	$ -	$ -	$ -	$ -
21,557,305	11,972,740	24,661,517	13,409,112	27,611,475	14,708,012
6,237,988	2,593,796	6,469,454	2,754,718	6,977,458	3,080,891
29,023,516	15,176,590	23,210,947	12,273,184	110,441,003	58,531,112
(30,270,138)	(14,342,692)	(33,187,110)	(16,057,838)	(34,978,189)	(16,987,747)
(310,557)	(162,955)	(650,494)	(343,399)	(481,417)	(255,352)
1,010	530	-	-	-	-
26,239,124	15,238,009	20,504,314	12,035,777	109,570,330	59,076,916
435,184,425	**228,349,772**	**461,423,549**	**243,587,781**	**481,927,863**	**255,623,558**
$ 461,423,549	**$ 243,587,781**	**$ 481,927,863**	**$ 255,623,558**	**$ 591,498,193**	**$ 314,700,474**
$ 247,523,603	**$ 111,320,687**	**$ 264,680,263**	**$ 120,201,391**	**$ 193,127,517**	**$ 82,715,447**
65.09%	68.63%	64.55%	68.02%	75.39%	79.19%
$ 79,529,676	$ 28,234,113	$ 80,417,208	$ 27,578,559	$ 82,654,527	$ 27,806,987
311.23%	394.28%	329.13%	435.85%	233.66%	297.46%

2023		2024	
June 30, 2022		June 30, 2023	
Miscellaneous	Safety	Miscellaneous	Safety
$ 17,950,437	$ 10,542,174	$ 18,658,132	$ 10,674,653
55,762,597	27,908,384	59,159,485	29,872,284
4,292,996	(2,818,119)	14,614,099	8,715,140
29,517,318	13,677,055	-	-
-	-	674,854	127,277
(38,515,340)	(18,153,244)	(41,735,837)	(19,640,548)
69,008,008	31,156,250	51,370,733	29,748,806
784,625,710	**397,415,921**	**853,633,718**	**428,572,171**
$ 853,633,718	**$ 428,572,171**	**$ 905,004,451**	**$ 458,320,977**
$ -	$ -	$ -	$ -
30,096,797	21,918,104	33,725,720	23,593,505
7,171,310	3,207,736	8,072,121	3,569,890
(45,091,960)	(24,502,839)	33,991,305	18,767,204
(38,515,340)	(18,153,244)	(41,735,837)	(19,640,548)
(368,468)	(196,040)	(400,613)	(218,381)
-	-	-	-
(46,707,661)	(17,726,283)	33,652,696	26,071,670
591,498,193	**314,700,474**	**544,790,532**	**296,974,191**
$ 544,790,532	**$ 296,974,191**	**$ 578,443,228**	**$ 323,045,861**
$ 308,843,186	**$ 131,597,980**	**$ 326,561,223**	**$ 135,275,116**
63.82%	69.29%	63.92%	70.48%
$ 86,882,516	$ 29,125,588	$ 93,249,022	$ 30,363,404
355.47%	451.83%	350.20%	445.52%

CITY OF ROSEVILLE, CALIFORNIA
Schedule of Contributions - Pensions
Last Ten Years

Valuation Date	2015		2016	
	June 30, 2013		June 30, 2014	
	Miscellaneous	Safety	Miscellaneous	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:

Driver	Source				
	(Gain)/Loss		Assumption/ Method Change	Benefit Change	Golden Handshake
	Investment	Non-investment			
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, 2019 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 nine years are shown.

2017		2018		2019	
June 30, 2015		June 30, 2016		June 30, 2017	
Miscellaneous	Safety	Miscellaneous	Safety	Miscellaneous	Safety
$ 19,896,723	$ 11,655,656	$ 18,499,075	$ 11,936,348	$ 20,601,494	$ 12,920,861
(19,896,723)	(11,655,656)	(18,499,075)	(11,936,348)	(20,601,494)	(12,920,861)
$ -	$ -	$ -	$ -	$ -	$ -
$ 74,820,705	$ 25,815,804	$ 79,210,839	$ 27,559,890	$ 81,801,133	$ 26,701,606
26.59%	45.15%	23.35%	43.31%	25.18%	48.39%

2020		2021		2022	
June 30, 2018		June 30, 2019		June 30, 2020	
Miscellaneous	Safety	Miscellaneous	Safety	Miscellaneous	Safety
$ 23,130,931	$ 15,077,558	$ 27,226,777	$ 15,061,145	$ 30,336,227	$ 15,544,511
(23,130,931)	(15,077,558)	(27,226,777)	(15,061,145)	(30,336,227)	(15,544,511)
$ -	$ -	$ -	$ -	$ -	$ -
$ 80,417,208	$ 27,578,559	$ 82,654,527	$ 27,806,987	$ 86,882,516	$ 29,125,588
28.76%	54.67%	32.94%	54.16%	34.92%	53.37%

2023		2024	
June 30, 2021		June 30, 2022	
Miscellaneous	Safety	Miscellaneous	Safety
$ 33,473,482	$ 17,136,360	$ 36,094,716	$ 17,496,719
(33,473,482)	(17,136,360)	(36,094,716)	(17,496,719)
$ -	$ -	$ -	$ -
$ 93,249,022	$ 30,363,404	$ 98,563,822	$ 30,914,141
35.90%	56.44%	36.62%	56.60%

CITY OF ROSEVILLE, CALIFORNIA
Schedule of Changes in the City's Net OPEB Liability and Related Ratios
Last Ten Years**

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

** 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.

2021	2022	2023	2024
June 30, 2020	June 30, 2022	June 30, 2023	June 30, 2024
$ 5,414,588	$ 5,759,626	$ 5,143,281	$ 5,284,721
14,125,116	14,588,405	12,237,069	12,595,833
-	(21,544,252)	-	12,744,845
7,744,727	(17,673,776)	-	(5,911,337)
(10,333,464)	(10,649,042)	(11,021,257)	(11,543,549)
16,950,967	**(29,519,039)**	**6,359,093**	**13,170,513**
225,754,000	**242,704,967**	**213,185,928**	**219,545,021**
242,704,967	**213,185,928**	**219,545,021**	**232,715,534**
15,353,152	15,400,470	11,961,366	12,510,667
-	-	-	-
28,457,423	(18,288,503)	10,511,924	17,394,919
(10,333,464)	(10,649,042)	(11,021,257)	(11,543,549)
(81,197)	(75,790)	(40,390)	(58)
33,395,914	**(13,612,865)**	**11,411,643**	**18,361,979**
109,681,210	**143,077,124**	**129,464,259**	**140,875,902**
143,077,124	**129,464,259**	**140,875,902**	**159,237,881**
$ 99,627,843	**$ 83,721,669**	**$ 78,669,119**	**$ 73,477,653**
58.95%	60.73%	64.17%	68.43%
$ 115,547,480	$ 128,628,850	$ 142,721,264	$ 154,106,009
86.22%	65.09%	55.12%	47.68%

CITY OF ROSEVILLE, CALIFORNIA
Schedule of Contributions – OPEB
Last Ten Years**

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

** 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, 2023
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	2.50%
Salary Increase	Aggregate of 2.75%
Discount rate	5.75%
Mortality	Derived using CalPERS membership data

2021	2022	2023	2024
June 30, 2019	June 30, 2022	June 30, 2022	June 30, 2023
$ 14,026,000	$ 10,687,000	$ 10,591,000	$ 10,514,000
(15,353,152)	(15,400,470)	(11,961,366)	(12,510,667)
$ (1,327,152)	$ (4,713,470)	$ (1,370,366)	$ (1,996,667)
$ 115,547,480	$ 128,628,850	$ 142,721,264	$ 154,106,009
13.29%	11.97%	8.38%	8.12%

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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 $16,192,769 in fiscal year 2025. 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
2020	70	66	$ 5,265,978	$ 10,948,940
2021	69	66	20,696,490	6,033,245
2022	66	63	18,035,155	13,658,427
2023	79	73	29,283,349	19,086,170
2024	75	68	17,176,924	12,791,606

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, based on a study conducted every three years. 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 $12,791,606 for street preservation in fiscal year 2024.

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 budget for the fiscal year commencing the following July 1. The 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 the 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 project budget by fund. Additional appropriations or interfund transfers not included in the annual 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. Capital projects are budgeted on a project length basis and, therefore, are not comparable on an annual basis.

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: EXPENDITURES EXCEED APPROPRIATIONS

The following table shows the items in which actual expenditures exceed budgeted appropriations:

	Budgeted appropriations	Expenditures	Amount Exceeded
General Fund			
Annexation payment	$ 11,625,000	$ 11,755,506	$ 130,506
Interest expense and fiscal charges	-	5,791	5,791

SUPPLEMENTARY INFORMATION

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 Districts and Services 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 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.

Golf Fund. To account for all financial transactions 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 contributions from the High School District. Only the interest earnings can be spent on helping maintain the Aquatics Complex.

Opioid Settlement Fund. To account for monies received from settlements with opioid manufacturers, distributors, and retailers for actions contributing to the current opioid epidemic. The monies must be spent on opioid remediation efforts as defined in the settlement agreement.

NON-MAJOR GOVERNMENTAL FUNDS (CONTINUED)

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 a City owned hospital and interest earnings expended for improving the quality of life for the citizens of the City of Roseville.

CITY OF ROSEVILLE, CALIFORNIA
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2024

	Special Revenue Funds			
	Landscape and Lighting Districts and Services Districts	State Gasoline Tax	Traffic Safety	Trench Cut Recovery
ASSETS				
Cash and investments	$ 19,299,243	$ 16,235,319	$ 761,391	$ 155,056
Receivables (net of allowance for uncollectible):				
Accounts	598,730	1,197,270	34,590	816
Due from other governments	-	-	-	-
Notes and loans	-	-	-	-
Developer permit fees	-	-	-	-
Due from other funds	-	-	-	-
Advances to other funds	-	-	-	-
Restricted assets:				
Cash and investments with fiscal agents	-	-	-	-
Total assets	**$ 19,897,973**	**$ 17,432,589**	**$ 795,981**	**$ 155,872**
LIABILITIES				
Accounts payable	392,344	734,482	73,275	-
Accrued liabilities	-	26,734	-	-
Unearned revenues	34,241	-	-	-
Due to other governments	-	-	-	-
Due to other funds	-	-	-	-
Advances from other funds	-	-	-	-
Total liabilities	**426,585**	**761,216**	**73,275**	**-**
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues	-	-	-	-
Total deferred inflows of resources	**-**	**-**	**-**	**-**
FUND BALANCES (DEFICITS)				
Non-spendable	-	-	-	-
Restricted	19,471,388	16,671,373	722,706	155,872
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	**19,471,388**	**16,671,373**	**722,706**	**155,872**
Total liabilities, deferred inflows of resources, and fund balances (deficits)	**$ 19,897,973**	**$ 17,432,589**	**$ 795,981**	**$ 155,872**

	Special Revenue Funds			
	Technology Replacement	**Open Space**	**Tree Propagation**	**Grants**
ASSETS				
Cash and investments	$ 3,177,043	$ 777,185	$ 2,251,051	$ 10,504,339
Receivables (net of allowance for uncollectible):				
Accounts	11,352	3,323	15,882	7,322,110
Due from other governments	-	-	-	-
Notes and loans	-	-	-	11,703,257
Developer permit fees	-	-	-	-
Due from other funds	-	-	-	-
Advances to other funds	-	-	-	-
Restricted assets:				
Cash and investments with fiscal agents	-	-	-	-
Total assets	**$ 3,188,395**	**$ 780,508**	**$ 2,266,933**	**$ 29,529,706**
LIABILITIES				
Accounts payable	2,251	3,190	101,360	2,005,324
Accrued liabilities	-	-	-	-
Unearned revenues	-	-	-	9,506,490
Due to other governments	-	-	-	-
Due to other funds	-	-	-	-
Advances from other funds	-	-	-	-
Total liabilities	**2,251**	**3,190**	**101,360**	**11,511,814**
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues	-	-	-	13,360,773
Total deferred inflows of resources	**-**	**-**	**-**	**13,360,773**
FUND BALANCES (DEFICITS)				
Non-spendable	-	-	-	-
Restricted	3,186,144	777,318	2,165,573	4,657,119
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	**3,186,144**	**777,318**	**2,165,573**	**4,657,119**
Total liabilities, deferred inflows of resources, and fund balances (deficits)	**$ 3,188,395**	**$ 780,508**	**$ 2,266,933**	**$ 29,529,706**

CITY OF ROSEVILLE, CALIFORNIA
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2024

	Special Revenue Funds			
	Housing Authority Housing Choice Voucher	Affordable Housing	Low/Mod Income Housing Asset	Cable TV Peg
ASSETS				
Cash and investments	$ 823,623	$ 2,897,734	$ 1,756,037	$ 2,360,383
Receivables (net of allowance for uncollectible):				
Accounts	120,067	1,365,525	2,358,488	440,915
Due from other governments	-	-	-	-
Notes and loans	-	26,857,409	13,925,412	-
Developer permit fees	-	-	-	-
Due from other funds	-	-	-	-
Advances to other funds	-	-	-	-
Restricted assets:				
Cash and investments with fiscal agents	-	-	-	-
Total assets	**$ 943,690**	**$ 31,120,668**	**$ 18,039,937**	**$ 2,801,298**
LIABILITIES				
Accounts payable	14,303	-	248,884	445
Accrued liabilities	-	-	-	-
Unearned revenues	-	-	-	-
Due to other governments	94,097	-	-	-
Due to other funds	-	-	-	-
Advances from other funds	-	-	-	-
Total liabilities	**108,400**	**-**	**248,884**	**445**
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues	-	28,194,433	13,166,538	-
Total deferred inflows of resources	**-**	**28,194,433**	**13,166,538**	**-**
FUND BALANCES (DEFICITS)				
Non-spendable	-	-	-	-
Restricted	835,290	2,926,235	4,624,515	2,800,853
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	**835,290**	**2,926,235**	**4,624,515**	**2,800,853**
Total liabilities, deferred inflows of resources, and fund balances (deficits)	**$ 943,690**	**$ 31,120,668**	**$ 18,039,937**	**$ 2,801,298**

	Special Revenue Funds			
	Police Evidence	Golf	Roseville Aquatics Complex Maintenance	Opioid Settlement
ASSETS				
Cash and investments	$ 418,665	$ 1,373,134	$ 271,781	$ 630,674
Receivables (net of allowance for uncollectible):				
Accounts	1,482	655,352	1,674	658
Due from other governments	-	-	-	-
Notes and loans	-	-	-	-
Developer permit fees	-	-	-	-
Due from other funds	-	-	-	-
Advances to other funds	-	-	-	-
Restricted assets:				
Cash and investments with fiscal agents	-	-	-	-
Total assets	**$ 420,147**	**$ 2,028,486**	**$ 273,455**	**$ 631,332**
LIABILITIES				
Accounts payable	2,124	160,618	18	-
Accrued liabilities	-	2,403,159	-	-
Unearned revenues	-	-	-	631,145
Due to other governments	-	-	-	-
Due to other funds	-	127,000	-	-
Advances from other funds	-	1,480,000	-	-
Total liabilities	**2,124**	**4,170,777**	**18**	**631,145**
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues	-	-	-	-
Total deferred inflows of resources	**-**	**-**	**-**	**-**
FUND BALANCES (DEFICITS)				
Non-spendable	-	-	-	-
Restricted	418,023	-	273,437	187
Assigned	-	-	-	-
Unassigned	-	(2,142,291)	-	-
Total fund balances (deficits)	**418,023**	**(2,142,291)**	**273,437**	**187**
Total liabilities, deferred inflows of resources, and fund balances (deficits)	**$ 420,147**	**$ 2,028,486**	**$ 273,455**	**$ 631,332**

CITY OF ROSEVILLE, CALIFORNIA
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2024

	Capital Projects Funds			
	Development Impact	**Traffic Mitigation**	**Al Johnson Wildlife Area**	**Roadway**
ASSETS				
Cash and investments	$ 111,921,133	$ 50,331,151	$ 1,456,548	$ 668,691
Receivables (net of allowance for uncollectible):				
Accounts	7,028,176	204,841	6,187	2,878,570
Due from other governments	-	3,798,483	-	-
Notes and loans	43,838	361	-	-
Developer permit fees	8,211,593	4,654,604	-	-
Due from other funds	-	-	-	-
Advances to other funds	-	-	-	-
Restricted assets:				
Cash and investments with fiscal agents	-	-	-	-
Total assets	**$ 127,204,740**	**$ 58,989,440**	**$ 1,462,735**	**$ 3,547,261**
LIABILITIES				
Accounts payable	2,067,411	7,785,761	-	-
Accrued liabilities	53,657	-	-	-
Unearned revenues	-	-	-	-
Due to other governments	326,660	-	-	126,406
Due to other funds	2,931,016	-	-	-
Advances from other funds	5,557,057	3,217,833	-	-
Total liabilities	**10,935,801**	**11,003,594**	**-**	**126,406**
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues	6,561,763	3,798,483	-	-
Total deferred inflows of resources	**6,561,763**	**3,798,483**	**-**	**-**
FUND BALANCES (DEFICITS)				
Non-spendable	-	-	-	-
Restricted	109,707,176	44,187,363	1,462,735	3,420,855
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	**109,707,176**	**44,187,363**	**1,462,735**	**3,420,855**
Total liabilities, deferred inflows of resources, and fund balances (deficits)	**$ 127,204,740**	**$ 58,989,440**	**$ 1,462,735**	**$ 3,547,261**

	Capital Projects Funds		Debt Service Fund	Permanent Fund	
	General Fund Capital Projects	**RFA Capital Projects**	**Roseville Finance Authority**	**Citizen Benefit**	**Total Nonmajor Funds**
ASSETS					
Cash and investments	$ 2,271,650	$ 3,822,946	$ -	$ 14,842,454	$ 249,007,231
Receivables (net of allowance for uncollectible):					
Accounts	186,122	3,010	4,842	54,995	24,494,977
Due from other governments	-	-	-	-	3,798,483
Notes and loans	-	-	-	-	52,530,277
Developer permit fees	-	-	-	-	12,866,197
Due from other funds	-	-	-	-	-
Advances to other funds	-	-	-	-	-
Restricted assets:					
Cash and investments with fiscal agents	-	1,665,653	-	-	1,665,653
Total assets	**$ 2,457,772**	**$ 5,491,609**	**$ 4,842**	**$ 14,897,449**	**$ 344,362,818**
LIABILITIES					
Accounts payable	10,336	-	-	10,871	13,612,997
Accrued liabilities	-	-	-	-	2,483,550
Unearned revenues	-	-	-	-	10,171,876
Due to other governments	-	-	-	-	547,163
Due to other funds	-	-	113,704	-	3,171,720
Advances from other funds	-	-	-	-	10,254,890
Total liabilities	**10,336**	**-**	**113,704**	**10,871**	**40,242,196**
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenues	-	-	-	-	65,081,990
Total deferred inflows of resources	**-**	**-**	**-**	**-**	**65,081,990**
FUND BALANCES (DEFICITS)					
Non-spendable	-	-	-	14,886,578	14,886,578
Restricted	-	5,491,609	-	-	223,955,771
Assigned	2,447,436	-	-	-	2,447,436
Unassigned	-	-	(108,862)	-	(2,251,153)
Total fund balances (deficits)	**2,447,436**	**5,491,609**	**(108,862)**	**14,886,578**	**239,038,632**
Total liabilities, deferred inflows of resources, and fund balances (deficits)	**$ 2,457,772**	**$ 5,491,609**	**$ 4,842**	**$ 14,897,449**	**$ 344,362,818**

CITY OF ROSEVILLE, CALIFORNIA
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2024

	Special Revenue Funds			
	Landscape and Lighting Districts and Services Districts	State Gasoline Tax	Traffic Safety	Trench Cut Recovery
REVENUES				
Taxes	$ 19,728,468	$ -	$ -	$ -
Subventions and grants	151,487	4,744,627	150	-
Charges for services	-	-	-	-
Use of money and property	742,101	672,220	29,917	3,653
Fines, forfeitures and penalties	-	-	225,167	-
Contributions from developers and others	-	3,577,020	-	-
Miscellaneous revenues	39,487	-	-	-
Revenue from others	-	-	-	-
Total revenues	**20,661,543**	**8,993,867**	**255,234**	**3,653**
EXPENDITURES				
Current:				
General government	-	-	-	3
Police	-	-	135,013	-
Economic development	-	-	-	-
Parks and recreation	9,263,866	-	-	-
Public works	-	5,795,399	-	-
Development services	-	-	-	-
Housing assistance payments	-	-	-	-
Capital Outlay	268,712	883,108	70,090	-
Debt service:				
Principal Retirement	-	-	-	-
Interest Expense and Fiscal Charges	-	-	-	-
Total expenditures	**9,532,578**	**6,678,507**	**205,103**	**3**
Excess (deficiency) of revenues over (under) expenditures	**11,128,965**	**2,315,360**	**50,131**	**3,650**
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	(9,008,576)	-	-	-
Total other financing sources (uses)	**(9,008,576)**	**-**	**-**	**-**
Net change in fund balances	**2,120,389**	**2,315,360**	**50,131**	**3,650**
Fund balances-beginning	17,350,999	14,356,013	672,575	152,222
Restatements - Change in reporting entity	-	-	-	-
Fund balances (deficit)-beginning	17,350,999	14,356,013	672,575	152,222
Fund balances (deficit)-ending	**$ 19,471,388**	**$ 16,671,373**	**$ 722,706**	**$ 155,872**

	Special Revenue Funds			
	Technology Replacement	**Open Space**	**Tree Propagation**	**Grants**
REVENUES				
Taxes	$ -	$ -	$ -	$ -
Subventions and grants	-	-	-	12,133,150
Charges for services	624,539	-	325,562	-
Use of money and property	145,052	42,380	101,244	748,514
Fines, forfeitures and penalties	-	-	-	-
Contributions from developers and others	-	-	-	-
Miscellaneous revenues	-	13,777	10,292	-
Revenue from others	-	-	-	48,574
Total revenues	**769,591**	**56,157**	**437,098**	**12,930,238**
EXPENDITURES				
Current:				
General government	-	-	-	695,636
Police	-	-	-	6,546,905
Economic development	-	-	-	-
Parks and recreation	-	765,763	312,678	-
Public works	505,562	-	-	40,087
Development services	227,036	-	-	2,056
Housing assistance payments	-	-	-	-
Capital Outlay	-	-	15,256	5,218,642
Debt service:				
Principal Retirement	-	-	-	-
Interest Expense and Fiscal Charges	-	-	-	-
Total expenditures	**732,598**	**765,763**	**327,934**	**12,503,326**
Excess (deficiency) of revenues over (under) expenditures	**36,993**	**(709,606)**	**109,164**	**426,912**
OTHER FINANCING SOURCES (USES)				
Transfers In	-	740,034	-	-
Transfers Out	-	-	-	(135,000)
Total other financing sources (uses)	**-**	**740,034**	**-**	**(135,000)**
Net change in fund balances	**36,993**	**30,428**	**109,164**	**291,912**
Fund balances-beginning	3,149,151	746,890	2,056,409	4,365,207
Restatements - Change in reporting entity	-	-	-	-
Fund balances (deficit)-beginning	3,149,151	746,890	2,056,409	4,365,207
Fund balances (deficit)-ending	**$ 3,186,144**	**$ 777,318**	**$ 2,165,573**	**$ 4,657,119**

CITY OF ROSEVILLE, CALIFORNIA
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2024

	Special Revenue Funds			
	Housing Authority Housing Choice Voucher	Affordable Housing	Low/Mod Income Housing Asset	Cable TV Peg
REVENUES				
Taxes	$ -	$ -	$ -	$ -
Subventions and grants	11,383,076	22,358	71,700	-
Charges for services	-	-	45,778	324,196
Use of money and property	923	195,709	102,855	114,077
Fines, forfeitures and penalties	-	-	-	-
Contributions from developers and others	-	-	-	-
Miscellaneous revenues	-	-	-	-
Revenue from others	-	-	-	-
Total revenues	**11,383,999**	**218,067**	**220,333**	**438,273**
EXPENDITURES				
Current:				
General government	-	-	-	63,172
Police	-	-	-	-
Economic development	1,526,844	-	913,698	-
Parks and recreation	-	-	-	-
Public works	-	-	-	-
Development services	-	2,714,287	-	-
Housing assistance payments	9,646,964	-	-	-
Capital Outlay	-	-	-	-
Debt service:				
Principal Retirement	-	-	-	-
Interest Expense and Fiscal Charges	-	-	-	-
Total expenditures	**11,173,808**	**2,714,287**	**913,698**	**63,172**
Excess (deficiency) of revenues over (under) expenditures	**210,191**	**(2,496,220)**	**(693,365)**	**375,101**
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total other financing sources (uses)	**-**	**-**	**-**	**-**
Net change in fund balances	**210,191**	**(2,496,220)**	**(693,365)**	**375,101**
Fund balances-beginning	625,099	5,422,455	5,317,880	2,425,752
Restatements - Change in reporting entity	-	-	-	-
Fund balances (deficit)-beginning	625,099	5,422,455	5,317,880	2,425,752
Fund balances (deficit)-ending	**$ 835,290**	**$ 2,926,235**	**$ 4,624,515**	**$ 2,800,853**

CITY OF ROSEVILLE, CALIFORNIA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2024 **(Continued)**

	Special Revenue Funds			
	Police Evidence	Golf	Roseville Aquatics Complex Maintenance	Opioid Settlement
REVENUES				
Taxes	$ -	$ -	$ -	$ -
Subventions and grants	-	-	-	-
Charges for services	-	2,960,072	-	-
Use of money and property	16,867	31,258	13,958	199
Fines, forfeitures and penalties	-	-	-	-
Contributions from developers and others	-	-	-	-
Miscellaneous revenues	74,289	12,009	-	-
Revenue from others	-	-	-	-
Total revenues	**91,156**	**3,003,339**	**13,958**	**199**
EXPENDITURES				
Current:				
General government	-	-	-	12
Police	12,074	-	-	-
Economic development	-	-	-	-
Parks and recreation	-	2,968,936	104,476	-
Public works	-	-	-	-
Development services	-	-	-	-
Housing assistance payments	-	-	-	-
Capital Outlay	-	60,700	-	-
Debt service:				
Principal Retirement	-	-	-	-
Interest Expense and Fiscal Charges	-	32,042	-	-
Total expenditures	**12,074**	**3,061,678**	**104,476**	**12**
Excess (deficiency) of revenues over (under) expenditures	**79,082**	**(58,339)**	**(90,518)**	**187**
OTHER FINANCING SOURCES (USES)				
Transfers In	-	1,060,795	-	-
Transfers Out	-	(479,193)	-	-
Total other financing sources (uses)	**-**	**581,602**	**-**	**-**
Net change in fund balances	**79,082**	**523,263**	**(90,518)**	**187**
Fund balances-beginning	338,941	(2,665,554)	363,955	-
Restatements - Change in reporting entity	-	-	-	-
Fund balances (deficit)-beginning	338,941	(2,665,554)	363,955	-
Fund balances (deficit)-ending	**$ 418,023**	**$ (2,142,291)**	**$ 273,437**	**$ 187**

CITY OF ROSEVILLE, CALIFORNIA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2024

	Capital Projects Funds				
	Development Impact	**Traffic Mitigation**	**Al Johnson Wildlife Area**	**Roadway**	**General Fund Capital Projects**
REVENUES					
Taxes	$ -	$ -	$ -	$ -	$ -
Subventions and grants	-	-	-	2,745,146	-
Charges for services	25,011,466	11,348,843	-	-	258,930
Use of money and property	5,102,649	2,262,241	123,797	24,109	103,581
Fines, forfeitures and penalties	-	-	-	-	-
Contributions from developers and others	-	146,007	-	-	-
Miscellaneous revenues	37,256	-	-	-	861
Revenue from others	57,915	398,531	-	-	250,000
Total revenues	**30,209,286**	**14,155,622**	**123,797**	**2,769,255**	**613,372**
EXPENDITURES					
Current:					
General government	3,530,977	127,301	34	-	-
Police	18,130	-	-	-	-
Economic development	-	-	-	-	-
Parks and recreation	2,614,808	73	-	-	725,428
Public works	167,947	1,229,243	-	29,860	-
Development services	28,430	-	-	-	-
Housing assistance payments	-	-	-	-	-
Capital Outlay	27,712,643	20,261,464	-	2,568,073	662,286
Debt service:					
Principal Retirement	-	-	-	-	-
Interest Expense and Fiscal Charges	205,901	49,372	-	-	-
Total expenditures	**34,278,836**	**21,667,453**	**34**	**2,597,933**	**1,387,714**
Excess (deficiency) of revenues over (under) expenditures	**(4,069,550)**	**(7,511,831)**	**123,763**	**171,322**	**(774,342)**
OTHER FINANCING SOURCES (USES)					
Transfers In	180,463	-	-	2,607,786	1,212,737
Transfers Out	(109,233)	-	-	(1,200,000)	(11,325)
Total other financing sources (uses)	**71,230**	**-**	**-**	**1,407,786**	**1,201,412**
Net change in fund balances	**(3,998,320)**	**(7,511,831)**	**123,763**	**1,579,108**	**427,070**
Fund balances-beginning	113,705,496	51,699,194	1,338,972	1,841,747	2,020,366
Restatements - Change in reporting entity	-	-	-	-	-
Fund balances (deficit)-beginning	113,705,496	51,699,194	1,338,972	1,841,747	2,020,366
Fund balances (deficit)-ending	**$ 109,707,176**	**$ 44,187,363**	**$ 1,462,735**	**$ 3,420,855**	**$ 2,447,436**

CITY OF ROSEVILLE, CALIFORNIA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2024 **(Continued)**

	Capital Projects Funds		Debt Service Fund	Permanent Fund	
		Formerly Nonmajor Fund			
	RFA Capital Projects	**Community Facilities Districts**	**Roseville Finance Authority**	**Citizen Benefit**	**Total Nonmajor Funds**
REVENUES					
Taxes	$ -	$ -	$ -	$ -	$ 19,728,468
Subventions and grants	-	-	-	-	31,251,694
Charges for services	-	-	-	-	40,899,386
Use of money and property	223,563	-	4,895	609,778	11,415,540
Fines, forfeitures and penalties	-	-	-	-	225,167
Contributions from developers and others	-	-	-	-	3,723,027
Miscellaneous revenues	-	-	-	11,876	199,847
Revenue from others	1,362,528	-	-	-	2,117,548
Total revenues	**1,586,091**	**-**	**4,895**	**621,654**	**109,560,677**
EXPENDITURES					
Current:					
General government	-	-	-	-	4,417,135
Police	-	-	-	-	6,712,122
Economic development	-	-	-	-	2,440,542
Parks and recreation	-	-	-	-	16,756,028
Public works	-	-	-	-	7,768,098
Development services	86	-	-	270,871	3,242,766
Housing assistance payments	-	-	-	-	9,646,964
Capital Outlay	52,067	-	-	-	57,773,041
Debt service:					
Principal Retirement	-	-	1,743,672	-	1,743,672
Interest Expense and Fiscal Charges	-	-	632,278	-	919,593
Total expenditures	**52,153**	**-**	**2,375,950**	**270,871**	**111,419,961**
Excess (deficiency) of revenues over (under) expenditures	**1,533,938**	**-**	**(2,371,055)**	**350,783**	**(1,859,284)**
OTHER FINANCING SOURCES (USES)					
Transfers In	-	-	2,372,246	-	8,174,061
Transfers Out	-	-	-	-	(10,943,327)
Total other financing sources (uses)	**-**		**2,372,246**	**-**	**(2,769,266)**
Net change in fund balances	**1,533,938**	**-**	**1,191**	**350,783**	**(4,628,550)**
Fund balances-beginning	3,957,671	7,484,457	(110,053)	14,535,795	251,151,639
Restatements - Change in reporting entity	-	(7,484,457)	-	-	(7,484,457)
Fund balances (deficit)-beginning	3,957,671	-	(110,053)	14,535,795	243,667,182
Fund balances (deficit)-ending	**$ 5,491,609**	**$ -**	**$ (108,862)**	**$ 14,886,578**	**$ 239,038,632**

CITY OF ROSEVILLE, CALIFORNIA
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual
Landscape and Lighting Districts and Service District
For the Year Ended June 30, 2024

	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes	$ 21,915,202	$ 20,308,988	$ 19,728,468	$ (580,520)
Subventions and grants	-	-	151,487	151,487
Use of Money and Property	179,279	179,279	742,101	562,822
Miscellaneous revenues	-	-	39,487	39,487
Total revenues	**22,094,481**	**20,488,267**	**20,661,543**	**173,276**
EXPENDITURES				
Current:				
Parks and recreation	10,596,539	10,785,403	9,263,866	1,521,537
Development services	-	-	-	-
Capital Outlay	658,466	578,412	268,712	309,700
Total expenditures	**11,255,005**	**11,363,815**	**9,532,578**	**1,831,237**
Excess (deficiency) of revenues over (under) expenditures	**10,839,476**	**9,124,452**	**11,128,965**	**2,004,513**
OTHER FINANCING SOURCES (USES)				
Transfers Out	(8,416,219)	(9,008,576)	(9,008,576)	-
Total other financing sources (uses)	**(8,416,219)**	**(9,008,576)**	**(9,008,576)**	**-**
Net change in fund balances	**$ 2,423,257**	**$ 115,876**	**2,120,389**	**$ 2,004,513**
Fund balances (deficit)-beginning			17,350,999	
Fund balances (deficit)-ending			**$ 19,471,388**	

CITY OF ROSEVILLE, CALIFORNIA
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual
State Gasoline Tax
For the Year Ended June 30, 2024

	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Subventions and grants	$ 4,566,653	$ 4,566,653	$ 4,744,627	$ 177,974
Use of Money and Property	103,326	103,326	672,220	568,894
Contribution Revenue	3,733,596	3,733,596	3,577,020	(156,576)
Total revenues	**8,403,575**	**8,403,575**	**8,993,867**	**590,292**
EXPENDITURES				
Current:				
Public works	6,708,248	6,604,563	5,795,399	809,164
Capital Outlay	10,408,816	13,088,537	883,108	12,205,429
Total expenditures	**17,117,064**	**19,693,100**	**6,678,507**	**13,014,593**
Net change in fund balances	**$ (8,713,489)**	**$ (11,289,525)**	**2,315,360**	**$ 13,604,885**
Fund balances (deficit)-beginning			14,356,013	
Fund balances (deficit)-ending			**$ 16,671,373**	

CITY OF ROSEVILLE, CALIFORNIA
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual
Traffic Safety
For the Year Ended June 30, 2024

	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Subventions and grants	$ -	$ -	$ 150	$ 150
Use of Money and Property	8,577	8,577	29,917	21,340
Fines, forfeitures and penalties	206,000	206,000	225,167	19,167
Total revenues	**214,577**	**214,577**	**255,234**	**40,657**
EXPENDITURES				
Current:				
Police	135,761	135,761	135,013	748
Public Works	220,000	220,000	-	220,000
Capital Outlay	74,651	99,151	70,090	29,061
Total expenditures	**430,412**	**454,912**	**205,103**	**249,809**
Net change in fund balances	**$ (215,835)**	**$ (240,335)**	**50,131**	**$ 290,466**
Fund balances (deficit)-beginning			672,575	
Fund balances (deficit)-ending			**$ 722,706**	

CITY OF ROSEVILLE, CALIFORNIA
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual
Trench Cut Recovery
For the Year Ended June 30, 2024

	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Charges for Services	$ 500	$ 500	$ -	$ (500)
Use of Money and Property	1,826	1,826	3,653	1,827
Total revenues	**2,326**	**2,326**	**3,653**	**1,327**
EXPENDITURES				
Current:				
General government	-	-	3	(3)
Total expenditures	**-**	**-**	**3**	**(3)**
Net change in fund balances	**$ 2,326**	**$ 2,326**	**3,650**	**$ 1,324**
Fund balances (deficit)-beginning			152,222	
Fund balances (deficit)-ending			**$ 155,872**	

CITY OF ROSEVILLE, CALIFORNIA
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual
Technology Replacement
For the Year Ended June 30, 2024

	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Charges for Services	$ 600,000	$ 600,000	$ 624,539	$ 24,539
Use of Money and Property	32,969	32,969	145,052	112,083
Total revenues	**632,969**	**632,969**	**769,591**	**136,622**
EXPENDITURES				
Current:				
Development services	637,269	637,269	227,036	410,233
Public works	-	895,596	505,562	390,034
Total expenditures	**637,269**	**1,532,865**	**732,598**	**800,267**
Net change in fund balances	**$ (4,300)**	**$ (899,896)**	**36,993**	**$ 936,889**
Fund balances (deficit)-beginning			3,149,151	
Fund balances (deficit)-ending			**$ 3,186,144**	

CITY OF ROSEVILLE, CALIFORNIA
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual
Open Space
For the Year Ended June 30, 2024

	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Use of Money and Property	$ 10,938	$ 10,938	$ 42,380	$ 31,442
Miscellaneous revenues	13,777	13,777	13,777	-
Total revenues	**24,715**	**24,715**	**56,157**	**31,442**
EXPENDITURES				
Current:				
Parks and recreation	815,142	840,142	765,763	74,379
Total expenditures	**815,142**	**840,142**	**765,763**	**74,379**
Excess (deficiency) of revenues over (under) expenditures	**(790,427)**	**(815,427)**	**(709,606)**	**105,821**
OTHER FINANCING SOURCES (USES)				
Transfers In	740,034	740,034	740,034	-
Total other financing sources (uses)	**740,034**	**740,034**	**740,034**	**-**
Net change in fund balances	**$ (50,393)**	**$ (75,393)**	**30,428**	**$ 105,821**
Fund balances (deficit)-beginning			746,890	
Fund balances (deficit)-ending			**$ 777,318**	

CITY OF ROSEVILLE, CALIFORNIA
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual
Tree Propagation
For the Year Ended June 30, 2024

	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Charges for Services	$ 10,000	$ 295,914	$ 325,562	$ 29,648
Use of Money and Property	22,942	22,942	101,244	78,302
Miscellaneous revenues	-	-	10,292	10,292
Total revenues	**32,942**	**318,856**	**437,098**	**118,242**
EXPENDITURES				
Current:				
Parks and recreation	354,079	456,404	312,678	143,726
Capital Outlay	-	-	15,256	(15,256)
Total expenditures	**354,079**	**456,404**	**327,934**	**128,470**
Net change in fund balances	**$ (321,137)**	**$ (137,548)**	**109,164**	**$ 246,712**
Fund balances (deficit)-beginning			2,056,409	
Fund balances (deficit)-ending			**$ 2,165,573**	

CITY OF ROSEVILLE, CALIFORNIA
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual
Grants
For the Year Ended June 30, 2024

	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Subventions and grants	$ 7,619,893	$ 18,406,868	$ 12,133,150	$ (6,273,718)
Use of Money and Property	41,118	41,118	748,514	707,396
Revenue from others	30,000	30,000	48,574	18,574
Total revenues	**7,691,011**	**18,477,986**	**12,930,238**	**(5,547,748)**
EXPENDITURES				
Current:				
General government	2,365,517	2,963,970	695,636	2,268,334
Police	1,803,505	3,294,299	6,546,905	(3,252,606)
Public works	-	30,000	40,087	(10,087)
Development services	-	9,439	2,056	7,383
Capital Outlay	15,311,152	14,444,190	5,218,642	9,225,548
Total expenditures	**19,480,174**	**20,741,898**	**12,503,326**	**8,238,572**
Excess (deficiency) of revenues over (under) expenditures	**(11,789,163)**	**(2,263,912)**	**426,912**	**2,690,824**
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 balances	**$ (11,924,163)**	**$ (2,398,912)**	**291,912**	**$ 2,690,824**
Fund balances (deficit)-beginning			4,365,207	
Fund balances (deficit)-ending			**$ 4,657,119**	

CITY OF ROSEVILLE, CALIFORNIA
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual
Housing Authority Housing Choice Voucher
For the Year Ended June 30, 2024

	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Subventions and grants	$ 9,265,108	$ 9,365,108	$ 11,383,076	$ 2,017,968
Use of Money and Property	14,691	14,691	923	(13,768)
Total revenues	**9,279,799**	**9,379,799**	**11,383,999**	**2,004,200**
EXPENDITURES				
Current:				
Economic development	1,333,428	1,433,428	1,526,844	(93,416)
Housing assistance payments	7,831,919	7,831,919	9,646,964	(1,815,045)
Total expenditures	**9,165,347**	**9,265,347**	**11,173,808**	**(1,908,461)**
Net change in fund balances	**$ 114,452**	**$ 114,452**	**210,191**	**$ 95,739**
Fund balances (deficit)-beginning			625,099	
Fund balances (deficit)-ending			**$ 835,290**	

CITY OF ROSEVILLE, CALIFORNIA
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual
Affordable Housing
For the Year Ended June 30, 2024

	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Subventions and grants	$ 250,000	$ 250,000	$ 22,358	$ (227,642)
Use of Money and Property	77,226	77,226	195,709	118,483
Total revenues	**327,226**	**327,226**	**218,067**	**(109,159)**
EXPENDITURES				
Current:				
Development services	1,268,145	2,430,020	2,714,287	(284,267)
Capital Outlay	1,556,238	1,556,238	-	1,556,238
Total expenditures	**2,824,383**	**3,986,258**	**2,714,287**	**1,271,971**
Net change in fund balances	**$ (2,497,157)**	**$ (3,659,032)**	**(2,496,220)**	**$ 1,162,812**
Fund balances (deficit)-beginning			5,422,455	
Fund balances (deficit)-ending			**$ 2,926,235**	

CITY OF ROSEVILLE, CALIFORNIA
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual
Low/Mod Income Housing Asset
For the Year Ended June 30, 2024

	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Subventions and grants	$ 325,000	$ 325,000	$ 71,700	$ (253,300)
Charges for Services	40,000	40,000	45,778	5,778
Use of Money and Property	48,916	48,916	102,855	53,939
Total revenues	**413,916**	**413,916**	**220,333**	**(193,583)**
EXPENDITURES				
Current:				
Economic development	1,323,346	1,323,346	913,698	409,648
Capital Outlay	278,300	278,300	-	278,300
Total expenditures	**1,601,646**	**1,601,646**	**913,698**	**687,948**
Excess (deficiency) of revenues over (under) expenditures	**(1,187,730)**	**(1,187,730)**	**(693,365)**	**494,365**
OTHER FINANCING SOURCES (USES)				
Transfers In	252,532	252,532	-	(252,532)
Total other financing sources (uses)	**252,532**	**252,532**	**-**	**(252,532)**
Net change in fund balances	**$ (935,198)**	**$ (935,198)**	**(693,365)**	**$ 241,833**
Fund balances (deficit)-beginning			5,317,880	
Fund balances (deficit)-ending			**$ 4,624,515**	

CITY OF ROSEVILLE, CALIFORNIA
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual
Cable TV Peg
For the Year Ended June 30, 2024

	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Charges for Services	$ 322,700	$ 322,700	$ 324,196	$ 1,496
Use of Money and Property	24,672	24,672	114,077	89,405
Total revenues	**347,372**	**347,372**	**438,273**	**90,901**
EXPENDITURES				
Current:				
General government	165,950	165,950	63,172	102,778
Total expenditures	**165,950**	**165,950**	**63,172**	**102,778**
Net change in fund balances	**$ 181,422**	**$ 181,422**	**375,101**	**$ 193,679**
Fund balances (deficit)-beginning			2,425,752	
Fund balances (deficit)-ending			**$ 2,800,853**	

CITY OF ROSEVILLE, CALIFORNIA
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual
Police Evidence
For the Year Ended June 30, 2024

	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Use of Money and Property	$ 3,795	$ 3,795	$ 16,867	$ 13,072
Miscellaneous revenues	40,000	40,000	74,289	34,289
Total revenues	**43,795**	**43,795**	**91,156**	**47,361**
EXPENDITURES				
Current:				
Police	23,000	23,000	12,074	10,926
Total expenditures	**23,000**	**23,000**	**12,074**	**10,926**
Net change in fund balances	**$ 20,795**	**$ 20,795**	**79,082**	**$ 58,287**
Fund balances (deficit)-beginning			338,941	
Fund balances (deficit)-ending			**$ 418,023**	

CITY OF ROSEVILLE, CALIFORNIA
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual
Golf
For the Year Ended June 30, 2024

	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Charges for Services	$ 2,800,000	$ 2,800,000	$ 2,960,072	$ 160,072
Use of Money and Property	12,598	12,598	31,258	18,660
Miscellaneous revenues	-	-	12,009	12,009
Total revenues	**2,812,598**	**2,812,598**	**3,003,339**	**190,741**
EXPENDITURES				
Current:				
Parks and recreations	3,185,413	3,341,481	2,968,936	372,545
Capital Outlay	1,449,864	1,449,864	60,700	1,389,164
Debt service:				
Interest Expense and Fiscal Charges	-	-	32,042	(32,042)
Total expenditures	**4,635,277**	**4,791,345**	**3,061,678**	**1,729,667**
Excess (deficiency) of revenues over (under) expenditures	**(1,822,679)**	**(1,978,747)**	**(58,339)**	**1,920,408**
OTHER FINANCING SOURCES (USES)				
Transfers In	670,349	1,060,795	1,060,795	-
Transfers Out	(606,235)	(606,235)	(479,193)	127,042
Total other financing sources (uses)	**64,114**	**454,560**	**581,602**	**127,042**
Net change in fund balances	**$ (1,758,565)**	**$ (1,524,187)**	**523,263**	**$ 2,047,450**
Fund balances (deficit)-beginning			(2,665,554)	
Fund balances (deficit)-ending			**$ (2,142,291)**	

CITY OF ROSEVILLE, CALIFORNIA
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual
Roseville Aquatics Complex Maintenance
For the Year Ended June 30, 2024

	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Use of Money and Property	$ 12,000	$ 12,000	$ 13,958	$ 1,958
Total revenues	**12,000**	**12,000**	**13,958**	**1,958**
EXPENDITURES				
Current:				
Parks and recreation	60,000	60,000	104,476	(44,476)
Total expenditures	**60,000**	**60,000**	**104,476**	**(44,476)**
Net change in fund balances	**$ (48,000)**	**$ (48,000)**	**(90,518)**	**$ (42,518)**
Fund balances (deficit)-beginning			363,955	
Fund balances (deficit)-ending			**$ 273,437**	

CITY OF ROSEVILLE, CALIFORNIA
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual
Roseville Finance Authority
For the Year Ended June 30, 2024

	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Use of Money and Property	$ -	$ -	$ 4,895	$ 4,895
Total revenues	**-**	**-**	**4,895**	**4,895**
EXPENDITURES				
Debt service:				
Principal Retirement	1,743,672	1,743,672	1,743,672	-
Interest Expense and Fiscal Charges	614,675	614,675	632,278	(17,603)
Total expenditures	**2,358,347**	**2,358,347**	**2,375,950**	**(17,603)**
Excess (deficiency) of revenues over (under) expenditures	**(2,358,347)**	**(2,358,347)**	**(2,371,055)**	**(12,708)**
OTHER FINANCING SOURCES (USES)				
Transfers In	2,370,449	2,370,449	2,372,246	1,797
Total other financing sources (uses)	**2,370,449**	**2,370,449**	**2,372,246**	**1,797**
Net change in fund balances	**$ 12,102**	**$ 12,102**	**1,191**	**$ (10,911)**
Fund balances (deficit)-beginning			(110,053)	
Fund balances (deficit)-ending			**$ (108,862)**	

CITY OF ROSEVILLE, CALIFORNIA
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual
Citizen Benefit
For the Year Ended June 30, 2024

	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Use of Money and Property	$ 322,159	$ 322,159	$ 609,778	$ 287,619
Miscellaneous revenues	2,000	2,000	11,876	9,876
Total revenues	**324,159**	**324,159**	**621,654**	**297,495**
EXPENDITURES				
Current:				
Development services	252,145	281,593	270,871	10,722
Total expenditures	**252,145**	**281,593**	**270,871**	**10,722**
Net change in fund balances	**$ 72,014**	**$ 42,566**	**350,783**	**$ 308,217**
Fund balances (deficit)-beginning			14,535,795	
Fund balances (deficit)-ending			**$ 14,886,578**	

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, CALIFORNIA
Combining Statement of Net Position
Other Enterprise Funds
June 30, 2024

	Local Transportation	School-Age Child Care	Total Other Enterprise Funds
ASSETS			
Current assets:			
Cash and investments	$ 12,503,926	$ 1,060,638	$ 13,564,564
Receivables (net of uncollectibles):			
Accounts	6,278,800	147,544	6,426,344
Prepaid costs	1,027,355	-	1,027,355
Total current assets	19,810,081	1,208,182	21,018,263
Noncurrent:			
Capital assets not being depreciated	28,997,069	532,198	29,529,267
Capital assets - net of accumulated depreciation/amortization	25,731,510	2,839,536	28,571,046
Total noncurrent assets	54,728,579	3,371,734	58,100,313
Total assets	**74,538,660**	**4,579,916**	**79,118,576**
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension related items	1,013,134	2,468,104	3,481,238
Deferred OPEB related items	115,000	343,000	458,000
Total deferred outflows of resources	**1,128,134**	**2,811,104**	**3,939,238**
LIABILITIES			
Current liabilities:			
Accounts payable	2,812,273	123,651	2,935,924
Accrued liabilities	66,875	207,332	274,207
Unearned revenues	14,743,966	157,524	14,901,490
Due to other funds	-	55,000	55,000
Subscriptions	265	-	265
Accrued compensated absences	132,364	161,913	294,277
Total current liabilities	17,755,743	705,420	18,461,163
Noncurrent liabilities:			
Advances from other funds	-	2,000,000	2,000,000
Accrued compensated absences	160,093	139,195	299,288
Subscriptions	283	-	283
Pension liability	3,642,474	8,873,460	12,515,934
Net OPEB liability	743,000	2,763,000	3,506,000
Total noncurrent liabilities	4,545,850	13,775,655	18,321,505
Total liabilities	**22,301,593**	**14,481,075**	**36,782,668**
DEFERRED INFLOWS OF RESOURCES			
Deferred OPEB related items	309,000	910,000	1,219,000
Total deferred inflows of resources	**309,000**	**910,000**	**1,219,000**
NET POSITION			
Net investment in capital assets	54,728,031	3,371,734	58,099,765
Unrestricted	(1,671,830)	(11,371,789)	(13,043,619)
Total net position	**$ 53,056,201**	**$ (8,000,055)**	**$ 45,056,146**

CITY OF ROSEVILLE, CALIFORNIA
Combining Statement of Revenues, Expenses and Changes in Net Position
Other Enterprise Funds
For the Year Ended June 30, 2024

	Local Transportation	School-Age Child Care	Total Other Enterprise Funds
OPERATING REVENUES			
Charges for services	$ 518,454	$ 5,709,278	$ 6,227,732
Miscellaneous	237,851	571,042	808,893
Total operating revenues	**756,305**	**6,280,320**	**7,036,625**
OPERATING EXPENSES			
Administration and general	2,354,168	2,572,284	4,926,452
Operations	7,364,933	4,465,759	11,830,692
Depreciation and amortization	1,742,840	120,873	1,863,713
Total operating expenses	**11,461,941**	**7,158,916**	**18,620,857**
Operating income (loss)	**(10,705,636)**	**(878,596)**	**(11,584,232)**
NONOPERATING REVENUES (EXPENSES)			
Subventions and grants	19,307,773	435,248	19,743,021
Interest income (loss)	622,061	46,038	668,099
Interest expense	(15)	(38,979)	(38,994)
Gains (losses) on sale of capital assets	20,083	-	20,083
Total nonoperating revenues (expenses)	**19,949,902**	**442,307**	**20,392,209**
Income (loss) before capital contributions and transfers	**9,244,266**	**(436,289)**	**8,807,977**
Capital contributions from developers and other agencies	15,633	-	15,633
Transfers in	125,452	809,000	934,452
Change in net position	**9,385,351**	**372,711**	**9,758,062**
Net position-beginning	43,764,377	(8,220,149)	35,544,228
Restatements - Correction of error	(93,527)	(152,617)	(246,144)
Net position-beginning	43,670,850	(8,372,766)	35,298,084
Net position-ending	**$ 53,056,201**	**$ (8,000,055)**	**$ 45,056,146**

CITY OF ROSEVILLE, CALIFORNIA
Combining Statement of Cash Flows
Other Enterprise Funds
For the Year Ended June 30, 2024

	Business-Type Activities		
	Local Transportation	School-Age Child Care	Totals
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers	$ 1,859,834	$ 6,713,296	$ 8,573,130
Payments to suppliers and service providers	(8,670,435)	(1,613,623)	(10,284,058)
Payments to employees for salaries and benefits	(224,488)	(6,362,182)	(6,586,670)
Other receipts (payments)	-	(45)	(45)
Net cash provided by (used for) operating activities	**(7,035,089)**	**(1,262,554)**	**(8,297,643)**
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers from other funds	125,452	809,000	934,452
Transfers to other funds	-	-	-
Operating grants and contributions	14,315,829	435,248	14,751,077
Net cash provided by (used for) noncapital financing activities	**14,441,281**	**1,244,248**	**15,685,529**
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition and construction of capital assets	(10,982,214)	(438,802)	(11,421,016)
Principal paid on long term debt	-	(55,000)	(55,000)
Principal paid on subscriptions	(563)	-	(563)
Interest paid on capital debt	(15)	(38,980)	(38,995)
Proceeds from sales of assets	20,083	-	20,083
Net cash provided by (used for) capital and related financing activities	**(10,962,709)**	**(532,782)**	**(11,495,491)**
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest on investments	261,162	30,701	291,863
Fair value adjustment	362,010	-	362,010
Net cash provided by (used for) investing activities	**623,172**	**30,701**	**653,873**
Net increase (decrease) in cash and cash equivalents	**(2,933,345)**	**(520,387)**	**(3,453,732)**
Cash and cash equivalents-beginning	15,437,271	1,581,025	17,018,296
Cash and cash equivalents-ending	**$ 12,503,926**	**$ 1,060,638**	**$ 13,564,564**

CITY OF ROSEVILLE, CALIFORNIA
Combining Statement of Cash Flows
Other Enterprise Funds
For the Year Ended June 30, 2024

	Business-Type Activities		
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES			
Operating income (loss)	$ (10,705,636)	$ (878,596)	$ (11,584,232)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:			
Depreciation/amortization expense	1,742,840	120,873	1,863,713
(Increase) decrease in accounts receivable	-	138,055	138,055
(Increase) decrease in prepaid items	(1,021,384)	14,730	(1,006,654)
Increase (decrease) in accounts payable	2,070,050	(48,614)	2,021,436
Increase (decrease) in accrued liabilities	18,814	29,188	48,002
Increase (decrease) in deposits payable	1,103,529	-	1,103,529
Increase (decrease) in unearned revenue	-	157,524	157,524
Increase (decrease) in compensated absences	53,645	20,088	73,733
Increase (decrease) in pension and related items	149,053	291,198	440,251
Increase (decrease) in OPEB and related items	(446,000)	(1,107,000)	(1,553,000)
Total adjustments	3,670,547	(383,958)	$ 3,286,589
Net cash provided by (used for) operating activities	$ (7,035,089)	$ (1,262,554)	$ (8,297,643)
SCHEDULE OF NON-CASH NONCAPITAL, CAPITAL, AND INVESTING ACTIVITIES			
Gain/(loss) on disposition of capital assets	$ 20,083	$ -	$ 20,083
Initiation of subscriptions	825	-	825

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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.

The internal service funds below are presented separately in the Internal Services Funds combining financial statements.

Fleet Fund. To account for the maintenance and replacement of vehicles used by City departments.

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

Information Technology Fund. To account for the City's information technology 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, CALIFORNIA
Combining Statement of Net Position
Internal Service Funds
June 30, 2024

	Fleet	Facilities	Information Technology	General Equipment Replacement
ASSETS				
Current assets:				
Cash and investments	$ 52,490,362	$ 7,190,165	$ 8,264,031	$ 3,104,549
Receivables (net of uncollectibles):				
Accounts	2,757,771	109,638	40,172	12,968
Inventories	1,338,589	1,555	-	-
Prepaid costs	2,714,913	-	3,861	-
Due from other funds	827,509	-	-	-
Total current assets	60,129,144	7,301,358	8,308,064	3,117,517
Noncurrent:				
Advances to other funds	4,237,678	-	-	-
Capital assets not being depreciated	2,640,387	490,989	3,819,990	658,171
Capital assets - net of accumulated depreciation/amortization	22,007,402	90,131,775	4,334,810	1,835,334
Total noncurrent assets	28,885,467	90,622,764	8,154,800	2,493,505
Total assets	**89,014,611**	**97,924,122**	**16,462,864**	**5,611,022**
DEFERRED OUTFLOWS OF RESOURCES				
Deferred pension related items	1,635,539	1,386,706	4,905,079	-
Deferred OPEB related items	244,000	100,000	206,000	-
Total deferred outflows of resources	**1,879,539**	**1,486,706**	**5,111,079**	**-**
LIABILITIES				
Current liabilities:				
Accounts payable	1,615,415	288,133	277,971	92,346
Accrued liabilities	133,765	98,619	333,929	-
Due to other funds	-	-	-	-
Subscriptions	38,887	86	989,449	-
Accrued compensated absences	187,134	125,915	569,794	-
Accrued claims and judgments	-	-	-	-
Total current liabilities	1,975,201	512,753	2,171,143	92,346
Noncurrent liabilities:				
Accrued compensated absences	192,433	130,468	579,162	-
Accrued claims and judgments	-	-	-	-
Subscriptions	86,686	92	1,548,684	-
Pension liability	5,880,176	4,985,559	17,635,007	-
Net OPEB liability	1,769,000	1,096,000	1,051,000	-
Total noncurrent liabilities	7,928,295	6,212,119	20,813,853	-
Total liabilities	**9,903,496**	**6,724,872**	**22,984,996**	**92,346**
DEFERRED INFLOWS OF RESOURCES				
Deferred OPEB related items	650,000	260,000	556,000	-
Total deferred inflows of resources	**650,000**	**260,000**	**556,000**	**-**
NET POSITION				
Net investment in capital assets	24,522,216	90,622,586	5,616,667	2,493,505
Unrestricted	55,818,438	1,803,370	(7,583,720)	3,025,171
Total net position	**$ 80,340,654**	**$ 92,425,956**	**$ (1,967,053)**	**$ 5,518,676**

CITY OF ROSEVILLE, CALIFORNIA
Combining Statement of Net Position
Internal Service Funds
June 30, 2024

	Workers' Compensation	General Liability	Unemployment Reserve	General Benefits	Total Internal Service Funds
ASSETS					
Current assets:					
Cash and investments	$ 9,571,816	$ -	$ 1,747,238	$ 1,338,657	$ 83,706,818
Receivables (net of uncollectibles):					
Accounts	53,800	13,107	6,505	3,858	2,997,819
Inventories	-	-	-	-	1,340,144
Prepaid costs	-	-	-	-	2,718,774
Due from other funds	-	-	-	-	827,509
Total current assets	9,625,616	13,107	1,753,743	1,342,515	91,591,064
Noncurrent:					
Advances to other funds	-	-	-	-	4,237,678
Capital assets not being depreciated	-	-	-	-	7,609,537
Capital assets - net of accumulated depreciation/amortization	-	-	-	-	118,309,321
Total noncurrent assets	-	-	-	-	130,156,536
Total assets	**9,625,616**	**13,107**	**1,753,743**	**1,342,515**	**221,747,600**
DEFERRED OUTFLOWS OF RESOURCES					
Deferred pension related items	269,470	132,979	-	-	8,329,773
Deferred OPEB related items	-	-	-	-	550,000
Total deferred outflows of resources	**269,470**	**132,979**	**-**	**-**	**8,879,773**
LIABILITIES					
Current liabilities:					
Accounts payable	212,637	63,272	45,974	113,689	2,709,437
Accrued liabilities	11,081	11,764	-	-	589,158
Due to other funds	-	1,537,130	-	-	1,537,130
Subscriptions	-	-	-	-	1,028,422
Accrued compensated absences	21,673	23,351	-	-	927,867
Accrued claims and judgments	4,192,160	1,090,853	-	-	5,283,013
Total current liabilities	4,437,551	2,726,370	45,974	113,689	12,075,027
Noncurrent liabilities:					
Accrued compensated absences	27,966	12,729	-	-	942,758
Accrued claims and judgments	8,908,341	2,742,077	-	-	11,650,418
Subscriptions	-	-	-	-	1,635,462
Pension liability	968,810	478,094	-	-	29,947,646
Net OPEB liability	-	-	-	-	3,916,000
Total noncurrent liabilities	9,905,117	3,232,900	-	-	48,092,284
Total liabilities	**14,342,668**	**5,959,270**	**45,974**	**113,689**	**60,167,311**
DEFERRED INFLOWS OF RESOURCES					
Deferred OPEB related items	-	-	-	-	1,466,000
Total deferred inflows of resources	**-**	**-**	**-**	**-**	**1,466,000**
NET POSITION					
Net investment in capital assets	-	-	-	-	123,254,974
Unrestricted	(4,447,582)	(5,813,184)	1,707,769	1,228,826	45,739,088
Total net position	**$ (4,447,582)**	**$ (5,813,184)**	**$ 1,707,769**	**$ 1,228,826**	**$ 168,994,062**

CITY OF ROSEVILLE, CALIFORNIA
Combining Statement of Revenues, Expenses and Changes in Net Position
Internal Service Funds
For the Year Ended June 30, 2024

	Fleet	Facilities	Information Technology	General Equipment Replacement
OPERATING REVENUES				
Charges for services	$ 21,163,660	$ 8,042,276	$ 16,525,016	$ 365,796
Miscellaneous	651,039	1,161	683,580	-
Total operating revenues	**21,814,699**	**8,043,437**	**17,208,596**	**365,796**
OPERATING EXPENSES				
Administration and general	-	17,468	-	-
Operations	11,424,904	7,869,865	15,007,846	51,329
Depreciation and amortization	5,505,851	4,256,679	3,007,031	500,487
Claims expense	-	-	-	-
Total operating expenses	**16,930,755**	**12,144,012**	**18,014,877**	**551,816**
Operating income (loss)	**4,883,944**	**(4,100,575)**	**(806,281)**	**(186,020)**
NONOPERATING REVENUES (EXPENSES)				
Subventions and grants	31,360	-	-	-
Interest income (loss)	2,393,879	321,445	360,702	144,329
Interest expense	(2,940)	(5)	(66,596)	-
Gains (losses) on sale of capital assets	(9,735)	-	-	-
Total nonoperating revenues (expenses)	**2,412,564**	**321,440**	**294,106**	**144,329**
Income (loss) before capital contributions and transfers	**7,296,508**	**(3,779,135)**	**(512,175)**	**(41,691)**
Transfers in	44,694	5,662	5,662	-
Change in net position	**7,341,202**	**(3,773,473)**	**(506,513)**	**(41,691)**
Net position-beginning	72,999,452	96,199,429	(1,460,540)	5,560,367
Net position-ending	**$ 80,340,654**	**$ 92,425,956**	**$ (1,967,053)**	**$ 5,518,676**

CITY OF ROSEVILLE, CALIFORNIA
Combining Statement of Revenues, Expenses and Changes in Net Position
Internal Service Funds
For the Year Ended June 30, 2024

	Workers' Compensation	General Liability	Unemployment Reserve	General Benefits	Total Internal Service Funds
OPERATING REVENUES					
Charges for services	$ 7,988,334	$ 6,488,536	$ 406,951	$ 2,133,600	$ 63,114,169
Miscellaneous	491,978	-	-	-	1,827,758
Total operating revenues	**8,480,312**	**6,488,536**	**406,951**	**2,133,600**	**64,941,927**
OPERATING EXPENSES					
Administration and general	-	-	5,695	-	23,163
Operations	2,776,187	5,877,025	143,515	302,697	43,453,368
Depreciation and amortization	-	-	-	-	13,270,048
Claims expense	7,386,420	1,007,294	-	1,747,213	10,140,927
Total operating expenses	**10,162,607**	**6,884,319**	**149,210**	**2,049,910**	**66,887,506**
Operating income (loss)	**(1,682,295)**	**(395,783)**	**257,741**	**83,690**	**(1,945,579)**
NONOPERATING REVENUES (EXPENSES)					
Subventions and grants	-	-	-	-	31,360
Interest income (loss)	389,124	(119,934)	60,177	11,685	3,561,407
Interest expense	-	-	-	-	(69,541)
Gains (losses) on sale of capital assets	-	-	-	-	(9,735)
Total nonoperating revenues (expenses)	**389,124**	**(119,934)**	**60,177**	**11,685**	**3,513,491**
Income (loss) before capital contributions and transfers	**(1,293,171)**	**(515,717)**	**317,918**	**95,375**	**1,567,912**
Transfers in	-	-	-	-	56,018
Change in net position	**(1,293,171)**	**(515,717)**	**317,918**	**95,375**	**1,623,930**
Net position-beginning	(3,154,411)	(5,297,467)	1,389,851	1,133,451	167,370,132
Net position-ending	**$ (4,447,582)**	**$ (5,813,184)**	**$ 1,707,769**	**$ 1,228,826**	**$ 168,994,062**

CITY OF ROSEVILLE, CALIFORNIA
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended June 30, 2024

	Fleet	Facilities	Information Technology	General Equipment Replacement
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	$ -	$ -	$ -	$ -
Receipts from interfund charges	21,679,715	8,030,558	17,176,004	361,954
Payments to suppliers and service providers	(6,204,295)	(7,901,579)	(4,233,654)	(845,959)
Payments to employees for salaries and benefits	(4,695,562)	(92,496)	(9,507,760)	-
Other receipts (payments)	-	-	-	-
Net cash provided by (used for) operating activities	**10,779,858**	**36,483**	**3,434,590**	**(484,005)**
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers from other funds	44,694	5,662	5,662	-
Interest paid on noncapital debt	(2,940)	-	-	-
Payments from other funds on interfund borrowings	762,708	-	-	-
Operating grants and contributions	31,360	-	-	-
Net cash provided by (used for) noncapital financing activities	**835,822**	**5,662**	**5,662**	**-**
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition and construction of capital assets	(9,403,963)	(328,785)	(3,922,191)	(1,121,379)
Principal paid on subscriptions	(36,583)	(183)	(688,653)	-
Interest paid on capital debt	-	356	(66,596)	-
Proceeds from sales of assets	(9,735)	-	-	-
Net cash provided by (used for) capital and related financing activities	**(9,450,281)**	**(328,612)**	**(4,677,440)**	**(1,121,379)**
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest on investments	1,313,782	171,554	197,273	82,483
Fair value adjustment	1,080,687	149,891	163,429	61,846
Net cash provided by (used for) investing activities	**2,394,469**	**321,445**	**360,702**	**144,329**
Net increase (decrease) in cash and cash equivalents	**4,559,868**	**34,978**	**(876,486)**	**(1,461,055)**
Cash and cash equivalents-beginning	47,930,494	7,155,187	9,140,517	4,565,604
Cash and cash equivalents-ending	**$ 52,490,362**	**$ 7,190,165**	**$ 8,264,031**	**$ 3,104,549**

CITY OF ROSEVILLE, CALIFORNIA
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended June 30, 2024

RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES				
Operating income (loss)	$ 4,883,944	$ (4,100,575)	$ (806,281)	$ (186,020)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:				
Depreciation/amortization expense	5,505,851	4,256,679	3,007,031	500,487
(Increase) decrease in accounts receivable	(134,984)	(12,879)	(32,592)	(3,842)
(Increase) decrease in inventories	56,307	(442)	-	-
(Increase) decrease in prepaid items	(120,329)	4,051	4,924	-
Increase (decrease) in accounts payable	501,620	(17,855)	32,801	(794,630)
Increase (decrease) in accrued liabilities	26,758	34,731	31,698	-
Increase (decrease) in compensated absences	5,758	6,076	86,768	-
Increase (decrease) in claims and judgments	-	-	-	-
Increase (decrease) in pension and related items	353,933	452,697	1,962,241	-
Increase (decrease) in OPEB and related items	(299,000)	(586,000)	(852,000)	-
Total adjustments	5,895,914	4,137,058	4,240,871	(297,985)
Net cash provided by (used for) operating activities	$ 10,779,858	$ 36,483	$ 3,434,590	$ (484,005)
SCHEDULE OF NON-CASH NONCAPITAL, CAPITAL, AND INVESTING ACTIVITIES				
Gain/(loss) on disposition of capital assets	$ (9,735)	$ -	$ -	$ -
Initiation of subscriptions	126	268	98,712	-

CITY OF ROSEVILLE, CALIFORNIA
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended June 30, 2024

	Workers' Compensation	General Liability	Unemployment Reserve	General Benefits	Totals
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers	$ -	$ -	$ -	$ -	$ -
Receipts from interfund charges	8,470,936	6,631,495	405,551	2,135,474	64,891,687
Payments to suppliers and service providers	(350,192)	(6,951,825)	(103,236)	(2,079,204)	(28,669,944)
Payments to employees for salaries and benefits	(387,838)	(67,244)	-	-	(14,750,900)
Other receipts (payments)	(6,558,481)	(943,285)	-	-	(7,501,766)
Net cash provided by (used for) operating activities	**1,174,425**	**(1,330,859)**	**302,315**	**56,270**	**13,969,077**
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Transfers from other funds	-	-	-	-	56,018
Interest paid on noncapital debt	-	-	-	-	(2,940)
Payments from other funds on interfund borrowings	-	1,450,793	-	-	2,213,501
Operating grants and contributions	-	-	-	-	31,360
Net cash provided by (used for) noncapital financing activities	**-**	**1,450,793**	**-**	**-**	**2,297,939**
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition and construction of capital assets	-	-	-	-	(14,776,318)
Principal paid on subscriptions	-	-	-	-	(725,419)
Interest paid on capital debt	-	-	-	-	(66,240)
Proceeds from sales of assets	-	-	-	-	(9,735)
Net cash provided by (used for) capital and related financing activities	**-**	**-**	**-**	**-**	**(15,577,712)**
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest on investments	193,521	-	31,944	8,302	1,998,859
Fair value adjustment	195,603	(119,934)	28,233	3,383	1,563,138
Net cash provided by (used for) investing activities	**389,124**	**(119,934)**	**60,177**	**11,685**	**3,561,997**
Net increase (decrease) in cash and cash equivalents	**1,563,549**	**-**	**362,492**	**67,955**	**4,251,301**
Cash and cash equivalents-beginning	8,008,267	-	1,384,746	1,270,702	79,455,517
Cash and cash equivalents-ending	**$ 9,571,816**	**$ -**	**$ 1,747,238**	**$ 1,338,657**	**$ 83,706,818**

CITY OF ROSEVILLE, CALIFORNIA
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended June 30, 2024

RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES					
Operating income (loss)	$ (1,682,295)	$ (395,783)	$ 257,741	$ 83,690	$ (1,945,579)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:					
Depreciation/amortization expense	-	-	-	-	13,270,048
(Increase) decrease in accounts receivable	(9,376)	142,959	(1,400)	1,874	(50,240)
(Increase) decrease in inventories	-	-	-	-	55,865
(Increase) decrease in prepaid items	-	-	-	-	(111,354)
Increase (decrease) in accounts payable	203,237	(67,506)	45,974	(29,294)	(125,653)
Increase (decrease) in accrued liabilities	(7,390)	5,166	-	-	90,963
Increase (decrease) in compensated absences	(8,202)	5,176	-	-	95,576
Increase (decrease) in claims and judgments	2,427,855	(943,285)	-	-	1,484,570
Increase (decrease) in pension and related items	250,596	(77,586)	-	-	2,941,881
Increase (decrease) in OPEB and related items	-	-	-	-	(1,737,000)
Total adjustments	2,856,720	(935,076)	44,574	(27,420)	$ 15,914,656
Net cash provided by (used for) operating activities	$ 1,174,425	$ (1,330,859)	$ 302,315	$ 56,270	$ 13,969,077
SCHEDULE OF NON-CASH NONCAPITAL, CAPITAL, AND INVESTING ACTIVITIES					
Gain/(loss) on disposition of capital assets	$ -	$ -	$ -	$ -	$ (9,735)
Initiation of subscriptions	-	-	-	-	99,106

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PRIVATE PURPOSE TRUST FUNDS

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

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

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

CITY OF ROSEVILLE, CALIFORNIA
Combining Statement of Fiduciary Net Position
Fiduciary Funds - Private Purpose Trust Funds
June 30, 2024

	Endowment Private-Purpose Trust	Successor Agency to the Redevelopment Agency Private-Purpose Trust	Total Private Purpose Trust Funds
ASSETS			
Cash and investments in City Treasury	$ 1,801,209	$ 2,771,930	$ 4,573,139
Receivables:			
Accounts	6,647	18,037	24,684
Restricted assets:			
Cash and investments with fiscal agents	-	57,722	57,722
Total assets	**1,807,856**	**2,847,689**	**4,655,545**
LIABILITIES			
Trade Accounts Payable	34	-	34
Accrued liabilities	-	754,451	754,451
Due to beneficiaries	-	36,842,605	36,842,605
Total liabilities	**34**	**37,597,056**	**37,597,090**
NET POSITION			
Restricted for private purposes, organization and other governments	1,807,822	(34,749,367)	(32,941,545)
Total net position	**$ 1,807,822**	**$ (34,749,367)**	**$ (32,941,545)**

CITY OF ROSEVILLE, CALIFORNIA
Combining Statement of Changes in Fiduciary Net Position
Fiduciary Funds - Private Purpose Trust Funds
For the Year Ended June 30, 2024

	Endowment Private-Purpose Trust	Successor Agency to the Redevelopment Agency Private-Purpose Trust	Total Private Purpose Trust Funds
ADDITIONS			
Property taxes, net of pass through payments	$ -	$ 1,418,763	$ 1,418,763
Investment income	72,147	156,821	228,968
Total additions	**72,147**	**1,575,584**	**1,647,731**
DEDUCTIONS			
Contractual services	14,225	128,174	142,399
Payments to beneficiaries	-	1,042,377	1,042,377
Total deductions	**14,225**	**1,170,551**	**1,184,776**
Net increase (decrease) in fiduciary net position	**57,922**	**405,033**	**462,955**
Net position-beginning	1,749,900	(35,154,400)	(33,404,500)
Net position-ending	**$ 1,807,822**	**$ (34,749,367)**	**$ (32,941,545)**

CUSTODIAL FUNDS

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

Special Assessments/Community Services Districts. To account for the monies collected and disbursed for land-based debt, where the City is not obligated for the debt. The beneficiaries of this fund are the bondholders.

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 joint powers authority, 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. The beneficiaries of this fund are the JPA participants.

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

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

South Placer Wastewater Authority (SPWA). SPWA is a joint powers authority comprised of the City, Placer County and South Placer Municipal 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. The beneficiaries of this fund are the SPWA participants.

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. The beneficiary of this fund is SPCTBID.

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. The beneficiaries of this fund are Placer County and Southern Placer Regional Transportation Authority.

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. The beneficiary of this fund is the Placer County Air Pollution Control District.

Sierra College Boulevard Fund. To account for contributions to provide maintenance of bike trails and open space. The beneficiaries of this fund is the Town of Loomis.

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, CALIFORNIA
Combining Statement of Fiduciary Net Position
Fiduciary Funds - Custodial Funds
June 30, 2024

	Special Assessments/ Community Facilities Districts	North Roseville - Rocklin Sewer Refunding District	Foothills Boulevard Extension Assessment	Highway 65 JPA (Bizz Johnson)
ASSETS				
Cash and investments in City Treasury	$ 28,091,818	$ 3,449	$ 1,398	$ 470,452
Receivables:				
Accounts	1,831,741	1	1	83,049
Due from developers	-	-	-	-
Restricted assets:				
Cash and investments with fiscal agents	37,801,304	-	-	-
Total assets	**67,724,863**	**3,450**	**1,399**	**553,501**
LIABILITIES				
Accounts payable	-	2	1	71,216
Accrued liabilities	-	-	-	-
Unearned revenues	37,708	-	-	-
Deposits payable	-	-	-	-
Arbitrage liability	-	-	-	-
Due to beneficiaries	67,166,685	-	-	482,285
Total liabilities	**67,204,393**	**2**	**1**	**553,501**
NET POSITION				
Restricted for private purposes, organization and other governments	520,470	3,448	1,398	-
Total net position	**$ 520,470**	**$ 3,448**	**$ 1,398**	**$ -**

	Dry Creek Drainage Basin	County Capital Facilities	South Placer Wastewater Authority (SPWA)	Special Sewer Benefit Areas
ASSETS				
Cash and investments in City Treasury	$ 4,947	$ 942,446	$ 196,804,959	$ 199,594
Receivables:				
Accounts	79	365	2,247,784	1,007
Due from developers	-	-	447,724	-
Restricted assets:				
Cash and investments with fiscal agents	-	-	46,947,408	-
Total assets	**5,026**	**942,811**	**246,447,875**	**200,601**
LIABILITIES				
Accounts payable	8,475	1,034,414	522,359	-
Accrued liabilities	-	-	1,857,583	-
Unearned revenues	-	-	12,634	-
Deposits payable	-	-	-	148,857
Arbitrage liability	-	-	295,337	-
Due to beneficiaries	42	18,802	243,759,962	-
Total liabilities	**8,517**	**1,053,216**	**246,447,875**	**148,857**
NET POSITION				
Restricted for private purposes, organization and other governments	(3,491)	(110,405)	-	51,744
Total net position	**$ (3,491)**	**$ (110,405)**	**$ -**	**$ 51,744**

CITY OF ROSEVILLE, CALIFORNIA
Combining Statement of Fiduciary Net Position
Fiduciary Funds - Custodial Funds
June 30, 2024

	South Placer County Tourism Business Improvement District (SPCTBID)	External Traffic Mitigation Fees	Placer County Air Pollution Control Fund	Sierra College Boulevard Fund
ASSETS				
Cash and investments in City Treasury	$ 28,299	$ 2,121,998	$ 5,202	$ 2,527
Receivables:				
Accounts	1,099,274	18,917,227	26,605	54
Due from developers	-	-	-	-
Restricted assets:				
Cash and investments with fiscal agents	523,965	-	-	-
Total assets	**1,651,538**	**21,039,225**	**31,807**	**2,581**
LIABILITIES				
Accounts payable	583,396	2,200,672	-	-
Accrued liabilities	-	-	-	-
Unearned revenues	-	-	-	-
Deposits payable	-	-	-	-
Arbitrage liability	-	-	-	-
Due to beneficiaries	1,068,141	18,845,790	7,107	3,975
Total liabilities	**1,651,537**	**21,046,462**	**7,107**	**3,975**
NET POSITION				
Restricted for private purposes, organization and other governments	1	(7,237)	24,700	(1,394)
Total net position	**$ 1**	**$ (7,237)**	**$ 24,700**	**$ (1,394)**

CITY OF ROSEVILLE, CALIFORNIA
Combining Statement of Fiduciary Net Position
Fiduciary Funds - Custodial Funds
June 30, 2024

	Special Assessment Collection Fees	Developer Reimbursements	Total Custodial Funds
ASSETS			
Cash and investments in City Treasury	$ 13,360	$ 729,656	$ 229,420,105
Receivables:			
Accounts	5	3,516	24,210,708
Due from developers	-	-	447,724
Restricted assets:			
Cash and investments with fiscal agents	-	-	85,272,677
Total assets	**13,365**	**733,172**	**339,351,214**
LIABILITIES			
Accounts payable	7	578,236	4,998,778
Accrued liabilities	-	-	1,857,583
Unearned revenues	-	-	50,342
Deposits payable	-	80,207	229,064
Arbitrage liability	-	-	295,337
Due to beneficiaries	-	-	331,352,789
Total liabilities	**7**	**658,443**	**338,783,893**
NET POSITION			
Restricted for private purposes, organization and other governments	13,358	74,729	567,321
Total net position	**$ 13,358**	**$ 74,729**	**$ 567,321**

CITY OF ROSEVILLE, CALIFORNIA
Combining Statement of Changes in Fiduciary Net Position
Fiduciary Funds - Custodial Funds
For the Year Ended June 30, 2024

	Special Assessments/ Community Facilities Districts	North Roseville - Rocklin Sewer Refunding District	Foothills Boulevard Extension Assessment	Highway 65 JPA (Bizz Johnson)
ADDITIONS				
Property taxes, net of pass through payments	$ 39,002,249	$ -	$ -	$ -
Investment income	2,494,585	151	62	12,315
Contributions from members	-	-	-	-
Levies assessed	42,448,942	-	-	-
Miscellaneous	-	-	-	-
Total additions	**83,945,776**	**151**	**62**	**12,315**
DEDUCTIONS				
Administrative expenses	1,375,951	-	-	-
Payments to beneficiaries	82,800,316	-	-	12,315
Payments to City	60	-	-	-
Total deductions	**84,176,327**	**-**	**-**	**12,315**
Net increase (decrease) in fiduciary net position	**(230,551)**	**151**	**62**	**-**
Net position-beginning	751,021	3,297	1,336	-
Restatements - Correction of error	-	-	-	-
Net position-beginning, as restated	751,021	3,297	1,336	-
Net position-ending	**$ 520,470**	**$ 3,448**	**$ 1,398**	**$ -**

	Dry Creek Drainage Basin	County Capital Facilities	South Placer Wastewater Authority (SPWA)	Special Sewer Benefit Areas
ADDITIONS				
Property taxes, net of pass through payments	$ -	$ -	$ -	$ -
Investment income	86	32,199	10,801,641	8,774
Contributions from members	-	-	25,143,508	-
Levies assessed	-	-	-	-
Miscellaneous	-	3,987,038	-	-
Total additions	**86**	**4,019,237**	**35,945,149**	**8,774**
DEDUCTIONS				
Administrative expenses	-	-	10,888	-
Payments to beneficiaries	42	3,980,511	35,934,261	5
Payments to City	-	-	-	-
Total deductions	**42**	**3,980,511**	**35,945,149**	**5**
Net increase (decrease) in fiduciary net position	**44**	**38,726**	**-**	**8,769**
Net position-beginning	(3,535)	(149,131)	-	42,975
Restatements - Correction of error	-	-	-	-
Net position-beginning, as restated	(3,535)	(149,131)	-	42,975
Net position-ending	**$ (3,491)**	**$ (110,405)**	**$ -**	**$ 51,744**

CITY OF ROSEVILLE, CALIFORNIA
Combining Statement of Changes in Fiduciary Net Position
Fiduciary Funds - Custodial Funds
For the Year Ended June 30, 2024

	South Placer County Tourism Business Improvement District (SPCTBID)	External Traffic Mitigation Fees	Placer County Air Pollution Control Fund	Sierra College Boulevard Fund
ADDITIONS				
Property taxes, net of pass through payments	$ 4,150,387	$ -	$ -	$ -
Investment income	7,524	71,290	3,448	2,377
Contributions from members	-	-	-	-
Levies assessed	-	-	-	-
Miscellaneous	-	13,320,951	19,981	11,175
Total additions	**4,157,911**	**13,392,241**	**23,429**	**13,552**
DEDUCTIONS				
Administrative expenses	-	-	-	-
Payments to beneficiaries	4,157,910	13,389,775	(6,570)	11,176
Payments to City	-	-	-	-
Total deductions	**4,157,910**	**13,389,775**	**(6,570)**	**11,176**
Net increase (decrease) in fiduciary net position	**1**	**2,466**	**29,999**	**2,376**
Net position-beginning	-	13,444,319	(5,299)	(3,770)
Restatements - Correction of error	-	(13,454,022)	-	-
Net position-beginning, as restated	-	(9,703)	(5,299)	(3,770)
Net position-ending	**$ 1**	**$ (7,237)**	**$ 24,700**	**$ (1,394)**

CITY OF ROSEVILLE, CALIFORNIA
Combining Statement of Changes in Fiduciary Net Position
Fiduciary Funds - Custodial Funds
For the Year Ended June 30, 2024

	Special Assessment Collection Fees	Developer Reimbursements	Total Custodial Funds
ADDITIONS			
Property taxes, net of pass through payments	$ -	$ -	$ 43,152,636
Investment income	587	15,671	13,450,710
Contributions from members	-	-	25,143,508
Levies assessed	-	-	42,448,942
Miscellaneous	-	-	17,339,145
Total additions	**587**	**15,671**	**141,534,941**
DEDUCTIONS			
Administrative expenses	-	-	1,386,839
Payments to beneficiaries	-	6	140,279,747
Payments to City	-	-	60
Total deductions	**-**	**6**	**141,666,646**
Net increase (decrease) in fiduciary net position	**587**	**15,665**	**(131,705)**
Net position-beginning	12,771	59,064	14,153,048
Restatements - Correction of error	-	-	(13,454,022)
Net position-beginning, as restated	12,771	59,064	699,026
Net position-ending	**$ 13,358**	**$ 74,729**	**$ 567,321**

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STATISTICAL SECTION

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STATISTICAL SECTION

This part of the City's Annual Comprehensive Financial Report presents detailed information as 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: sales tax, property tax, and electric revenue:

- Sales Tax Revenue
- Assessment Roll Values
- Property Tax Rates - Direct and Overlapping Governments
- Principal Property Taxpayers
- 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 – 2014 Redevelopment Tax Allocation Bonds
- Revenue Bond 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
- Full-time Equivalent City Employees by Function
- Operating Indicators by Function/Program
- Capital Asset Statistics by Function/Program

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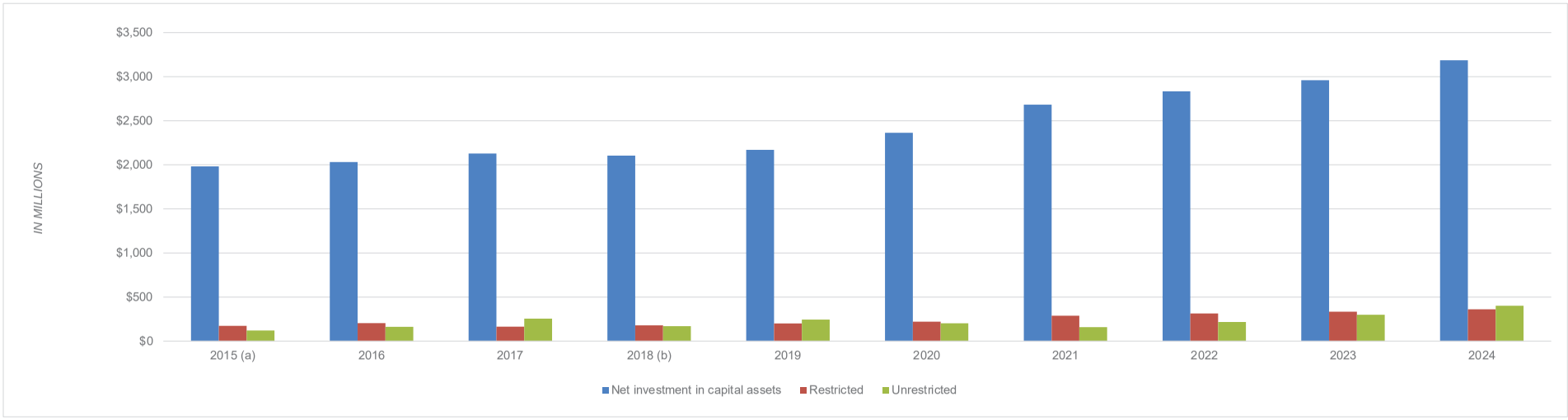
CITY OF ROSEVILLE, CALIFORNIA
NET POSITION BY COMPONENT

(accrual basis of accounting)



	Fiscal Year Ended June 30, 2024									
	2015 *(a)*	**2016**	**2017**	**2018** *(b)*	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**
Governmental Activities										
Net Investment in Capital Assets	$ 844,036,089	$ 874,967,712	$ 963,416,426	$ 930,356,095	$ 938,614,328	$ 1,013,822,662	$ 1,052,418,279	$ 1,117,069,795	$ 1,178,878,477	$ 1,364,474,203
Restricted	139,686,598	171,581,599	128,500,453	130,786,912	155,247,564	166,271,014	248,827,815	270,592,148	305,249,956	328,026,940
Unrestricted	(94,115,158)	(93,575,847)	(42,897,806)	(125,570,328)	(101,759,015)	(132,007,818)	(101,767,672)	(81,202,973)	(57,146,316)	(37,109,852)
Total Governmental Activities Net Position	$ 889,607,529	$ 952,973,464	$ 1,049,019,073	$ 935,572,679	$ 992,102,877	$ 1,048,085,858	$ 1,199,478,422	$ 1,306,458,970	$ 1,426,982,117	$ 1,655,391,291
Business-Type Activities										
Net Investment in Capital Assets	$ 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	$ 1,715,883,382	$ 1,780,454,523	$ 1,821,203,859
Restricted	33,974,831	33,300,330	35,568,403	48,717,018	45,469,335	53,658,787	39,344,197	42,455,904	28,392,219	32,665,361
Unrestricted	214,253,723	255,100,345	298,014,583	294,622,023	345,923,257	333,608,421	260,050,162	298,513,226	355,781,925	438,141,682
Total Business-Type Activities Net Position	$ 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	$ 2,056,852,512	$ 2,164,628,667	$ 2,292,010,902
Primary Government										
Net Investment in Capital Assets	$ 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	$ 2,832,953,177	$ 2,959,333,000	$ 3,185,678,062
Restricted	173,661,429	204,881,929	164,068,856	179,503,930	200,716,899	219,929,801	288,172,012	313,048,052	333,642,175	360,692,301
Unrestricted	120,138,565	161,524,498	255,116,777	169,051,695	244,164,242	201,600,603	158,282,490	217,310,253	298,635,609	401,031,830
Total Primary Government Net Position	$ 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	$ 3,363,311,482	$ 3,591,610,784	$ 3,947,402,193

(a) The City implemented the provisions of GASB Statements 68 and 71 in fiscal year 2015; the statistics prior to 2015 have not been restated.

(b) 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, CALIFORNIA
CHANGES IN NET POSITION
Last Ten Fiscal Years
(accrual basis of accounting)

	2015 *(a)*	2016	2017	2018 *(b)(c)*	2019 *(e)*	2020 *(e)*	2021 *(d)(e)*	2022	2023	2024
Expenses										
Governmental Activities:										
General Government	$ 33,259,988	$ 24,156,228	$ 23,477,949	$ 19,793,110	$ 16,000,782	$ 20,144,744	$ 18,900,319	$ 34,983,617	$ 20,839,150	$ 31,537,474
Police	33,815,163	34,215,809	27,989,234	46,653,023	51,686,063	47,310,738	50,161,215	45,040,064	41,975,305	78,246,619
Fire	28,710,164	28,336,652	21,870,763	38,336,994	42,893,789	36,861,715	36,101,836	34,771,572	34,300,362	52,951,565
Economic Development (e)	-	-	-	-	-	-	4,177,122	463,922	3,193,509	4,260,139
Parks and Recreation	21,676,006	21,289,788	19,273,481	28,848,599	29,543,138	31,791,977	34,984,176	28,571,207	34,675,001	59,532,932
Public Works	17,191,405	12,786,495	15,499,737	21,316,464	10,732,197	17,390,714	3,801,296	25,624,477	20,046,540	25,179,619
Library	4,728,411	4,675,146	3,356,937	5,888,252	6,095,245	4,756,588	5,960,578	5,400,847	4,253,410	6,436,607
Development and Operations (e)	20,677,108	21,661,632	22,387,337	25,227,066	28,999,967	57,985,840	-	-	-	-
Development Services (e)	-	-	-	-	-	-	32,782,151	36,471,718	22,097,288	25,239,615
Annexation Payments (e)	-	-	-	-	-	-	7,494,258	9,257,913	10,109,686	11,755,506
Housing Assistance Payments	4,046,250	4,077,451	4,216,417	4,248,895	4,673,530	7,386,919	5,706,057	6,908,949	7,933,095	9,889,257
Interest on Long-Term Debt	543,336	1,170,785	4,285,329	4,798,427	1,304,195	1,484,120	1,549,203	3,092,019	2,619,925	2,449,436
Total Governmental Activities Expenses	$ 164,647,831	$ 152,369,986	$ 142,357,184	$ 195,110,830	$ 191,928,906	$ 225,113,355	$ 201,618,211	$ 230,586,305	$ 202,043,271	$ 307,478,769
Business-Type Activities:										
Electric	$ 139,307,833	$ 141,831,457	$ 150,984,130	$ 149,337,786 *(d)*	$ 140,049,539	$ 139,578,420	$ 154,771,931	$ 147,513,838	$ 176,499,104	$ 189,187,518
Water	25,123,587	26,723,627	30,074,999	32,296,706	31,518,663	37,477,974	39,906,556	33,413,271	39,477,032	43,026,059
Wastewater	34,558,191	34,569,588	40,370,531	45,984,028	57,655,228	45,807,920	74,288,202	75,201,547	66,343,616	63,967,796
Solid Waste	17,028,218	17,778,385	18,307,460	22,628,907	24,131,176	26,489,550	25,082,857	27,344,263	34,877,888	38,397,224
Natural Gas	25,574,327	25,179,279	24,685,497	24,217,677	23,711,730	23,226,521	22,649,501	22,061,056	32,960,032	20,842,072
Golf Course	2,598,524	2,502,782	2,466,928	-	-	-	-	-	-	-
Local Transportation	8,918,391	7,985,912	8,195,699	9,895,357	10,441,459	10,790,475	9,544,110	11,588,006	10,084,151	11,461,956
School-Age Child Care	3,664,376	5,251,976	5,794,022	7,866,178	7,027,545	9,732,622	5,965,804	4,176,380	7,388,103	7,197,895
Total Business-Type Activities Expenses	256,773,447	261,823,006	280,879,266	292,226,639	294,535,340	293,103,482	332,208,961	321,298,361	367,629,926	374,080,520
Total Primary Government Expenses	$ 421,421,278	$ 414,192,992	$ 423,236,450	$ 487,337,469	$ 486,464,246	$ 518,216,837	$ 533,827,172	$ 551,884,666	$ 569,673,197	$ 681,559,289
Program Revenues										
Governmental Activities:										
Charges for Services:										
General Government	$ 4,151,967	$ 4,097,453	$ 5,153,373	$ 5,688,733	$ 4,426,702	$ 4,405,118	$ 8,023,303	$ 8,990,775	$ 9,350,710	$ 9,888,344
Police	1,384,407	1,354,837	1,322,994	1,473,504	1,535,265	1,020,556	2,836,860	5,129,861	5,272,051	4,586,426
Fire	1,525,539	1,704,523	2,377,309	2,138,165	2,619,760	1,271,615	933,148	1,082,341	984,538	1,088,165
Economic Development (e)	-	-	-	-	-	-	35,903	27,956	16,855	3,838
Parks and Recreation	13,361,020	13,093,192	14,657,957	17,469,661	18,747,740	6,445,595	16,731,091	18,943,647	20,919,645	19,814,429
Public Works	207,635	30,618	518,117	158,610	222,332	1,459,973	5,271,802	5,007,696	4,991,673	7,509,297
Library	137,575	128,689	24,085	18,561	15,069	94,298	134,472	45,688	45,492	-
Development and Operations (e)	9,016,571	8,941,215	10,370,206	12,440,599	12,124,757	15,847,685	-	-	-	-
Development Services (e)	-	-	-	-	-	-	27,002,711	30,095,194	35,920,467	26,350,762
Operating Contributions and Grants	12,420,283	18,730,677	21,033,377	17,220,739	16,951,285	18,652,630	28,456,130	31,679,581	30,067,233	34,263,602
Capital Contributions and Grants	29,838,252	38,641,052	35,523,510	27,774,425	40,652,774	69,325,319	85,770,557	54,421,381	6,153,819	167,168,410
Total Government Activities Program Revenues	$ 72,043,249	$ 86,722,256	$ 90,980,928	$ 84,382,997	$ 97,295,684	$ 118,522,789	$ 175,195,977	$ 155,424,120	$ 113,722,483	$ 270,673,273
Business-Type Activities:										
Charges for Services:										
Electric	$ 168,349,951	$ 167,160,777	$ 166,006,839	$ 168,559,762	$ 168,047,418	$ 162,547,979	$ 165,995,197	$ 169,089,053	$ 179,178,046	$ 198,748,979
Water	23,511,499	22,960,518	27,983,419	31,624,951	32,851,109	34,797,988	36,887,506	37,121,021	38,140,013	41,853,395
Wastewater	31,786,319	34,411,404	39,000,990	37,426,508	43,389,397	42,065,481	43,609,275	48,216,934	54,281,954	58,297,263
Solid Waste	22,002,869	22,403,352	23,111,497	24,257,746	25,227,177	26,859,636	28,638,281	35,553,901	41,683,100	42,914,350
Natural Gas	16,528,513	16,572,034	16,528,513	16,528,513	16,738,649	16,563,725	14,568,504	10,348,120	30,137,619	16,565,863
Golf Course	2,386,188	2,216,692	1,931,550	-	-	-	-	-	-	-
Local Transportation	1,201,224	1,177,935	1,396,957	1,138,726	1,114,798	923,491	268,884	371,942	386,541	518,454
School-Age Child Care	4,273,030	5,475,945	5,680,237	6,396,920	6,867,594	5,431,246	2,986,556	5,032,204	5,560,150	5,709,278
Operating Grants and Contributions	14,272,710	5,878,612	10,640,845	12,614,825	24,255,105	11,478,132	13,954,837	14,201,456	15,062,693	19,640,888
Capital Grants and Contributions	50,670,825	55,809,279	61,026,801	78,824,553	74,948,559	97,350,203	215,581,626	144,859,182	109,258,811	91,735,785
Total Business-Type Activities Program Revenue	334,983,128	334,066,548	353,307,648	377,372,504	393,439,806	398,017,881	522,490,666	464,793,813	473,688,927	475,984,255
Total Primary Government Program Revenues	$ 407,026,377	$ 420,788,804	$ 444,288,576	$ 461,755,501	$ 490,735,490	$ 516,540,670	$ 697,686,643	$ 620,217,933	$ 587,411,410	$ 746,657,528
Net (Expense)/Revenue										
Governmental Activities	$ (92,604,582)	$ (65,647,730)	$ (51,376,256)	$ (110,727,833)	$ (94,633,222)	$ (106,590,566)	$ (26,422,234)	$ (75,162,185)	$ (88,320,788)	$ (36,805,496)
Business-Type Activities	78,209,681	72,243,542	72,428,382	85,145,865 *(d)*	98,904,466 *(d)*	104,914,399 *(d)*	190,281,705 *(d)*	143,495,452	106,059,001	101,903,735
Total Primary Government Net Expense	$ (14,394,901)	$ 6,595,812	$ 21,052,126	$ (25,581,968)	$ 4,271,244	$ (1,676,167)	$ 163,859,471	$ 68,333,267	$ 17,738,213	$ 65,098,239

(Continued)

CITY OF ROSEVILLE, CALIFORNIA
CHANGES IN NET POSITION
Last Ten Fiscal Years
(accrual basis of accounting)

	2015 *(a)*	2016	2017	2018 *(b)(c)*	2019 *(e)*	2020 *(e)*	2021 *(d)(e)*	2022	2023	2024
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Taxes:										
Property Taxes	$ 34,728,281	$ 37,998,872	$ 40,689,765	$ 44,646,475	$ 48,647,608	$ 52,375,495	$ 69,084,347	$ 76,267,537	$ 87,306,052	$ 92,306,536
Sales Taxes	$48,094,824	$52,993,394	$51,646,625	$50,710,102	$56,355,528	52,699,584	63,700,772	70,621,977	70,753,558	$70,122,618
Local Sales Taxes	-	-	-	-	4,218,788	19,669,535	24,509,762	28,328,053	28,827,172	29,944,203
Transient Occupancy Taxes	-	-	-	3,534,479	3,632,822	3,528,221	2,383,853	4,475,343	5,466,708	7,216,331
Other Taxes	7,186,709	7,745,155	7,104,703	4,854,967	4,725,497	15,357,338	2,758,248	4,737,994	4,097,937	4,195,688
Franchise Fees	2,057,707	2,168,413	2,310,192	2,363,377	2,280,503	2,023,411	2,401,009	2,513,172	2,548,454	2,431,708
Use of Money and Property	1,763,604	3,058,420	674,516	2,008,801	10,844,582	5,667,846	2,650,187	(22,222,277)	(226,281)	23,771,910
Miscellaneous Revenues	414,279	191,255	18,688,013	10,143,729	2,823,273	128,480	351,002	9,039,528	3,676,766	14,916,065
Transfers	27,704,787	24,853,427	20,662,506	16,710,815	16,110,901	10,223,786	8,681,939	8,320,211	6,815,468	10,723,990
Extraordinary Item:										
Gain/(Loss) from Sales of Capital Assets	1,699,847	4,729	25,137	3,522	1,523,918	899,851	-	-	-	-
Total Government Activities	$ 123,650,038	$ 129,013,665	$ 141,801,457	$ 134,976,267	$ 151,163,420	$ 162,573,547	$ 176,521,119	$ 182,081,538	$ 209,265,834	$ 255,629,049
Business-Type Activities:										
Use of Money and Property	$ 11,274,851	$ 12,056,004	$ 8,940,537	$ 8,829,420 *(d)*	$ 22,202,296	$ 19,716,829	$ 8,341,902	$ (11,424,903)	$ 9,447,311	$ 27,259,495
Miscellaneous Revenues	-	-	-	-	-	-	2,750,278	3,228,066	11,593,919	15,768,330
Transfers	(27,704,787)	(24,853,427)	(20,662,506)	(16,710,815)	(16,110,901)	(10,223,786)	(8,681,939)	(8,320,211)	(19,371,222)	(6,604,024)
Gain/(Loss) from Sales of Capital Assets	(2,028,306)	-	-	(548,308)	65,452	-	(466,792)	168,975	(69,256)	(10,723,990)
Special Item	-	-	-	-	-	-	-	-	-	-
Total Business-Type Activities	(18,458,242)	(12,797,423)	(11,721,969)	(8,429,703)	6,156,847	9,493,043	1,943,449	(16,348,073)	1,600,752	25,699,811
Total Primary Government	$ 105,191,796	$ 116,216,242	$ 130,079,488	$ 126,546,564	$ 157,320,267	$ 172,066,590	$ 178,464,568	$ 165,733,465	$ 210,866,586	$ 281,328,860
Change in Net Position										
Governmental Activities	$ 31,045,456	$ 63,365,935	$ 90,425,201	$ 24,248,434	$ 56,530,198	$ 55,982,981	$ 150,098,885	$ 106,919,353	$ 120,945,046	$ 218,823,553
Business-Type Activities	59,751,439	59,446,119	60,706,413	76,716,162	105,061,313	114,407,442	192,225,154	127,147,379	107,659,753	127,603,546
Total Primary Government	$ 90,796,895	$ 122,812,054	$ 151,131,614	$ 100,964,596	$ 161,591,511	$ 170,390,423	$ 342,324,039	$ 234,066,732	$ 228,604,799	$ 346,427,099
Restatement of Net Position (f)										
Total Restatement of Net Position	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (246,144)

(a) The City implemented the provisions of GASB Statements 68 and 71 in fiscal year 2015; the statistics prior to 2015 have not been restated.

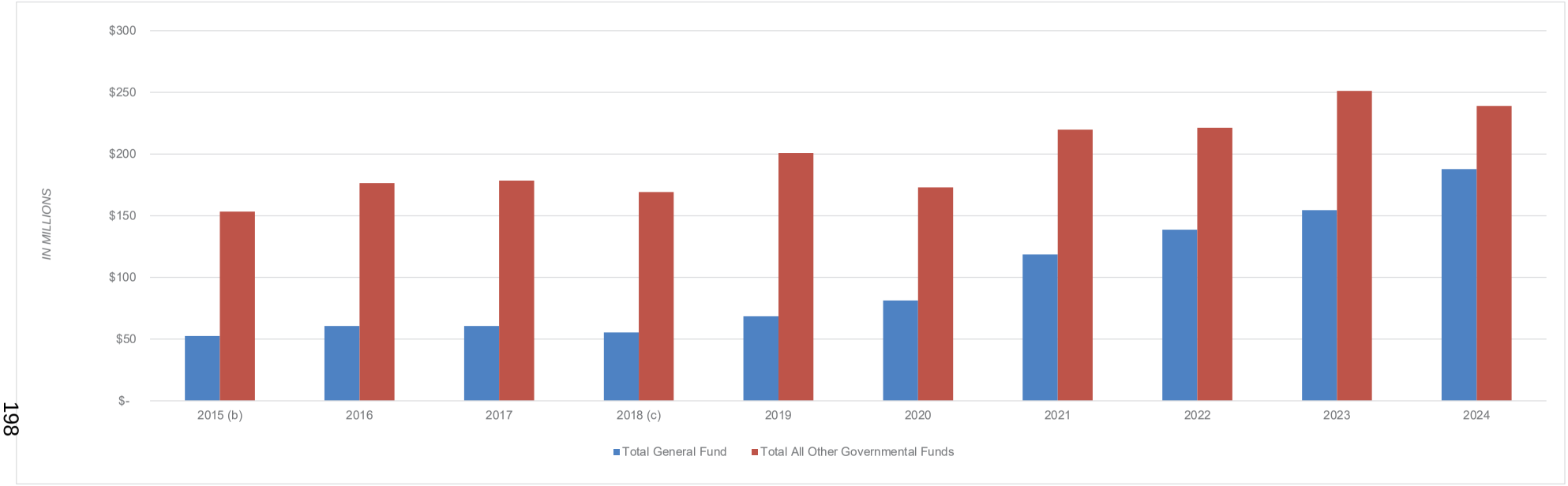
(b) The City implemented the provisions of GASB Statements 75 in fiscal year 2018 and restated certain balances.

(c) 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.

(d) 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.

(e) The sales tax amounts have been restated back to 2019 to separate the local sales tax from the Bradley-Burns sales tax revenue.

CITY OF ROSEVILLE. CALIFORNIA
FUND BALANCES OF GOVERNMENAL FUNDS
Last Ten Fiscal Years
(modified accrual basis of accounting)



	Fiscal Year Ended June 30, 2024									
	2015 *(b)*	**2016**	**2017**	**2018** *(c)*	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**
General Fund										
Non-spendable	$ 12,547,564	$ 12,089,564	$ 14,222,845	$ 13,181,664	$ 12,301,005	$ 11,883,886	$ 17,140,698	$ 17,607,580	$ 18,105,764	$ 20,916,493
Restricted	-	-	-	-	-	-	-	-	-	$17,361,915
Committed	-	-	727,155	-	14,092,262	31,781,588	31,946,376	40,548,686	42,952,124	99,102,888
Assigned	4,510,098	3,129,479	4,510,525	3,925,021	4,018,080	1,876,105	1,651,026	5,487,506	-	497,642
Unassigned	35,469,686	45,358,414	41,115,763	38,352,989	38,041,602	35,841,056	67,910,699	75,010,565	93,518,334	49,928,344
Total General Fund	$ 52,527,348	$ 60,577,457	$ 60,576,288	$ 55,459,674	$ 68,452,949	$ 81,382,635	$ 118,648,799	$ 138,654,337	$ 154,576,222	$ 187,807,282
All Other Governmental Funds										
Non-spendable	$ 16,964,800	$ 16,964,800	$ 16,964,800	$ 16,916,061	$ 17,782,400	$ 17,797,906	$ 17,287,404	$ 15,359,642	$ 14,535,795	$ 14,886,578
Restricted	122,721,798	148,224,236	147,157,295	144,792,470	178,080,236	148,473,108	196,437,769	203,672,042	237,371,085	223,955,771
Committed	2,362,738	794,928	147,222	-	-	-	-	-	-	-
Assigned	11,483,003	10,525,153	16,369,206	13,236,513	9,255,262	11,161,681	9,249,174	4,851,442	2,020,366	2,447,436
Unassigned	(150,757)	(116,035)	(2,079,194)	(5,728,089)	(4,307,209)	(4,425,312)	(3,212,589)	(2,520,201)	(2,775,607)	(2,251,153)
Total All Other Governmental Funds	$ 153,381,582	$ 176,393,082	$ 178,559,329	$ 169,216,955	$ 200,810,689	$ 173,007,383	$ 219,761,758	$ 221,362,925	$ 251,151,639	$ 239,038,632

(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 implemented GASB Statements 68 and 71 in fiscal year 2015; years prior to 2015 have not been restated to conform with the new presentation.
(c) 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, CALIFORNIA
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
Last Ten Fiscal Years
(modified accrual basis of accounting)

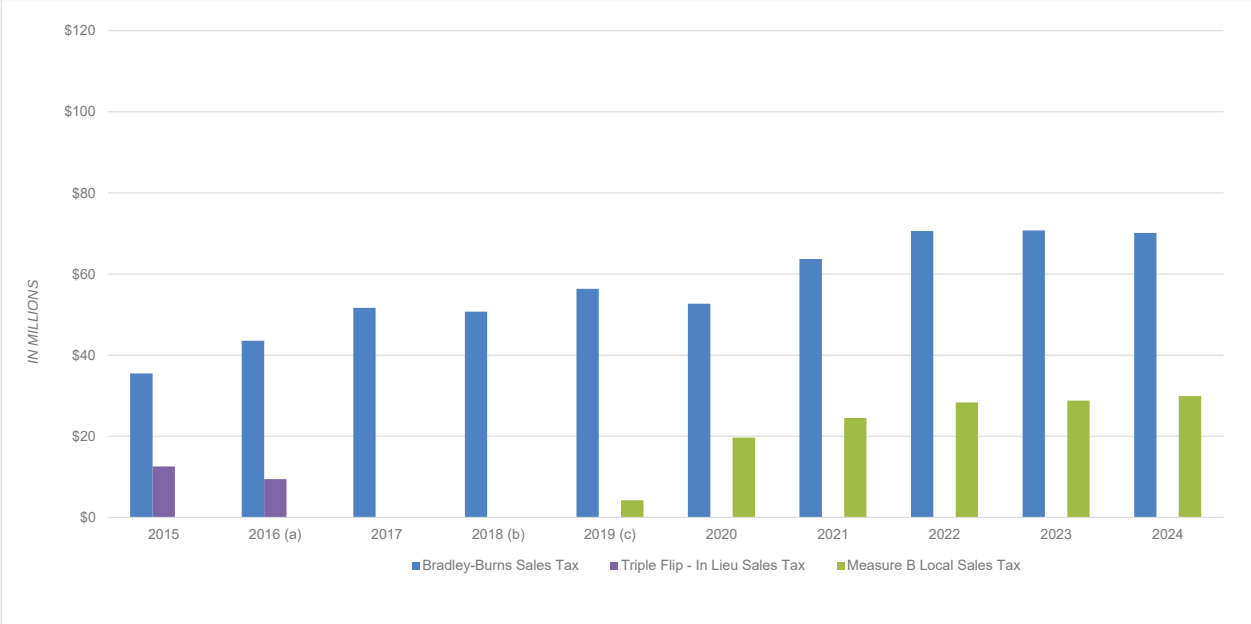
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Revenues										
Taxes	$ 96,055,076	$ 106,209,940	$ 106,882,600	$ 111,838,688	$ 127,146,378	$ 142,385,091	$ 166,131,671	$ 186,944,076	$ 198,999,881	$ 203,785,376
Licenses and Permits	2,684,169	2,723,234	3,268,160	3,001,719	3,009,035	3,325,365	4,668,439	5,035,341	4,630,839	4,494,585
Subventions and Grants	15,082,197	10,662,888	17,814,381	12,925,977	11,936,638	10,018,531	30,258,509	27,924,403	28,824,254	33,227,907
Charges for Services	27,624,928	28,398,884	36,270,061	44,541,860	34,187,231	40,356,582	55,355,261	63,387,310	72,317,748	64,346,699
Use of Money and Property	2,273,687	3,608,140	8,063,026	13,580,949	13,263,366	8,981,599	1,424,915	(18,836,350)	397,768	20,646,684
Fine, Forfeitures and Penalties	1,226,611	1,192,435	1,231,989	1,399,287	1,265,762	960,400	229,578	470,530	401,617	524,897
Contributions from Developers and Others	15,321,286	4,847,097	2,256,674	2,260,841	29,979,263	562,934	3,907,958	4,677,528	4,983,628	3,880,967
Impact Fees	-	-	-	-	-	-	-	-	-	199,847
Miscellaneous Revenues	8,323,382	24,820,495	24,799,603	6,022,224	9,449,575	4,738,808	2,382,049	8,507,072	4,077,637	6,224,447
Revenues from Other Agencies	-	-	-	-	-	42,792,416	79,824,452	53,499,031	7,057,909	35,742,165
Total Revenues	$ 168,591,336	$ 182,463,113	$ 200,586,494	$ 195,571,545	$ 230,237,248	$ 254,121,726	$ 344,182,832	$ 331,608,941	$ 321,691,281	$ 373,073,574
Expenditures										
Current:										
General Government	$ 25,135,288	$ 26,308,369	$ 31,494,060	$ 15,296,075	$ 8,137,625	$ 19,257,171	$ 19,760,855	$ 29,039,710	$ 26,698,646	$ 27,495,756
Public safety:										
Police	31,917,720	34,565,899	35,785,791	39,817,024	41,422,622	46,233,948	48,827,743	55,404,248	57,732,240	65,001,746
Fire	27,328,554	28,792,370	30,357,023	32,689,465	34,056,248	36,192,976	35,706,906	43,675,124	42,419,179	44,196,925
Economic Development *(a)*	-	-	-	-	-	-	4,090,181	3,043,366	2,485,431	3,315,252
Parks and Recreation	20,854,408	21,111,520	21,451,673	25,483,508	26,124,783	27,726,357	29,493,997	32,809,285	39,579,895	44,808,963
Public Works	5,972,942	6,069,793	7,060,201	8,138,529	8,326,467	13,663,550	13,112,941	19,730,670	20,043,032	16,903,719
Library	3,979,158	4,120,111	4,155,157	5,224,590	5,039,164	5,017,004	5,241,683	5,540,892	5,305,710	5,455,548
Development and Operations *(a)*	14,979,353	16,042,793	21,992,856	16,435,711	18,745,408	50,790,267	-	-	-	-
Development Services *(a)*	-	-	-	-	-	-	34,739,488	38,095,930	28,008,624	22,758,141
Housing Assistance Payments	4,046,250	4,077,451	4,216,417	4,248,895	4,673,530	5,155,267	5,706,057	6,908,949	7,933,095	9,646,964
Capital Outlay	30,433,990	37,821,774	59,258,478	49,553,074	39,316,183	65,792,166	68,814,087	62,876,772	26,090,853	113,408,448
Payments Under Development Agreements	567,619	567,619	-	-	-	-	-	-	-	-
Annexation Payments	3,596,777	4,076,406	4,734,193	5,775,035	6,140,795	7,083,307	7,494,258	9,257,913	10,109,686	11,755,506
Debt Service:										
Principal Retirement	844,490	863,892	1,098,509	1,532,317	1,561,381	2,072,817	1,613,400	3,953,223	1,700,223	1,743,672
Interest and Fiscal Charges	393,375	1,079,183	4,221,646	4,948,323	1,510,734	1,524,178	1,590,708	3,125,875	2,666,495	2,545,875
Total Expenditures	$ 170,049,924	$ 185,497,180	$ 225,826,004	$ 209,142,546	$ 195,054,940	$ 280,509,008	$ 276,192,304	$ 313,461,957	$ 270,773,109	$ 369,036,515
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ (1,458,588)	$ (3,034,067)	$ (25,239,510)	$ (13,571,001)	$ 35,182,308	$ (26,387,282)	$ 67,990,528	$ 18,146,984	$ 50,918,172	$ 4,037,059
Other Financing Sources (Uses)										
Proceeds from Leases	$ 104,580	$ -	$ -	$ -	$ -	$ -	$ -	$ 208,245	$ -	$ -
Debt Issued	-	14,425,000	-	-	-	-	-	-	-	-
Premium on Debt Issued	-	862,056	-	-	-	-	-	-	-	262,374
Proceeds from Sale of Property	516,821	-	-	-	1,521,727	880,994	7,312,878	192,683	10,799	9,077
Transfers In	38,238,578	53,202,949	43,364,097	28,539,336	30,941,685	28,265,421	20,712,442	25,464,243	9,835,813	25,672,955
Transfers Out	(18,739,191)	(34,394,329)	(23,201,601)	(24,102,321)	(23,058,711)	(17,632,753)	(11,995,309)	(22,405,450)	(14,832,598)	(15,004,983)
Payment to Bond Escrow Agent	-	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	$ 20,120,788	$ 34,095,676	$ 20,162,496	$ 4,437,015	$ 9,404,701	$ 11,513,662	$ 16,030,011	$ 3,459,721	$ (4,985,986)	$ 10,939,423
Net Change in Fund Balances Before Special and Extraordinary Items	$ 18,662,200	$ 31,061,609	$ (5,077,014)	$ (9,133,986)	$ 44,587,009	$ (14,873,620)	$ 84,020,539	$ 21,606,705	$ 45,932,186	$ 14,976,482
Special and Extraordinary Items										
Change in Classification of Assets	-	-	-	-	-	-	-	-	-	-
Cancellation of Loans Receivable from Successor Agency	-	-	-	-	-	-	-	-	-	-
Net Change in Fund Balances	$ 18,662,200	$ 31,061,609	$ (5,077,014)	$ (9,133,986)	$ 44,587,009	$ (14,873,620)	$ 84,020,539	$ 21,606,705	$ 45,932,186	$ 14,976,482
Debt Service as a Percentage of Noncapital Expenditures	1.3% *(b)*	1.3% *(b)*	3.2% *(b)*	4.1%	2.0%	1.7%	1.7%	3.1%	1.8%	1.7%

(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

(b) In fiscal year 2018, the City recalculated these percentages.

Source: City of Roseville's Annual Comprehensive Financial Report

CITY OF ROSEVILLE, CALIFORNIA
SALES TAX REVENUE
Last Ten Fiscal Years



Fiscal Year	Bradley-Burns Sales Tax	Triple Flip - In Lieu Sales Tax	Measure B Local Sales Tax
2015	$ 35,531,876	$ 12,562,948	$ -
2016 *(a)*	43,559,785	9,433,609	-
2017	51,646,625	-	-
2018 *(b)*	50,710,102	-	-
2019 *(c)*	56,355,528	-	4,218,788
2020	52,699,584	-	19,669,535
2021	63,700,772	-	24,509,762
2022	70,621,977	-	28,328,053
2023	70,753,558	-	28,827,172
2024	70,122,618	-	29,944,203
TOTAL	**$ 565,702,425**	**$ 21,996,557**	**$ 135,497,513**

(a) The State Triple Flip ended with a one-time additional payment for the final quarter.

(b) Sales tax decreased due to a one-time processing delay associated with the state implementing a new tax collection system.

(c) Voters approved the Measure B local sales tax in November 2018, effective April 1, 2019, increasing the sales tax rate from 7.25% to 7.75%.

Source: City of Roseville's Annual Comprehensive Financial Report

CITY OF ROSEVILLE, CALIFORNIA
ASSESSMENT ROLL VALUES
Last Ten Fiscal Years

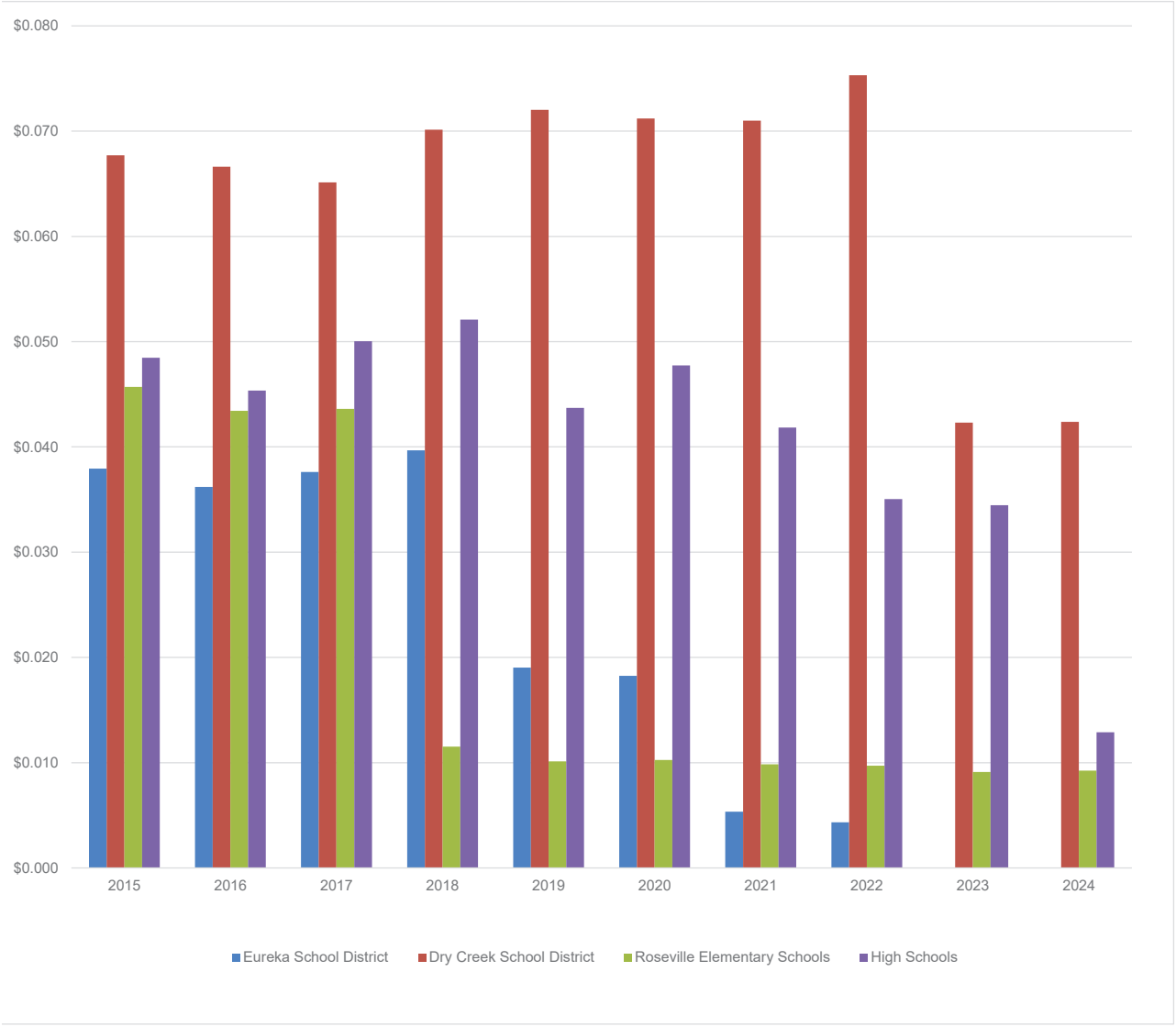
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Secured										
Land	$ 4,811,588,559	$ 5,038,592,302	$ 5,343,255,434	$ 5,619,414,445	$ 5,929,903,660	$ 6,340,278,943	$ 6,679,852,992	$ 7,075,833,844	$ 7,649,096,782	$ 8,157,770,073
Structure	12,621,412,601	13,670,305,499	14,619,778,326	15,565,619,635	16,427,163,485	18,093,106,729	19,204,141,847	20,547,280,455	22,412,961,248	24,026,203,423
Fixtures	86,169,588	72,381,116	54,816,121	71,994,553	71,059,765	72,781,190	52,101,460	109,605,403	142,133,251	166,271,542
Personal Property	199,577,920	176,564,870	173,880,661	128,012,551	146,059,048	185,265,472	240,746,236	214,126,109	212,551,774	222,900,004
Gross	$ 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	$ 27,946,845,811	$ 30,416,743,055	$ 32,573,145,042
Exemptions	(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)	(1,876,457,223)	(1,956,468,024)	(2,058,504,682)
Net Value	**$ 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**	**$ 26,070,388,588**	**$ 28,460,275,031**	**$ 30,514,640,360**
Unsecured										
Land	$ 14,209,597	$ 14,751,078	$ 15,636,657	$ 16,035,546	$ 16,244,979	$ 16,533,626	$ 17,169,271	$ 17,318,630	$ 17,648,076	$ 13,883,203
Structure	40,065,250	40,572,958	41,034,119	41,858,259	42,756,495	43,960,455	45,727,053	45,888,059	46,304,816	23,298,056
Fixtures	200,634,374	210,899,452	219,812,361	232,332,616	211,812,302	209,973,531	209,539,891	210,752,175	220,577,778	245,005,423
Personal Property	478,575,784	508,561,032	586,873,115	568,397,250	569,809,275	625,422,860	675,077,829	647,792,897	694,890,801	758,660,039
Gross	$ 733,485,005	$ 774,784,520	$ 863,356,252	$ 858,623,671	$ 840,623,051	$ 895,890,472	$ 947,514,044	$ 921,751,761	$ 979,421,471	$ 1,040,846,721
Exemptions	(61,105,400)	(93,563,794)	(114,427,098)	(112,467,389)	(109,637,206)	(104,116,407)	(99,538,096)	(123,172,469)	(130,797,312)	(141,646,325)
Net Value	**672,379,605**	**681,220,726**	**748,929,154**	**746,156,282**	**730,985,845**	**791,774,065**	**847,975,948**	**798,579,292**	**848,624,159**	**899,200,396**
Total Net Assessed Value (a)	**$ 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**	**$ 26,868,967,880**	**$ 29,308,899,190**	**$ 31,413,840,756**
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

CITY OF ROSEVILLE, CALIFORNIA
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)*
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
2022	1.0000	0.0043	0.0753	0.0097	0.0350	1.0648
2023	1.0000	0.0000	0.0423	0.0091	0.0345	1.0516
2024	1.0000	0.0000	0.0424	0.0093	0.0129	1.0301

(a) Total Overlapping Rates uses an average of Eureka School District, Dry Creek School District and Roseville Elementary School

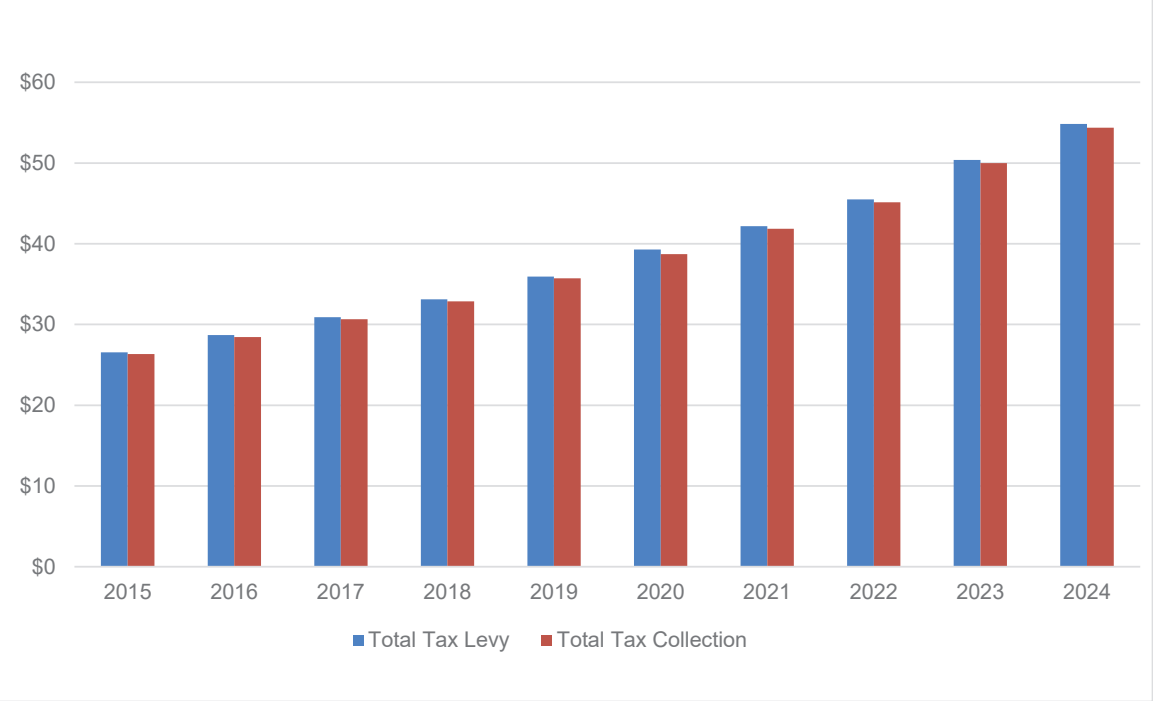
Source: Placer County Property Tax Information

CITY OF ROSEVILLE, CALIFORNIA
PRINCIPAL PROPERTY TAXPAYERS
Current Year and Nine Years Ago

Property Owner	Primary Land Use	2024 Rank	2024 Taxable Assessed Value	2024 Percent of Total City Taxable Assessed Value	2015 Rank	2015 Taxable Assessed Value	2015 Percent of Total City Taxable Assessed Value
Roseville Shoppingtown LLC	Shopping Center	1	$ 533,694,999	1.74%	1	$ 409,391,842	2.46%
BREIT Wave MF SC Owner LLC	Apartments	2	164,001,133	0.53%			
Harvest-USIV LLC & Harvest-USHII LLC	Apartments	3	115,816,058	0.38%			
DC Roseville Owner LLC	Office Building	4	106,484,384	0.35%			
DDR Creekside LP	Commercial	5	100,956,386	0.33%			
DA - 20A Ascent LLC	Apartments	6	98,867,850	0.32%			
Rosemeade Residential Holdings LLC	Apartments	7	92,753,383	0.30%			
PPF AHP OFF Parkway Corporate Plaza Owner	Office Building	8	84,964,056	0.28%			
Eureka Development Company LLC	Shopping Center	9	80,774,371	0.26%			
Hometown Diamond K LLC	Mobile Home Park	10	80,628,500	0.26%			
Walmart Stores Inc.	Commercial	11	79,957,463	0.26%	6	63,723,637	0.38%
Roseville Fountains LP	Shopping Center	12	77,984,814	0.25%	5	64,756,742	0.39%
CW FBI Sacramento LLC	Industrial	13	76,711,129	0.25%			
Oakmonth Properties - Creekside LLC	Apartments	14	73,881,070	0.24%			
CPT Creekside Town Center LLC	Shopping Center	15	73,669,080	0.24%	7	61,498,981	0.37%
Cyrene at Fiddyment LLC	Residential Development	16	70,916,640	0.23%			
W2005 Fargo Hotels Pool C Realty LP	Hotel	17	68,341,198	0.22%	9	50,462,713	0.30%
Save Mart Portfolio Owner Fund V CA LLC	Supermarket	18	64,947,135	0.21%			
BRE Sierra View Owner LLC	Industrial	19	64,080,146	0.21%			
Safeway Inc.	Commercial	20	59,289,628	0.19%	16	38,053,367	0.23%
Hewlett Packard Co.	Industrial				2	142,638,230	0.86%
Slate Creek Roseville LLC	Apartments				3	80,079,410	0.48%
BEP Roseville Investors LLC	Office Building				4	76,312,316	0.46%
UCM Caiprosemeade LLC	Apartments				8	58,381,068	0.35%
BBC Roseville Oaks LLC	Commercial				10	50,000,000	0.30%
Timberpine Holdings LLC	Industrial				11	47,500,000	0.29%
John L. Sullivan Family LP	Auto Dealership				12	44,168,552	0.27%
Terraces at Highland Property Owner LLC	Apartments				13	41,626,345	0.25%
Pinnacle OPID LLC & Pinnacle PCC LLC	Apartments				14	40,148,000	0.24%
ATC Realty One LLC	Underdeveloped				15	39,463,407	0.24%
HD Development of Maryland Inc.	Commercial				17	37,714,704	0.23%
NNN Parkway Corporate Plaza LLC	Office Building				18	36,700,000	0.22%
Realty Associates Fund IX LP	Apartments				19	36,579,318	0.22%
Mourier Land Investment Corporation	Office Building				20	36,027,958	0.22%
	Total		**$ 2,168,719,423**	**7.06%**		**$ 1,455,226,590**	**8.74%**
	Fiscal Year:		**2023-2024**			**2014-2015**	
	Local Secured Assessed Valuation:		**$ 30,698,201,360**			**$ 16,656,713,771**	

Source: California Municipal Statistics, Inc.

CITY OF ROSEVILLE, CALIFORNIA
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
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%
2022	45,487,115	45,123,218	99.20%
2023	50,393,320	49,970,016	99.16%
2024	54,835,038	54,363,457	99.14%

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, and therefore this information is not available.

Source: Placer County

CITY OF ROSEVILLE, CALIFORNIA
ELECTRIC CUSTOMERS AND REVENUES
Ten Largest Electric Customers as of June 30, 2024

Rank	Business Type *(a)*	kWh *(kilowatt-hour)*	Percent Total kWh	Revenue	Percent of Total Revenue
1	Manufacturing	46,102,000	3.97%	$5,048,222	2.69%
2	Government and Utilities	37,956,348	3.27%	$5,941,266	3.17%
3	Administrative/Office Space/ Research and Development	34,329,600	2.95%	$3,991,401	2.13%
4	Medical Care	30,871,070	2.66%	$4,098,400	2.19%
5	Medical Care	27,521,504	2.37%	$3,536,562	1.89%
6	Manufacturing	23,120,000	1.99%	$2,918,805	1.56%
7	Retail and Property Management	12,468,372	1.07%	$1,894,389	1.01%
8	Electric Vehicle Charging	9,175,010	0.79%	$1,331,178	0.71%
9	Retail	9,129,553	0.79%	$1,317,371	0.70%
10	Elementary and Secondary Schools	8,066,682	0.69%	$1,278,756	0.68%

Electric Sales Revenue as of June 30, 2024

Residential	$	91,165,710
Commercial		96,296,082
Total	$	187,461,792

(a) Customer's name are not shown in accordance with the City's Administrative Regulation regarding confidentiality of customers.

Source: City of Rosevile Electric Department

CITY OF ROSEVILLE, CALIFORNIA
RESIDENTIAL ENERGY PRICES
Effective June 6, 2024

Residential	
Basic Service Charge (per meter, per month)	$30.00
Energy Charge ($/kWh)	
Tier 1- up to 500 kWh/month	$0.1176
Tier 2- greater than 500 kWh/month	$0.1568
Renewable Energy Surcharge ($/kWh)	$0.0056
Greenhouse Gas Surcharge ($/kWh)	$0.0002
Hydroelectric Adjustment ($/kWh) [(a)]	$0.00226
State Energy Surcharge ($/kWh)	$0.00030
Energy Cost Surcharge ($/kWh) [(b)]	$0.01354

Rates are prorated.

Solar Customer Buyback Rate

Net Energy Metering [(c)]	
Surplus Energy Compensation Rate ($/kWh)	$0.0931
Roseville Solar 2.0 [(d)]	
Surplus Energy Compensation Rate ($/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 medical 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.

(a) There is a hydroelectric adjustment in effect from July 2024 through June 2025.
(b) Energy cost surcharge: effective February 1, 2023 to December 31, 2024. The energy cost surcharge is not applicable to senior citizen rate reduction, low-income rate reduction, and medical support rate reduction customers.
(c) Rate closed October 1, 2018. Surplus energy compensation rates are subject to revision by City Council as energy prices and system requirements change.
(d) 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, CALIFORNIA
BUSINESS ENERGY PRICES
Effective June 6, 2024

Small General Service (GS-1)	**Winter**	**Summer**
(Demand < 20 kW)		
Basic Service Charge (per meter, per month)	$44.00	$44.00
Energy Charge ($/kWh)	$0.1150	$0.1330
Renewable Energy Surcharge ($/kWh)	$0.0056	$0.0056
Greenhouse Gas Surcharge ($/kWh)	$0.0002	$0.0002
Hydroelectric Adjustment ($/kWh)	$0.00226	$0.00226
State Energy Surcharge ($/kWh)	$0.00030	$0.00030
Energy Cost Surcharge ($/kWh) [(a)]	$0.01235	$0.01235
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)	$0.1186	$0.1427
Renewable Energy Surcharge ($/kWh)	$0.0056	$0.0056
Greenhouse Gas Surcharge ($/kWh)	$0.0002	$0.0002
Hydroelectric Adjustment ($/kWh)	$0.00226	$0.00226
State Energy Surcharge ($/kWh)	$0.00030	$0.00030
Energy Cost Surcharge ($/kWh) [(a)]	$0.01143	$0.01143
Large General Service (GS-3)	**Winter**	**Summer**
(500 kW < Demand ≤ 1000 kW)		
Basic Service Charge (per meter, per month)	$561.00	$561.00
Demand Charge ($/kW-month)	$6.60	$11.57
Energy Charge		
Off Peak ($/kWh)	$0.0801	$0.1045
On Peak ($/kWh)	$0.1045	$0.1287
Super Peak ($/kWh)	$0.1045	$0.1652
Renewable Energy Surcharge ($/kWh)	$0.0056	$0.0056
Greenhouse Gas Surcharge ($/kWh)	$0.0002	$0.0002
Hydroelectric Adjustment ($/kWh)	$0.00226	$0.00226
State Energy Surcharge ($/kWh)	$0.00030	$0.00030
Energy Cost Surcharge ($/kWh) [(a)]	$0.00992	$0.00992
Very Large General Service (GS-4)	**Winter**	**Summer**
(Demand > 1000 kW)		
Basic Service Charge (per meter, per month)	$641.00	$641.00
Demand Charge ($/kW-month)	$6.71	$11.51
Energy Charge		
Off Peak ($/kWh)	$0.0789	$0.1028
On Peak ($/kWh)	$0.1009	$0.1249
Super Peak ($/kWh)	$0.1009	$0.1635
Renewable Energy Surcharge ($/kWh)	$0.0056	$0.0056
Greenhouse Gas Surcharge ($/kWh)	$0.0002	$0.0002
Hydroelectric Adjustment ($/kWh)	$0.00226	$0.00226
State Energy Surcharge ($/kWh)	$0.00030	$0.00030
Energy Cost Surcharge ($/kWh) [(a)]	$0.00843	$0.00843

Rates are prorated and a 2% discount is available for primary service customers.

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 July 2024 through June 2025.

The California State Energy Surcharge may change from time to time as specified in State law.

(a) Energy cost surcharge: effective February 1, 2023 to December 31, 2024. The energy cost surcharge is not applicable to senior citizen rate reduction, low-income rate reduction, and medical support rate reduction customers.

Source: City of Roseville Electric Department

CITY OF ROSEVILLE, CALIFORNIA
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	Participation Participation Sub-Lease	Lease Liability	Subscription Liability	Loans	Total Governmental Activities	Certificates of Participation	Revenue Bonds	Certificates of Participation Sub-Leases	Lease Liability	Subscription Liability	Loans	Total Business-Type Activities	Total Primary Government *(e)*	Percentage of Placer County Total Personal Income *(a)*	Debt Per Capita *(a)*
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	2.55%	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	2.34%	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	2.15%	3,916
2018	-	-	-	-	24,823,067	-	-	3,981,145	28,804,212	133,923,531	363,838,283	-	-	-	-	497,761,814	526,566,026	1.92%	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	1.61%	3,612
2020	14,163,014	-	-	-	7,482,335	-	-	3,469,049	25,114,398	88,959,644 *(f)*	327,768,646	-	-	-	-	416,728,290	441,842,688	1.08%	3,044
2021	13,860,206	-	-	-	6,143,935	-	-	3,469,049	23,473,190	85,802,679	206,045,926	-	-	-	4,344,362 *(h)*	296,192,967	319,666,157	1.02%	2,176
2022	13,542,398	-	-	-	4,777,987	169,456	-	-	18,489,841	82,515,715	183,892,263	-	-	-	31,851,283 *(h)*	298,259,261	316,749,102	*(b)*	2,097
2023	13,209,589	-	-	-	3,382,762	2,286,058	3,388,351	-	22,266,760	25,078,751 *(g)*	165,613,599	-	-	1,993,085	77,060,647 *(h)*	269,746,082	292,012,842	*(b)*	1,909
2024	12,861,780	-	-	-	1,959,090	1,840,295	2,663,884	-	19,325,049	21,491,786	147,231,263	-	-	1,500,806	98,497,485	268,721,340	288,046,389	*(b)*	1,866

(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.

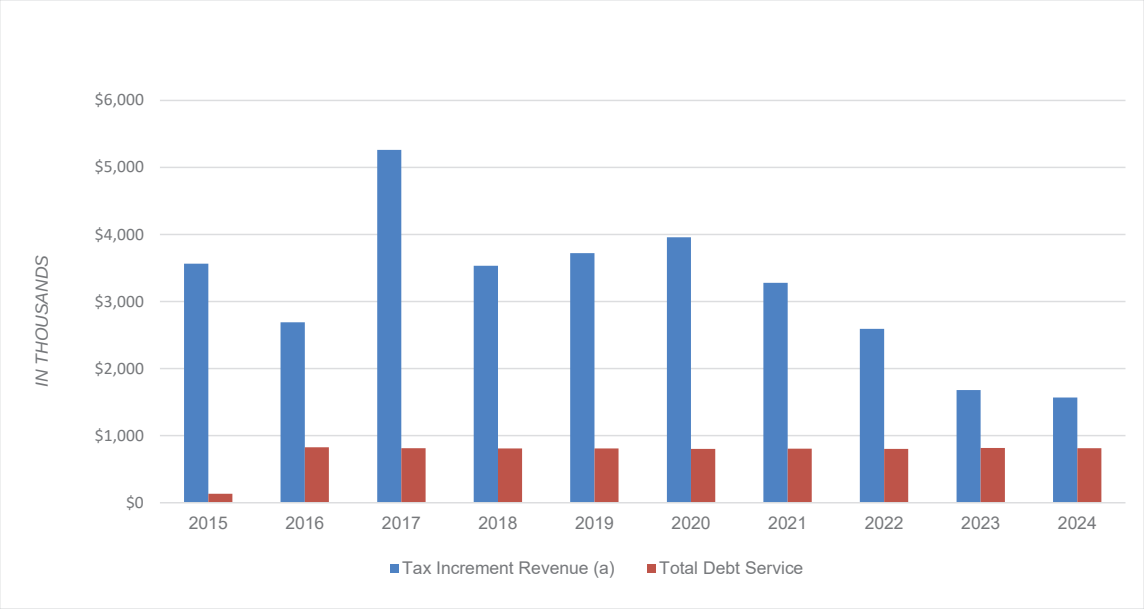
(f) Decrease mostly caused by electric fund debt paydown of $36 million and wastewater debt refunding of $38.3 million with revenue bonds.

(g) Decrease mostly caused by electric fund debt paydown of $54 million.

(h) Increase from draws on State Revolving Fund loans for construction of PGWWTP Expansion and Energy Recovery projects.

Sources: *The City's Annual Comprehensive 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, CALIFORNIA
2014 REDEVELOPMENT PROJECT TAX ALLOCATION BONDS
Last Ten Fiscal Years



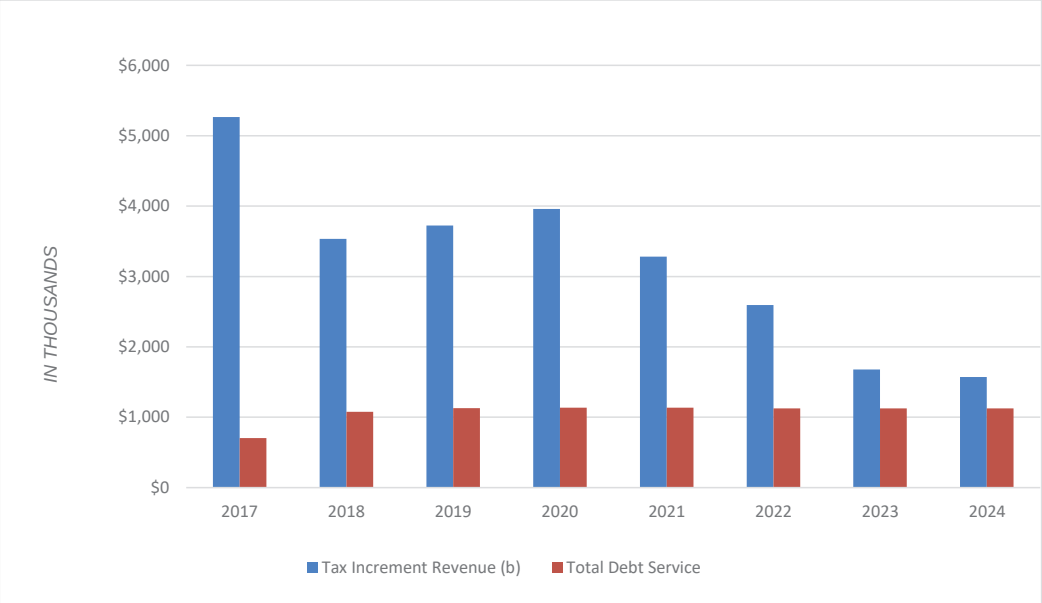
Fiscal Year	Tax Increment Revenue *(a)*	Debt Service Requirements			Coverage
		Principal	Interest	Total Debt Service	
2015	$ 3,566,262	$ -	$ 132,646	$ 132,646	26.89
2016	2,692,154 *(b)*	435,000	390,688	825,688	3.26
2017	5,263,766	435,000	378,363	813,363	6.47
2018	3,534,361	445,000	365,063	810,063	4.36
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
2022	2,595,354	525,000	277,552	802,552	3.23
2023	1,679,567	555,000	260,109	815,109	2.06
2024	1,570,864	570,000	243,085	813,085	1.93

(a) Amounts reported include tax revenue and debt service of the Successor Agency.

(b) Restated

Source: City of Roseville's Annual Financial Statments

CITY OF ROSEVILLE, CALIFORNIA
2016 REDEVELOPMENT PROJECT TAX ALLOCATION BONDS
Last Eight Fiscal Years [(a)]



Fiscal Year	Tax Increment Revenue (b)	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
2022	2,595,354	415,000	711,749	1,126,749	2.30
2023	1,679,567	420,000	705,422	1,125,422	1.49
2024	1,570,864	430,000	695,681	1,125,681	1.40

(a) Ten years of data are not available due to the bonds being issued on July 19, 2016

(b) Amounts reported include tax revenue and debt service of the Successor Agency.

Source: City of Roseville's Annual Financial Statements

CITY OF ROSEVILLE, CALIFORNIA
COMPUTATION OF DIRECT AND OVERLAPPING DEBT

2023-2024 Assessed Valuation: $31,599,280,877

	Total Debt 6/30/2024	% Applicable *(a)*	City's Share of Debt 6/30/2024
OVERLAPPING TAX AND ASSESSMENT DEBT:			
Sierra Joint Community College District SFID No. 4	$ 201,485,000	34.787%	$ 70,090,587
Roseville Joint Union High School District	97,157,578	75.983%	73,823,242
Roseville Joint Union High School District SFID No. 1	63,629,545	97.974%	62,340,410
Center Joint Unified School District	97,749,191	23.579%	23,048,282
Rocklin Unified School District	21,183,144	0.356%	75,412
Dry Creek Joint School District	21,602,589	53.977%	11,660,429
Roseville City School District	7,780,272	97.103%	7,554,878
City of Roseville Community Facilities Districts	450,658,500	100.000%	450,658,500
City of Roseville Placer Valley Sports Complex & Tourism Assessment District	28,770,000	100.000%	28,770,000
California Municipal Finance Authority Community Facilities Districts	10,752,000	100.000%	10,752,000
California Statewide Communities Development Authority Assessment Districts	18,884,001	100.000%	18,884,001
TOTAL OVERLAPPING TAX AND ASSESSMENT DEBT			**$757,657,741**
DIRECT AND OVERLAPPING GENERAL FUND DEBT:			
Placer County General Fund Obligations	$ 77,190,000	30.121%	$ 23,250,400
Sierra Joint Community College District Certificates of Participation	406,000	23.090%	93,745
Roseville Joint Union High School District Certificates of Participation	59,375,000	75.983%	45,114,906
Rocklin Unified School District General Fund Obligations	18,184,000	0.356%	64,735
Eureka Union School District Certificates of Participation	1,625,000	33.655%	546,894
Roseville City School District General Fund Obligations	5,543,819	97.103%	5,383,215
Placer Mosquito and Vector Control District General Fund Obligations	1,566,000	30.121%	471,695
City of Roseville General Fund Obligation	14,209,093	100.000%	14,209,093
City of Roseville Debt Premium	639,589	100.000%	639,589
TOTAL DIRECT AND OVERLAPPING GENERAL FUND DEBT			**$89,774,272**
OVERLAPPING TAX INCREMENT DEBT (Successor Agency):	**$ 25,015,000**	**100.000%**	**$ 25,015,000**
TOTAL DIRECT DEBT			**$ 19,325,049**
TOTAL OVERLAPPING DEBT			**$ 853,121,964**
COMBINED TOTAL DEBT			**$ 872,447,013** *(b)*

(a) 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.

(b) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and non-bonded capital lease obligations.

Ratios to 2023-2024 Assessed Valuation:	
Total Overlapping Tax and Assessment Debt	2.40%
Total Direct Debt ($19,325,049)	**0.05%**
Combined Total Debt	2.76%

Ratios to Redevelopment Successor Agency Incremental Valuation ($1,208,748,566):	
Total Overlapping Tax Increment Debt	2.07%

Source: California Municipal Statistics, Inc.

CITY OF ROSEVILLE, CALIFORNIA
COMPUTATION OF LEGAL BONDED DEBT MARGIN
June 30, 2024

ASSESSED VALUATION:

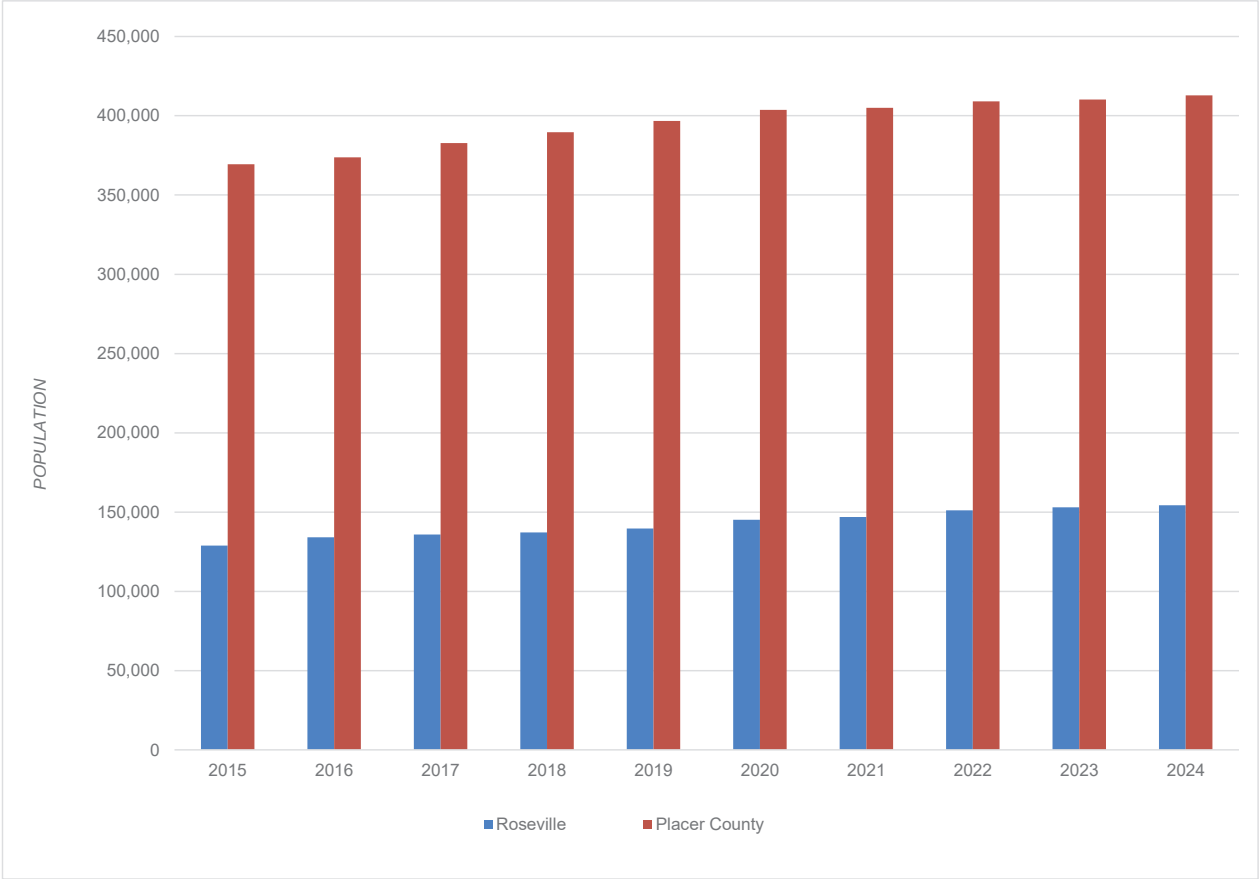
Secured property assessed value, net of exempt real property	$ 30,698,201,360	
BONDED DEBT LIMIT (3.75% OF ASSESSED VALUE) *(a)*		$ 1,151,182,551
AMOUNT OF DEBT SUBJECT TO LIMIT:		
Total Bonded Debt	$ 214,952,195	
Less bonded debt not subject to limit	$ (214,952,195)	
Amount of debt subject to limit		-
LEGAL BONDED DEBT MARGIN		**$ 1,151,182,551**

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
2011	$ 567,178,798	$ -	$ 567,178,798	0.00%
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%
2022	984,602,595	-	984,602,595	0.00%
2023	1,074,196,141	-	1,074,196,141	0.00%
2024	1,151,182,551	-	1,151,182,551	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, CALIFORNIA
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
2015	128,832	$ 21,658,527	$ 58,000	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	29,124,683	72,000	3.0%	403,711	35.96%
2021	146,875	31,684,782	77,000	5.5%	404,994	36.27%
2022	151,034	34,170,169	82,000	2.8%	409,025	36.93%
2023	152,928	*(a)*	*(a)*	3.0%	410,305	37.27%
2024	154,329	*(a)*	*(a)*	3.8%	412,844	37.38%

(a) Information not available

Source: Values obtained from the California Department of Finance and Placer County ACFR

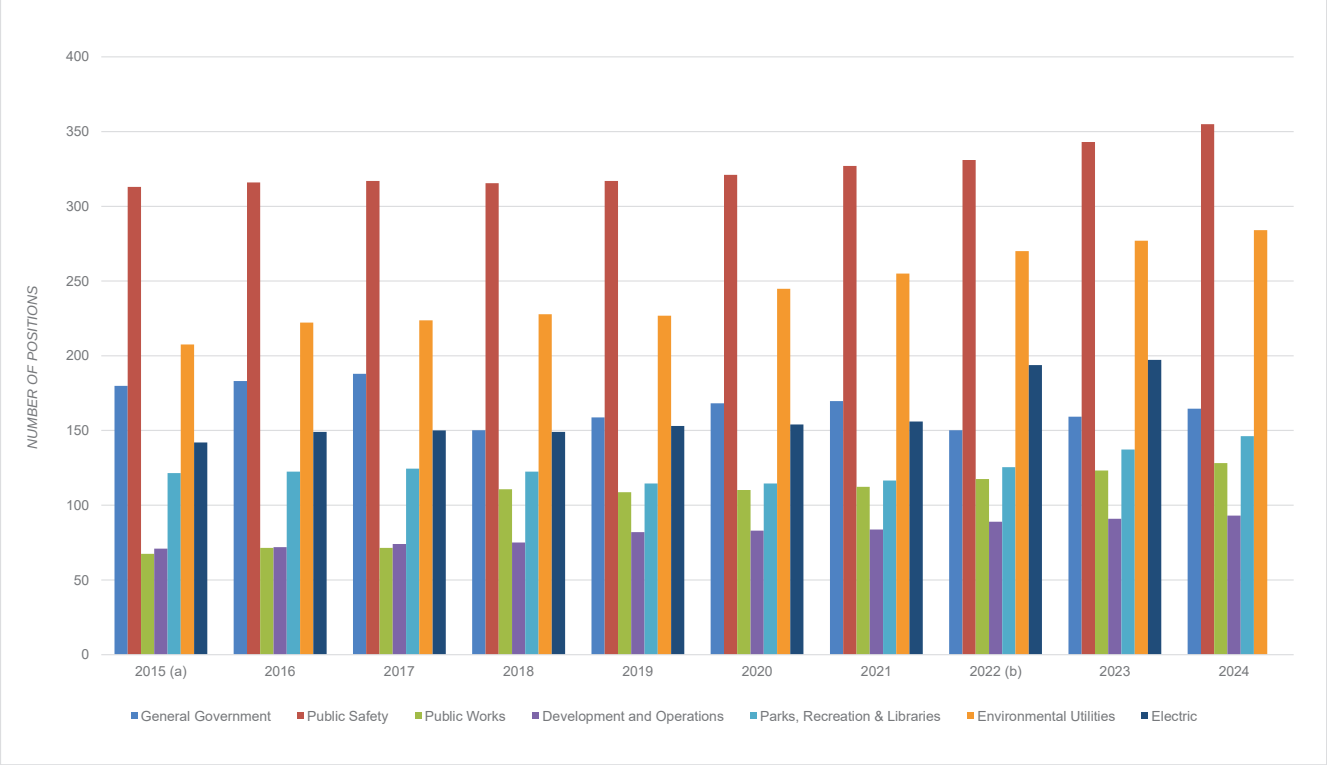
CITY OF ROSEVILLE, CALIFORNIA
PRINCIPAL EMPLOYERS
Current Year and Nine Years Ago

	2024			2015	
Employer	Number of Employees	Rank	Percentage of Total City Employees	Number of Employees	Rank
Kaiser Permanente	5,830	1	6.42%	3,231	1
Sutter Health Roseville Medical Group	5,080	2	5.59%	1,654	3
City of Roseville	1,730	3	1.91%	1,102	6
Adventist Health	1,620	4	1.78%	1,000	7
Roseville City School District	1,240	5	1.37%	1,000	8
Penumbra	1,100	6	1.21%	-	-
Roseville Joint Union High School	1,080	7	1.19%	1,434	4
Flexcare LLC	875	8	0.96%	-	-
PRIDE	650	9	0.72%	550	9
Hewlett-Packard	630	10	0.69%	2,548	2
Union Pacific Railroad Company	-	-	-	1,180	5
Solar City	-	-	-	475	10
Subtotal	19,835		21.84%	14,174	
Total Employment	**90,800** *(a)*			**70,969**	

(a) Total employment as used above represents the estimated total employment of all employees located within the City limits.

Source: Roseville Chamber of Commerce as self-reported by employers

CITY OF ROSEVILLE, CALIFORNIA
FULL-TIME EQUIVALENT CITY POSITIONS BY FUNCTION
Last Ten Fiscal Years



	Adopted for Fiscal Year Ended June 30, 2024									
	2015 *(a)*	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022** *(b)*	**2023**	**2024**
Function										
General Government	179.81	183.11	187.98	150.23	158.73	168.23	169.73	150.23	159.23	164.60
Public Safety	313.00	316.00	317.00	315.50	317.00	321.00	327.00	331.00	343.00	355.00
Public Works	67.50	71.50	71.50	110.75	108.75	110.25	112.25	117.50	123.25	128.25
Development and Operations	71.00	72.00	74.00	75.00	82.00	83.00	83.75	89.00	91.00	93.00
Parks, Recreation & Libraries	121.50	122.50	124.50	122.50	114.50	114.50	116.50	125.50	137.25	146.25
Environmental Utilities	207.50	222.25	223.75	227.75	226.75	244.75	255.00	270.00	277.00	284.00
Electric	142.00	149.00	150.00	149.00	153.00	154.00	156.00	193.75	197.25	196.75
Total	1,102.31	1,136.36	1,148.73	1,150.73	1,160.73	1,195.73	1,220.23	1,276.98	1,327.98	1,367.85

(a) Decrease in FTE for fiscal year 2015 is due to no longer including FTEs attributable to temporary part-time staff.
(b) Decrease in General Government and increase in Electric due to transfer of utility billing staff to Electric Department

Source: City of Roseville Annual Budget

CITY OF ROSEVILLE, CALIFORNIA
OPERATING INDICATORS BY FUNCTION/PROGRAM
Last Ten Fiscal Years

Function/Program	Fiscal Year 2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Public Safety:										
Fire:										
Number of Haz-Mat Alarms Responded	228	204	224	239	278	232	218	200	299	233
Number of Medical Emergencies Responded	11,015	10,694	10,545	10,993	11,078	10,835	11,124	12,285	12,051	12,045
Total Calls for Service	13,286	12,828	16,756	16,553	17,109	17,010	17,311	19,127	19,395	19,952
Police:										
Law Violations: *(b)*										
Physical Arrests *(adult and juvenile)*	3,295	4,057	3,734	4,554	4,061	4,417	4,297	3,132	3,311	3,465
Traffic Citations	1,839	2,702	3,036	4,187	3,180	4,024	3,386	2,343	4,149	4,627
Public Works: *(d)*										
Total Building Permits Issued	5,715	5,854	6,226	6,387	6,621	5,744	7,277	7,449	6,450	6,429
Total Square Feet of Street Maintenance Performed	1,971,986	3,468,666	12,190,840	1,564,362	2,866,227	2,713,778	880,033	3,035,171	6,947,598	3,459,889
Parks and Recreation: *(c)*										
Community Services:										
Total Attendance in Youth/Adult/Senior Programs	240,576	246,331	209,619	213,916	210,091	133,900	70,215	206,512	246,996	282,944
Total Attendance at Aquatic Facilities *(e)*	357,064	316,994	428,744	451,127	467,324	276,413	163,447	298,852	289,048	338,538
Library: *(a)*										
Number of Materials Checked Out	1,252,039	1,306,844	1,339,684	1,221,101	1,149,134	975,554	948,772	1,183,830	1,295,497	1,364,885
Water:										
Average Daily Consumption *(in million gallons)*	23.01	20.70	23.25	25.77	25.40	26.96	29.28	26.46	25.27	26.71
Number of Backflow Devices Tested	4,854	5,093	5,183	5,200	5,054	4,999	5,053	5,440	5,453	5,595
Number of Meters Sold	824	848	1,044	1,100	914	1,432	1,222	1,714	1,570	1,352
Wastewater:										
Number of Miles of Sewer Mains Flushed	284	266	294	283	273	264	296	289	301	296
% of Preventative Work Order Hours	41.3%	38.4%	46.4%	45.7%	48.1%	47.9%	43.5%	51.1%	55.1%	85.0%
Solid Waste:										
Tons of Solid Waste Collected	94,308	101,794	117,594	115,548	139,501	139,061	139,683	145,499	142,195	135,832

(a) The Library totals include Downtown Library, Maidu Library and Riley Library. The libraries were closed on Fridays between fiscal year 2018 and 2019.

(b) The City restated Police law violations in fiscal year 2016 and 2017.

(c) Fiscal year 2021 indicators were impacted by COVID-19 pandemic restrictions which resulted in staff shortages in Parks and Recreation, aquatic facilities and community services.

(d) New home production resulted in an increase in Building permits. The total square feet of street maintenance performed decreased in fiscal year 2021 due to a large decrease in contract work performed.

(e) Roseville Aquatic Complex was closed to the public for most of fiscal year 2023 and Mike Shellito Indoor Pool (MSIP) was closed to the public for the latter half of fiscal year 2023. Johnson Pool was closedue tue to construction in June 2024.

Source: City of Roseville Department Staff

CITY OF ROSEVILLE, CALIFORNIA
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
Last Ten Fiscal Years

Function/Program	Fiscal Year 2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
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 *(a)*	67	77	91	88	93	97	99	99	95	94
Public Works:										
Miles of Streets	458	465	470	478	480	485	498	514	519	525
Number of Traffic Signals	171	175	180	183	187	188	189	191	192	193
Parks and Recreation: *(b)*										
Community Services:										
Golf Courses *(18 holes)*	2	2	2	2	2	2	2	2	2	2
Parks	66	66	68	71	72	76	79	81	84	87
Open Spaces/Preserves	3,801	3,801	3,895	3,910	3,910	3,910	3,910	3,913	3,992	4,232
Recreation Facilities *(Community Centers and Pools)*	7	7	7	7	7	7	7	9	7	7
Libraries	3	3	3	3	3	3	3	3	3	3
Adventure Clubs	17	17	18	18	18	19	19	20	21	21
Water:										
Miles of Water Mains	583	592	608	621	635	650	681	690	704	712
Fire Hydrants	4,654	4,735	4,763	5,007	5,087	5,212	5,443	5,526	5,641	5,710
Wastewater:										
Miles of Sanitary Sewers	497	505	517	529	542	552	577	586	598	607
Miles of Storm Drain	353	366	372	381	390	401	421	428	434	441
Solid Waste:										
Number of New Residential Refuse Customers	601	787	822	1,068	926	859	1,054	1,612	1,579	1,349
Electric:										
Number of Residential Customers	49,851	50,784	51,638	52,789	53,868	54,687	56,549	58,359	59,760	61,107
Number of Commercial Customers	6,673	6,700	6,759	6,812	6,884	6,975	7,059	7,133	7,194	7,305

(a) Prior to fiscal year (FY) 2017, the City only reported active patrol vehicles. In FY 2017 the City began reporting active patrol vehicles, which includes all police department vehicles that are patrolling the streets including undercover, community services, animal control, and citizens on patrol volunteer. No additional cars were purchased in FY 2017.

(b) In FY 2021 Roseville's Parks, Recreation and Libraries Department changed the listed capital assets to be more relevant. Parks were separated from Recreation Facilities.

(Community Centers and Pools) and Open Spaces/Preserves replaced Miles of Creek, which are a part of the open spaces and preserves. Adventure Club buildings were added as they are a city-owned asset.

Source: City of Roseville Department Staff

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Fiscal Year 2023-24
Fourth Quarter Report

CITY OF ROSEVILLE CALIFORNIA

Fiscal Year 2023-24 – Fourth Quarter Report

Overview

This report provides an overview of the City of Roseville's financial status through the fourth quarter of fiscal year (FY) 2023-24 (July 1, 2023, through June 30, 2024) for:

(1) the General Fund
(2) the major enterprise operating funds, and
(3) revenues in other selected funds.

General Fund Summary

General Fund revenues for FY2023-24 ended the year in line with expectations outlined in the third quarter report. While Measure B sales tax continued to grow, albeit at a slower pace than the years following the pandemic, Bradley Burns sales tax revenues declined in FY2023-24, resulting in a sales tax shortfall of approximately $2.4 million. This decline is attributed to a shift in consumer spending towards more service-related purchases, which are not taxable. Additionally, the ongoing effects of inflation and higher interest rates affected spending, contributing to a slight decrease in sales tax revenues compared to the previous fiscal year.

On the positive side, the rise in property values and new construction led to property tax collections exceeding budget estimates through the end of the fiscal year. Development activity in the City continued with an upward trend during FY2023-24, resulting in higher-than-expected building permit, plan check, and engineering and inspection fee revenues.

Despite the sales tax shortfall, year-end results show that higher-than-expected revenues in other categories offset the shortfall, leading to an overall revenue surplus of $3.26 million or approximately 1% above estimates.

Expenditure savings, including labor, materials, services, and supplies, totaled $12.6 million in the General Fund. This amount includes a $4.6 million additional discretionary payment (ADP) to CalPERS that was deferred as a precautionary measure due to the forecasted sales tax shortfall. Excluding the ADP, expenditure savings totaled approximately $8 million, representing about 4% of the operating expenditure budget.

The combined surplus for FY2023-24 amounts to $15.87 million, as presented on the following page:

General Fund FY2023-24 Year-End Results (Operating and Non-Operating)	Variance from Budget ($)
Sales and Use Tax - Bradley Burns	$ (2,565,000)
Sales and Use Tax - Measure B	169,000
Property Tax	2,231,000
Other Revenues	3,425,000
Revenue surplus	**3,260,000**
Expenditure savings	**12,600,000**
Total General Fund Year-End Surplus	**$ 15,860,000**

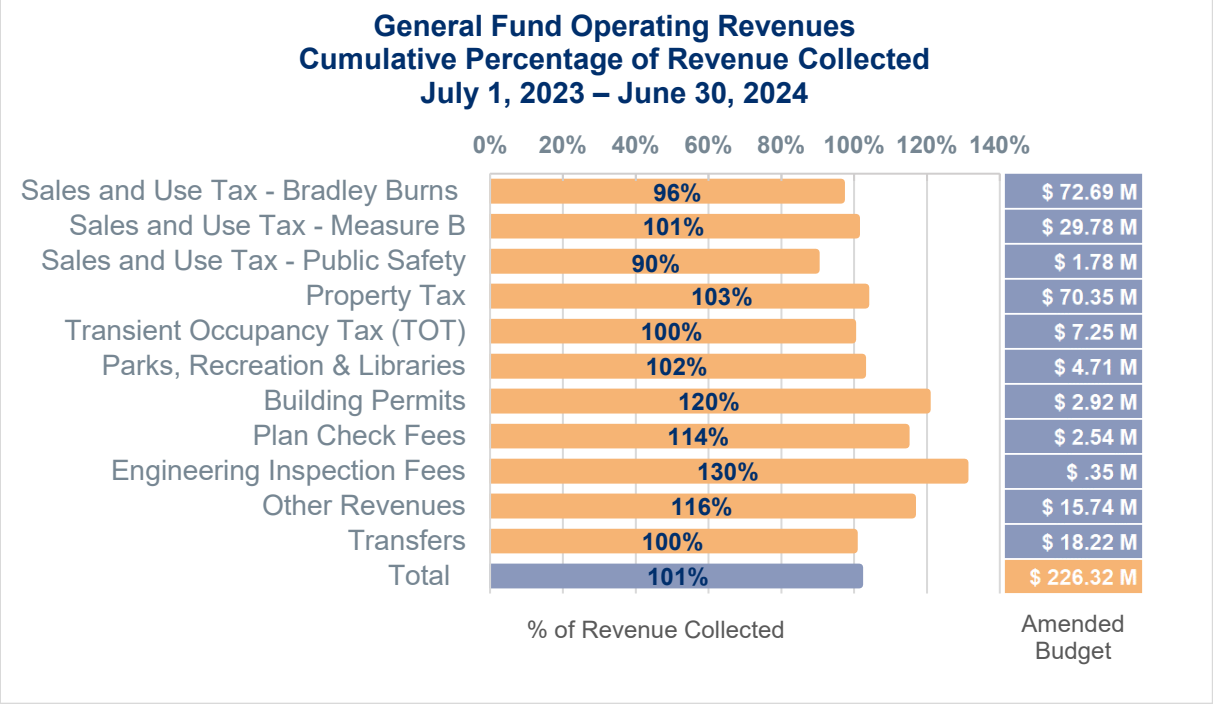
City Council will review and consider a spending plan for the surplus General Funds as part of a separate budget adjustment.

General Fund: Operating Revenues

Total General Fund operating revenues through the fourth quarter ended the year one percent above budget. Sales tax (Bradley Burns and Measure B) combined revenue ended the year four percent ($2.4 million) below estimates. Revenues in other categories offset this revenue shortfall. For example, property tax revenues surpassed the budget estimate by $2.2 million. In addition, building permits, plan check fees, and engineering inspection fees ended the year above budget by $1 million, and other revenues were $2.5 million above projections.

BUDGET TO CUMULATIVE REVENUE COMPARISON
July 1, 2023 – June 30, 2024

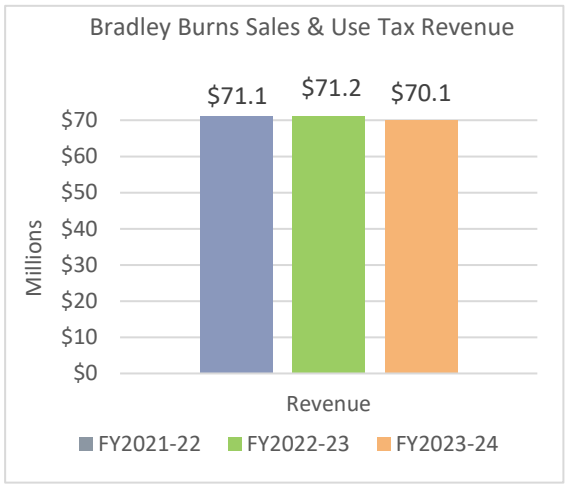
Revenue Type	Amended Budget	Cumulative Revenues	Balance Remaining	% of Budget Collected
Sales and Use Tax - Bradley Burns	$ 72,688,000	$ 70,122,618	$ (2,565,382)	96%
Sales and Use Tax - Measure B	29,775,000	29,944,203	169,203	101%
Sales and Use Tax - State Aid for Public Safety	1,777,000	1,591,486	(185,514)	90%
Property Tax	70,347,000	72,578,068	2,231,068	103%
Transient Occupancy Tax (TOT)	7,250,000	7,216,331	(33,669)	100%
Parks, Recreation & Libraries Programs	4,710,632	4,816,550	105,918	102%
Building Permits	2,920,836	3,506,020	585,184	120%
Plan Check Fees	2,536,300	2,897,724	361,424	114%
Engineering Inspection Fees	353,196	460,617	107,421	130%
Other Revenues	15,735,852	18,218,989	2,483,137	116%
Transfers	18,223,822	18,223,822	-	100%
TOTAL	**$ 226,317,638**	**$ 229,576,428**	**$ 3,258,790**	**101%**



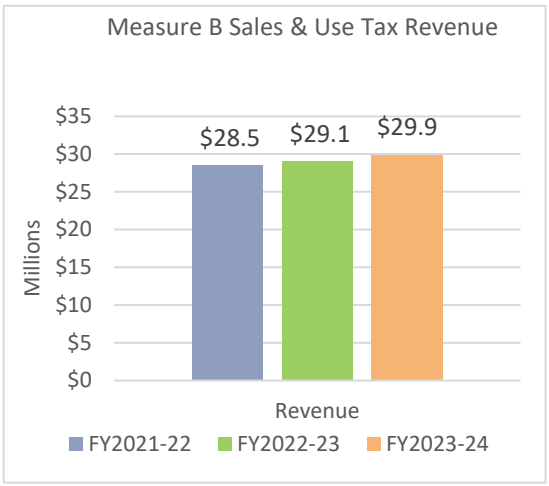
Bradley Burns and Measure B Sales Tax

The City's Bradley Burns and Measure B Sales and Use tax revenues closed the year at $70.1 and $29.9 million, respectively. Bradley Burns sales tax fell below budget estimates by four percent ($2.6 million), while Measure B sales tax exceeded the budget by one percent ($0.2 million). These outcomes were expected as data indicated slowing sales and use tax growth throughout the year. As mentioned previously, the slowing revenue growth is attributed to higher interest rates and a shift in consumer spending toward service-related purchases that are not taxable.

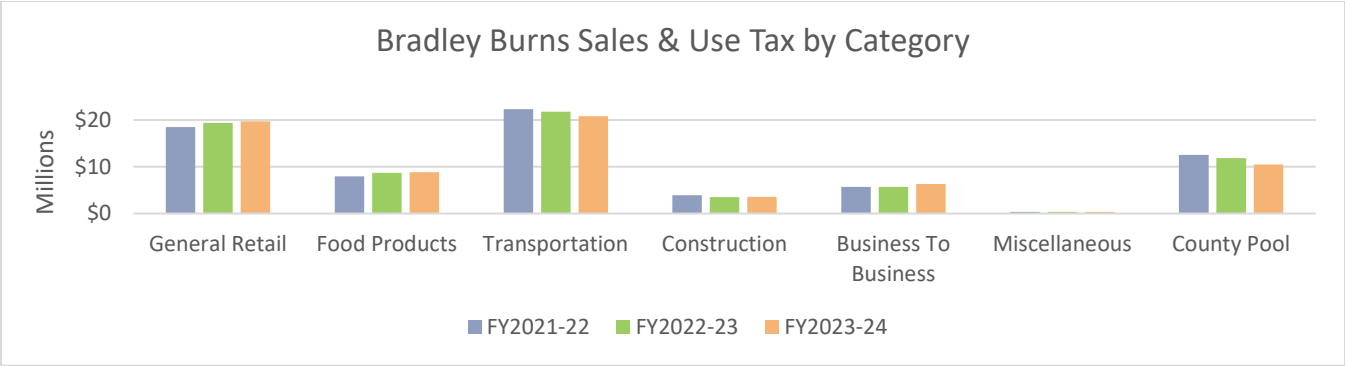
The graphs below show Bradley Burns and Measure B Sales and Use Tax revenues collected over the past three fiscal years and by business category.

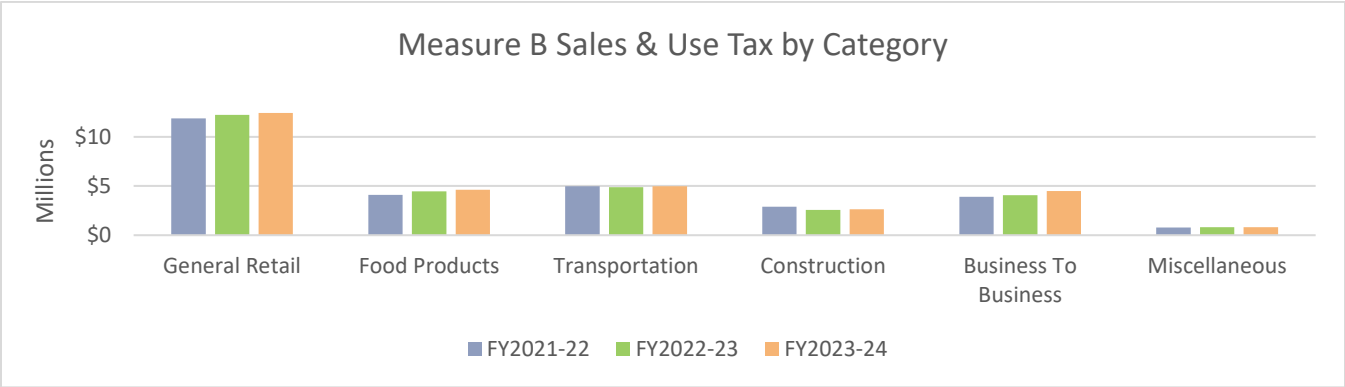


*Total Revenue before administrative fees

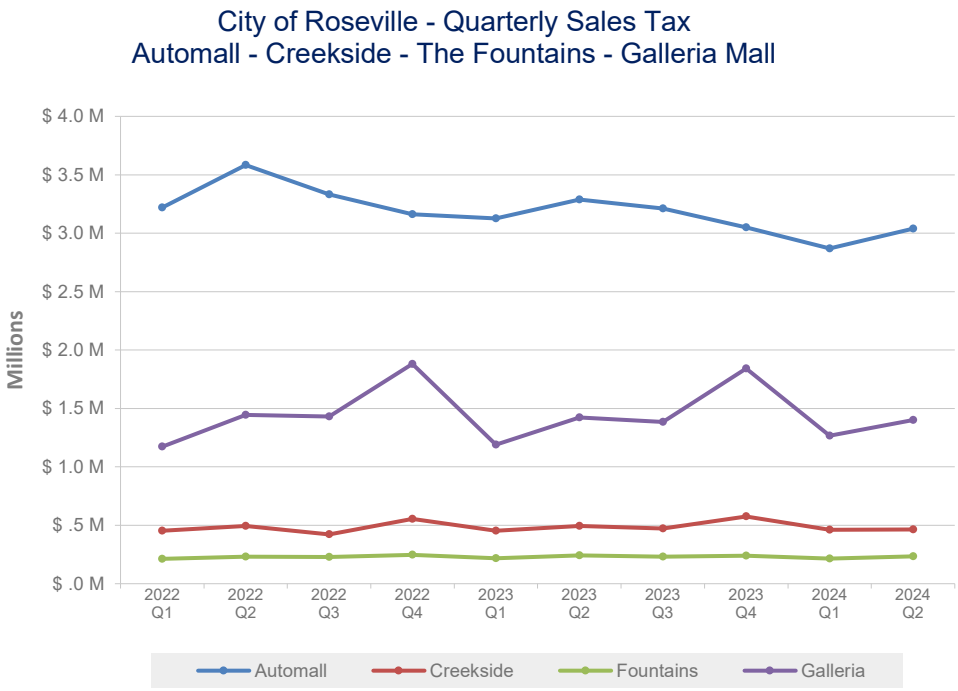


*Total Revenue before administrative fees





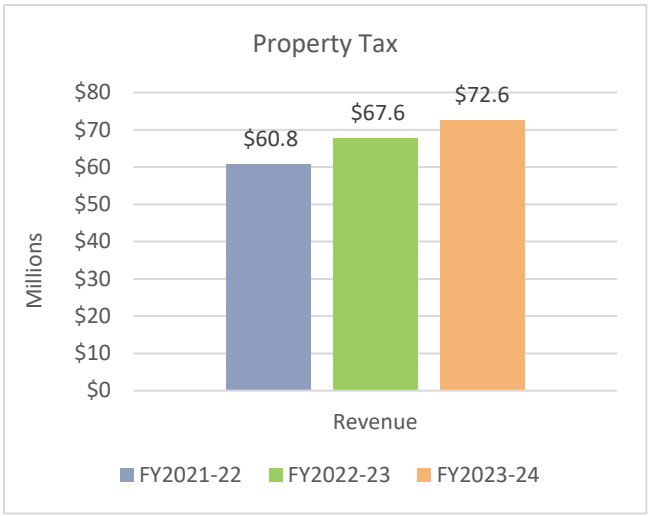
The following graph presents historical Bradley Burns Sales and Use Tax quarterly revenues from January 2022 through June 2024 for the Roseville Automall, Creekside Town Center, The Fountains, and the Galleria Mall. Creekside and The Fountains, represented by the bottom two lines in red and green, have remained relatively flat. The Galleria Mall (purple line) has shown a steady pattern since 2021, with seasonal spikes during the holiday quarters and notable declines in the first quarter, with a slight recovery during the spring months. The Automall (blue line) has returned to 2020 levels near $3 million, as the average price of vehicles spiked during 2022 and declined in 2023 and into 2024. According to the California New Car Dealers Association (CNCDA), key factors affecting the downward trend in vehicle sales include elevated finance and lease costs due to higher interest rates and purchasing power erosion due to inflation. Staff pay close attention to these trends, as well as the other sectors of the local economy, to better understand and forecast sales tax revenue.



Additional Sales Tax Information: The City's sales tax consultant has prepared a detailed sales tax report and business activity (attached at the end of this report). The report provides a list of the top 25 sales tax remitters, a summary of cash receipts, and sales tax data by economic category.

Property Tax

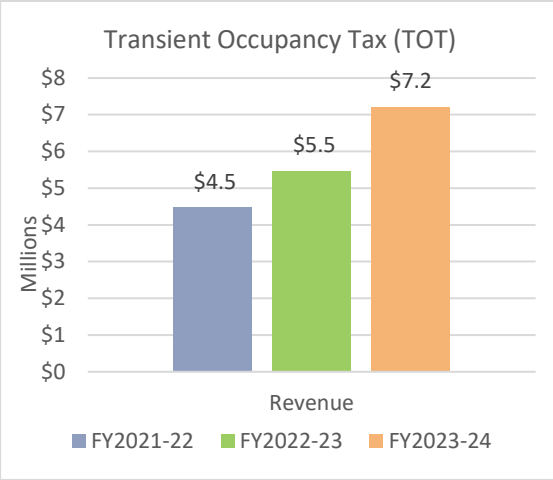
Property tax revenue for FY2023-24 is based on assessed valuation as of January 1, 2023. The City's property tax revenues surpassed estimates by three percent, reaching $72.6 million compared to the budgeted $70.3 million. Property tax revenues for FY2023-24 represent a seven percent increase over the prior year, driven by continuous residential property values and new construction growth. The accompanying graph provides an overview of property tax revenues spanning the last three years.



Transient Occupancy Tax (TOT)

The City's transient occupancy tax (TOT) revenues, also known as the hotel tax, met the budget target of $7.2 million for FY2023-24.

In November 2022, Roseville voters approved Measure C, increasing the City's TOT rate from six to 10 percent, effective January 1, 2023. This resulted in approximately $2.9 million in additional revenues in FY2023-24.



Parks, Recreation & Libraries Programs

Parks, Recreation & Libraries (PRL) program revenues surpassed their target for the first time since the pandemic, reaching 102 percent of the FY2023-24 budget. This success is attributed to increased program attendance, higher membership numbers, and a significant rise in facility and picnic rentals.

Building Permits, Plan Check Fees, Engineering Inspection Fees

Building permit revenues and plan check fees ended the year above budget, driven by sustained increases in the City's development activity. During FY2023-24, the City experienced a slight increase in issued single-family residential building permits and several large projects in the commercial construction sector. Engineering inspection fees also ended the year higher than budget, largely due to high levels of utility infrastructure inspection fees collected. The Development Services Department recovers the cost of staff labor for utility infrastructure related inspections from the utility franchise fees received in the General Fund.

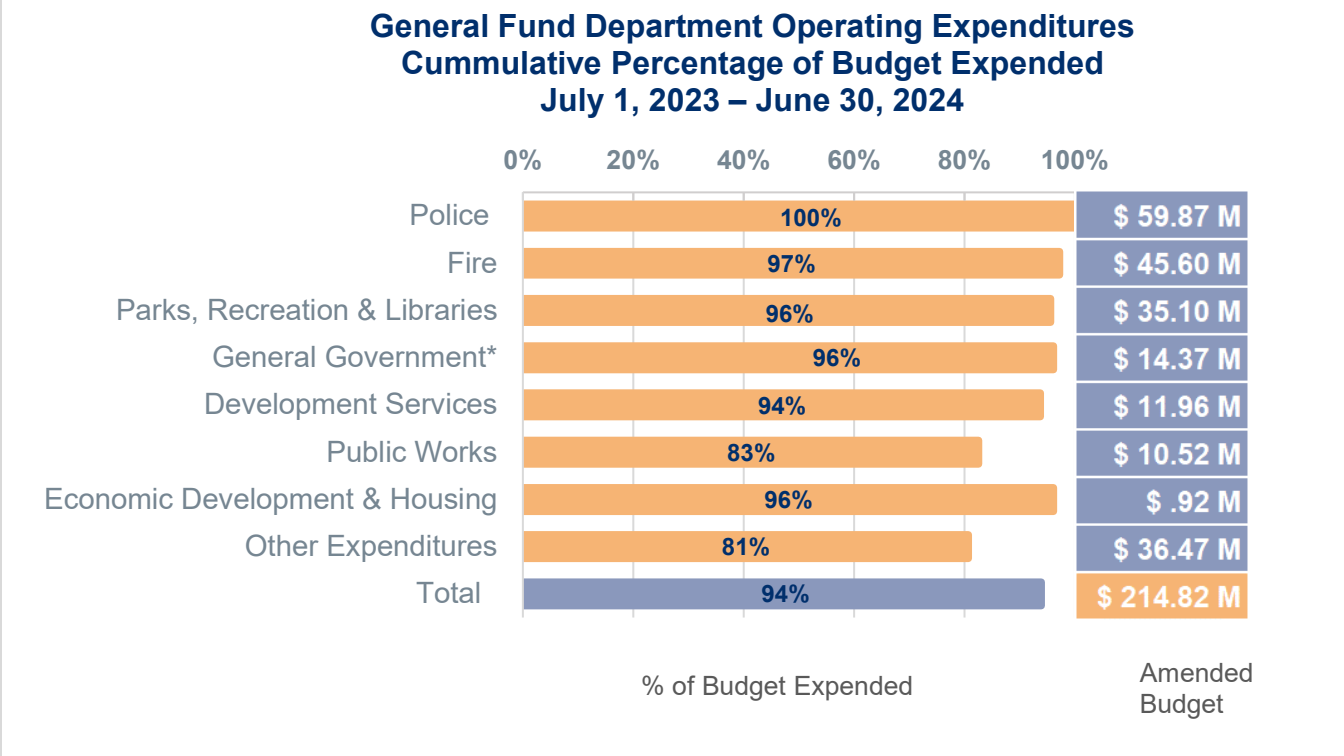
Other Revenues

Other revenues include reimbursements from the state, development reimbursement activity, property transfer tax, business license tax, rental payments, animal licensing, passport processing, permit franchise, and other fees. Revenues in this category ended the year 16 percent above budget ($2.5 million). The main drivers for this positive variance include higher-than-anticipated interest and investment revenue ($1.1 million), business license tax and other permits and fees ($0.5 million), grants ($0.5 million), property transfer tax revenue ($0.2 million), and special police fees ($0.1 million).

General Fund: Operating Expenditures

BUDGET TO CUMULATIVE EXPENDITURE COMPARISON
July 1, 2023 – June 30, 2024

Department	Amended Budget	Cumulative Expenditures	Variance	% of Budget Expended
Police	$ 59,871,863	$ 59,795,859	$ (76,004)	100%
Fire	45,603,568	44,330,610	(1,272,958)	97%
Parks, Recreation & Libraries	35,101,143	33,559,367	(1,541,776)	96%
General Government*	14,372,230	13,814,015	(558,215)	96%
Development Services	11,964,644	11,217,967	(746,677)	94%
Public Works	10,523,233	8,689,478	(1,833,755)	83%
Economic Development & Housing	915,697	879,881	(35,816)	96%
Other Expenditures (Includes Annexation Payments and Transfers Out)	36,466,552	29,427,161	(7,039,391)	81%
TOTAL	**$ 214,818,930**	**$ 201,714,338**	**$ (13,104,592)**	**94%**
Encumbrance Reserve*	(497,642)	-	(497,642)	
TOTAL	**$ 214,321,288**	**$ 201,714,338**	**$ (12,606,950)**	**94%**



The General Government departments in the General Fund are: City Council, City Manager's Office, City Attorney's Office, City Clerk, Finance, Public Affairs and Communications, and Human Resources.
*** The encumbrance reserve is for future expenditures that have been committed but will be paid in a future fiscal year.*

General Fund expenditures through the end of the fiscal year were six percent below estimates. The lower spending in General Fund departments is primarily due to cost savings from vacant positions in Fire, PRL, Development Services, and Public Works, as well as underspending on materials, services, and supplies. Some examples include:

- The Fire Department was underspent by three percent due to salary savings related to retirements.
- PRL expenditures ended the fiscal year four percent under budget, primarily due to position vacancies and cost savings in professional services, utility charges, and maintenance costs.
- Development Services expenditures finished the year under budget at 94 percent due to salary savings from vacant positions and lower-than-expected materials, services, and supplies expenses.
- Public Works expenditures through the fourth quarter were at 83 percent of the budget due to several factors, including vacancies in the Engineering and Street Maintenance Divisions, as well as lower-than-anticipated spending in materials, services, and supplies. Increased rainfall over the last two seasons shifted drainage operations to maintenance-heavy activities like outfall cleanout and floodwall rehabilitation, which required fewer materials and lower spending on repairs and maintenance. Additionally, higher recovery of labor costs in the Engineering and Streets Divisions reduced spending on paving operations due to resurfacing preparation focused on pavement cracking mitigation, and lower-than-expected materials, services, and supplies in the Facilities Division contributed to these results.
- The Economic Development Department closed the year at 96 percent of the budget due to lower-than-expected expenditures on professional services, software, and equipment.

The Other Expenditures category includes annexation tax sharing agreement payments to the Council and transfers to other City funds. Savings in this category include the deferred CalPERS ADP payment of $4.6 million, unused contingency funds of $2 million, and leave payoff savings of $0.4 million.

Enterprise Funds: Operating Revenues

The table below displays data for operating revenue in the City's seven enterprise funds. Following the table are details on each.

BUDGET TO CUMULATIVE REVENUE COMPARISON
July 1, 2023 – June 30, 2024

Fund	Amended Budget	Cumulative Revenues	Balance Remaining	% of Budget Collected
Electric Operations	$ 194,129,579	$ 215,058,177	$ 20,928,598	111%
Water Operations	42,537,264	42,649,658	112,394	100%
Wastewater Operations	51,602,124	56,886,527	5,284,403	110%
Waste Services Operations	42,601,468	44,055,517	1,454,049	103%
Transit	8,463,156	7,393,957	(1,069,199)	87%
Transportation	2,105,285	1,545,415	(559,870)	73%
Youth Development	8,623,077	6,746,268	(1,876,809)	78%

- **Electric Fund**

  Operating revenues in the Electric Fund exceeded the budget by $20.9 million through the end of the fiscal year. Factors contributing to this include:

  - Retail sales exceeded projections by $3.5 million due to higher-than-expected customer usage during times of warmer-than-average temperatures.
  - An increase in wholesale energy sales of $6.9 million, primarily from a one-time transaction to trading partners in the Pacific Northwest during a significant power shortage in mid-January.
  - The unbudgeted sale of freely allocated Greenhouse Gas (GHG) emission allowances from the California Air Resources Board (CARB) as part of the California Greenhouse Gas Cap-and-Trade program for $12.2 million. An allowance is a tradable permit to emit one metric ton of carbon dioxide equivalent greenhouse gas emission. Roseville Electric consigned unused allowances to auction, contributing to higher-than-anticipated revenues. The entirety of the GHG revenue is planned to support the costs associated with the Advanced Metering Infrastructure (AMI) capital project incurred in FY2024-25.
  - An offset of $1.7 million due to the reduction in lease revenue from the California Department of Water Resources (CDWR) for the use of the Roseville Energy Park (REP) site for two combustion turbine generators. This decline in revenue is a direct result of the termination of the agreement with the state. Subsequent to year end, Roseville took ownership of the two CDWR units.

- **Water Operations Fund**

  Revenues in the Water Operations Fund were on target through the fourth quarter of the fiscal year. Although utility service charges were under budget by $191,000, higher-than-expected interest and investment income, wheeling charges, and other revenues compensated for the shortage, exceeding the budget by $112,000, which is less than 0.3 percent of the estimated revenues for the fiscal year.

- **Wastewater Operations Fund**

  Revenues in the Wastewater Operations Fund ended the fiscal year higher than the budget by $5.3 million (10 percent) due to the following:

  - Reimbursements of wastewater operating charges from regional partners were $2.9 million above budget. The actual reimbursement received from South Placer Wastewater Authority partners was higher than anticipated. Revenues for these reimbursements are difficult to estimate as they are based on actual operating and regional rehabilitation project expenditures, the latter of which may span multiple years despite often being budgeted in a single year.
  - Utility service charges were $1.4 million above budget due to greater than anticipated commercial consumption and new development bringing more customers than expected.
  - Recycled water sales were $0.4 million above budget. This revenue fluctuates based on weather, drought conditions, and changing customer use patterns.
  - Fuel recovery sales, where renewable natural gas recovered by the wastewater treatment process is sold to the Waste Services utility to power its fleet, were $0.2 million above budget.
  - Higher-than-expected interest and investment income by $0.4 million.

- **Waste Services Operations Fund**

  Waste Services Operations Fund revenues ended the fiscal year $1.4 million (three percent) above budget, primarily driven by the following:

  - Utility service charges were $0.6 million above budget due to increased consumption and new development.
  - Interest and investment revenues were $0.4 million above budget.
  - Unbudgeted revenues for cardboard hauls of $0.3 million, and $0.1 million in other revenues.

- **Transit Fund and Transportation Fund**

  Revenues for the Transit and Transportation Funds ended the year below budget but aligned with actual expenditures, reflecting the nature of Local Transportation Funds (LTF), a primary funding source for both funds. LTF revenues are restricted to eligible activities and are directly tied to actual spending needs. For the Transit Fund, lower costs incurred during the year for eligible transit operations resulted in reduced revenues. Similarly, Transportation Fund revenues were below budget due to lower-than-anticipated expenditures, including salary savings and unspent materials, services, and supplies funding, as detailed further in this report.

- **Youth Development Fund**

  Revenues in the Youth Development Fund ended the year at 78 percent of the budget. Although registration held steady for preschool and grant funded programs, Adventure Club registrations were slightly lower than anticipated due to a second state-mandated after-school program provider offering a similar service to families on school campuses. Additionally, limited staffing resources have made expanding registration at multiple Adventure Club sites challenging, impacting the ability to generate additional revenue.

Enterprise Funds: Operating Expenditures

The table below displays data for operating expenditures in the City's seven enterprise funds. Following the table are details on each.

BUDGET TO CUMULATIVE EXPENDITURE COMPARISON
July 1, 2023 – June 30, 2024

Fund	Amended Budget	Cumulative Expenditures	Variance	% of Budget Expended
Electric Operations	$ 179,253,120	$ 168,522,838	$ (10,730,282)	94%
Water Operations	48,080,010	41,658,165	(6,421,845)	87%
Wastewater Operations	58,492,432	53,728,698	(4,763,734)	92%
Waste Services Operations	46,763,959	41,754,096	(5,009,863)	89%
Transit	8,718,716	7,406,088	(1,312,628)	85%
Transportation	2,163,289	1,877,831	(285,458)	87%
Youth Development	8,785,635	7,794,806	(990,829)	89%

- **Electric Fund**

  Operating expenses for the Electric Fund ended the year at $10.7 million under budget due to the following:

  - Lower-than-expected power supply costs, as Roseville Electric used fewer purchased renewable energy certificates (RECs) than anticipated to meet state requirements. Purchasing RECs helps Roseville Electric meet renewable energy targets when not enough renewable energy has been generated. This lower-than-expected RECs usage, along with reduced chemical consumption, added up to $2.6 million in savings.
  - Routine maintenance expenses were $2.5 million under budget as a result of extended power plant outages, reduced support for the state's two combustion turbine generators and, despite higher-than-anticipated power plant repair and maintenance costs, due to emergency power

general work necessitated by outages, and unexpected failure of a variable frequency drive (VFD) at the Roseville Energy Park.
- Underspending of public program rebate funds by $2.2 million, resulting from significant delays in all-electric home construction.
- Savings of $1.4 million in maintenance, professional services, advertising, memberships, and utility expenses.
- Salary savings of $1.8 million, partially offset by increased distribution overtime expenses of $1.1 million related to responses to windstorms early in the year and other unplanned operational needs.
- Increased labor cost reimbursements for $1.3 million related to work performed on capital projects.

- **Water Operations Fund**

  Expenses in the Water Operations fund ended the year $6.4 million below budget because of the following:

  - Most of the savings are due to a delay of several projects and studies, including updates to Roseville's Water Master Plan, hydraulic model updates, and workforce planning studies (most of these are planned to begin in FY2024-25).
  - Salary savings of $2.2 million related to vacancies due to difficulties recruiting experienced employees.
  - Lower than estimated potable water generation costs of $0.6 million. This budget is based on contracted raw water amounts, but actual costs fluctuate with weather, regulations, drought conditions, and changing customer use patterns.

- **Wastewater Operations Fund**

  Wastewater Operating Fund expenses ended the year $4.7 million lower than budget primarily due to the following factors:

  - Cost savings of $1.6 million from reduced utility charges. While electricity expenses continue to rise, upgrades like the Energy Recovery project have allowed staff to offset some of these costs using gas generated at the treatment plant as an energy source to power the plant.
  - Salary savings of $1.6 million related to vacancies. Like the Water Utility, hiring experienced employees has been difficult, resulting in salary savings and lower-than-budgeted training and travel expenses.

- **Waste Services Operations Fund**

  Waste Services Operations Fund expenses ended the year $5 million under budget primarily due to the following:

  - Salary savings of $1.6 million related to vacancies due to difficulties recruiting experienced employees.
  - Cost savings of $1.3 million due to the delay of several projects, most of these are now planned to begin in FY2024-25.
  - Fuel costs for trucks by using renewable natural gas produced at the Pleasant Grove Wastewater Treatment Plant.
  - Professional services expenses ended the year under budget due to planned consulting work not required this year.

  Net positive year-end results in all three Environmental Utilities operating funds (Water, Wastewater, and Waste Services) will be transferred to rehabilitation funds for projects such as the utility operations center and fleet electrification, or to rate stabilization funds to mitigate future rate increases.

- **Transit Fund and Transportation Fund**

  Expenditures for the Transit Fund ended the year below budget due to several factors. Lower-than-expected ridership reduced the need for contracted transit services, while the bus shelter replacement project was delayed, deferring planned spending. Additionally, salary savings from vacant positions and reduced repair and maintenance needs further contributed to the overall reduction in expenditures.

  Transportation Fund expenditures also ended the year below budget for several reasons. Salary savings were realized due to vacancies, while training and travel expenses came in lower than expected. Additional savings were achieved in materials and supplies, as fewer repairs were needed for trail signs and trail striping, and the BikeFest event was completed under budget. The difference between revenues and expenditures reflects the utilization of available Transportation Fund resources (fund balance).

- **Youth Development Fund**

  Expenses for the Youth Development Fund ended the fiscal year at 89 percent of the budget as PRL staff continues to take measures to reduce operational costs to offset the revenue shortfall.

Other Revenues: Fire Facilities, Public Facilities, and Strategic Improvement Funds

BUDGET TO CUMULATIVE REVENUE COMPARISON
July 1, 2023 – June 30, 2024

	FY2022-23	FY2023-24			
	Actuals	Amended Budget	Cumulative Revenues	Variance	% of Budget Collected
Fire Facilities	$ 2,274,303	$ 1,594,698	$ 2,127,727	$ (533,029)	133%
Public Facilities	7,591,545	6,476,821	6,688,897	(212,076)	103%
Strategic Improvement	6,815,076	2,286,667	2,599,327	(312,660)	114%

The table above shows revenues in the Fire Facilities, Public Facilities, and Strategic Improvement Funds (SIF) through the fourth quarter of FY2022-23 and FY2023-24. 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. Revenues for the Fire Facilities surpassed the budget estimate through year-end by 33 percent as a result of increased fee collections and higher-than-expected interest revenue. Public Facilities and Strategic Improvement Funds ended the fourth quarter at 103 percent and 114 percent, respectively mainly due to higher than estimated interest revenues. FY2022-23 SIF revenues included a one-time transfer of $4 million from the General Fund Capital Reserve Fund to pay for part of the Westbrook Boulevard – Segment 4 project.

City of Roseville

Quarterly Report on Sales Tax and Business Activity

Top 25 Sales Tax Remitters

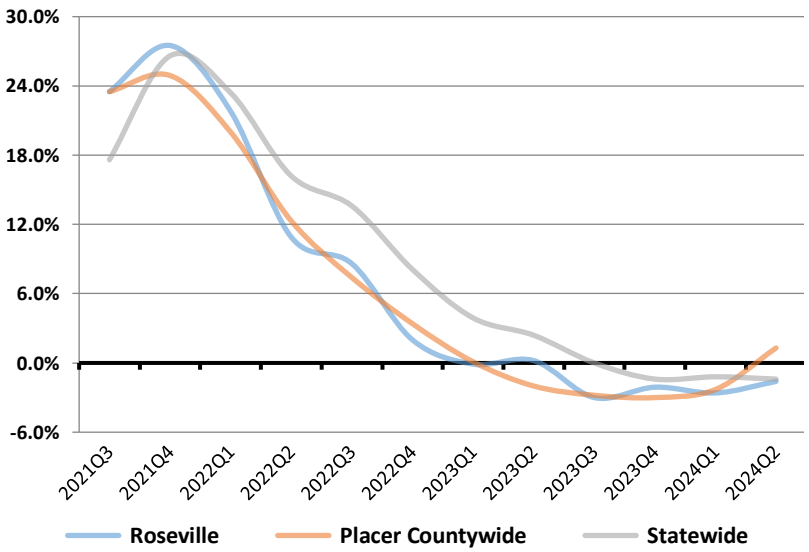
ARCO AM/PM MINI MARTS
AUTONATION HONDA
CARMAX AUTO SUPERSTORES
CHEVRON SERVICE STATIONS
COSTCO WHOLESALE
ECHOPARK AUTOMOTIVE
FEDEX OFFICE
FUTURE FORD
FUTURE NISSAN
GMC RELIABLE
HOME DEPOT
LEXUS OF ROSEVILLE
MACY'S DEPARTMENT STORE
MCKESSON MEDICAL -SURGICAL
NIELLO ACURA
NORDSTROM DEPARTMENT STORE
ROBERT BOSCH SEMICONDUCTOR
ROSEVILLE CHEVROLET
ROSEVILLE HYUNDAI
ROSEVILLE KIA
ROSEVILLE TOYOTA & SCION
SAM'S CLUB
TARGET STORES
VANDERBEEK MOTORS
WAL MART STORES

2nd Quarter 2024 in Review

California sales tax cash receipts decreased by 1.7% from the same quarter last year. In this jurisdiction sales tax cash receipts increased by 4.5% from the same quarter last year due to a increase of $81,266,000 in Taxable Sales.

Cash Receipts	Quarter	Annual
Roseville	4.5%	-1.6%
Placer Countywide Pool	18.6%	-9.2%
Placer Countywide	9.1%	1.3%
Sacramento Valley Region	1.2%	-0.3%
Statewide	-1.7%	-1.4%

Annualized Percent Change in Sales Tax Cash Receipts



Business Activity

	Roseville		California	
	Quarter	Annual	Quarter	Annual
General Retail (e.g., dept. stores, misc. retail)	**6.7%**	**-0.1%**	0.2%	0.0%
Food Products (e.g., markets and restaurants)	**1.9%**	**1.7%**	0.5%	0.1%
Transportation (e.g., new & used autos, gas stations)	**-5.3%**	**-3.0%**	-6.0%	-6.3%
Construction (e.g., retail & wholesale construction)	**7.1%**	**4.1%**	-1.3%	-2.3%
Business To Business (e.g., IT, industrial equip. etc.)	**27.8%**	**9.1%**	-2.8%	-4.0%
TOTAL LOCAL BUSINESS ACTIVITY	**4.0%**	**0.5%**	-1.8%	-2.3%
COUNTYWIDE POOL ACTIVITY	**13.6%**	**-11.8%**	1.1%	-4.4%

City of Roseville

News

- **Economic Activity:** Real Gross Domestic Product (GDP) increased at an annual rate of 2.8% in the second quarter of 2024. U.S. inflation slowed to 2.9% in July of 2024, down 6.2 percentage point from its most recent peak of 9.1% in June 2022. California's headline inflation stayed constant at 3.3% year over year as of June 2024, down from 3.5% in December of 2023. (DIR, BEA, BLS, August Finance Bulletin)

- **Employment:** The U.S. unemployment rate increased to 4.3% in July of 2024. California's unemployment rate decreased slightly to 5.2% in July of 2024, .5 percentage point higher than July of 2023 rate of 4.7%. (EDD, BLS, August Finance Bulletin)

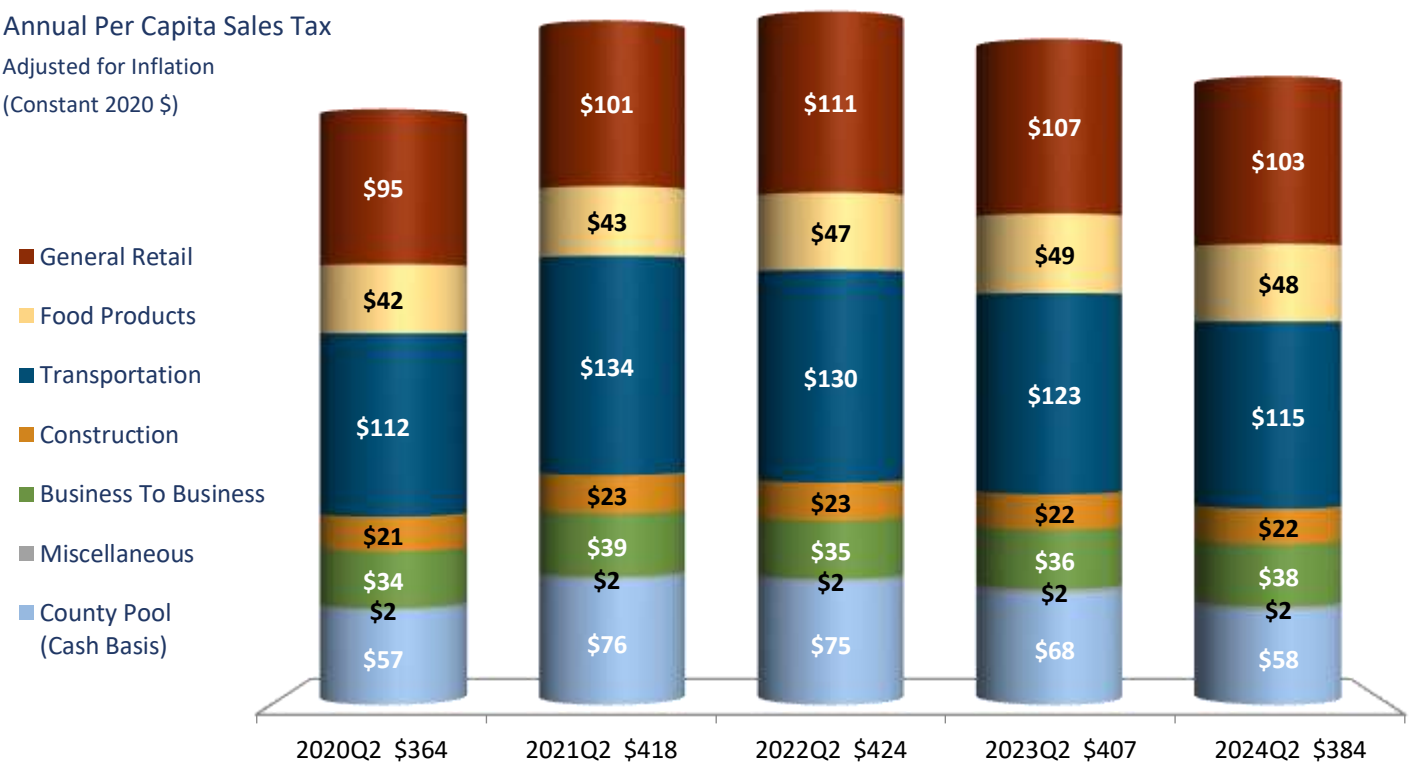
- **Personal Income:** U.S. personal income increased by 4.4% for the second quarter of 2024, compared to same quarter previous year. Compensation of employees increased by 4.8%, while personal current taxes increased by 11.0% from the previous period, resulting in a net gain of 3.6% in disposable income. The increase in personal outlays such as personal consumption and expenditures (PCE), personal interest payments, and personal current transfer payments resulted in a decrease of 29.9% in US personal savings for the second quarter of 2024, compared to same quarter previous year. (BEA)

Roseville

Annual Per Capita Sales Tax

Adjusted for Inflation

(Constant 2020 $)



COUNCIL COMMUNICATION

CC #: 3744
File #: 0201 & 0201-01

Title:	Fiscal Year 2023-24 Year-End Financial Report and Fiscal Year 2024-25 - Budget Adjustments
Contact:	N. Rothlisberger 916-774-5314 nrothlisberger@roseville.ca.us

Meeting Date: 2/5/2025
Item #: 8.1.

RECOMMENDATION TO COUNCIL

Staff recommends that the City Council accept the FY2023-24 Year-End Report and adopt an ordinance to approve adjustments to the FY2024-25 budget.

BACKGROUND

Fiscal Year 2023-24 Year-End Financial Report
The attached report contains information regarding the City's financial performance from July 1, 2023 through June 30, 2024, for the General Fund, the enterprise operating funds, and revenues in select other funds.

General Fund
The General Fund ended FY2023-24 with a $15.86 million surplus. The ongoing effects of inflation, high interest rates, and a shift in spending from taxable goods to non-taxable services, all contributed to a shortfall in sales tax revenues of about $2.40 million from budget estimates. This is also a slight decline (less than one percent) from the prior year. Property taxes, however, finished the year $2.23 million higher than expected due to rising property values and new construction. Other revenues exceeded projections as well. This combined net positive result of $3.26 million in revenues, coupled with $12.60 million in expenditure savings (equivalent to four percent of operating expenditures) due to vacant positions, deferring the nearly $4.6 million additional discretionary payment to CalPERS, and underspending on materials, services, and supplies, resulted in the $15.86 million General Fund surplus.

General Fund FY2023-24 Year-End Results (Operating and Non-Operating)	Variance from Budget ($)
Sales and Use Tax - Bradley Burns	$ (2,565,000)
Sales and Use Tax - Measure B	169,000
Property Tax	2,231,000
Other Revenues	3,425,000
Revenue surplus	**3,260,000**
Expenditure savings	**12,600,000**
Total General Fund Year-End Surplus	**$ 15,860,000**

Enterprise Operating Funds
Electric, Water, Wastewater and Waste Services revenues came in at or above budget estimates. Revenues in Transit and

Electric, Water, Wastewater, and Waste Services revenues came in at or above budget estimates. Revenues in Transit and Transportation both fell short of budget estimates but aligned with actual expenditures. Revenues in these funds are based on Local Transportation Fund reimbursements of expenditures; lower expenditures than budgeted—due to factors including vacant positions and reduced repair and maintenance needs—led to lower revenues than budgeted. All enterprise funds ended the year within their expenditure budgets.

Other Funds
Revenues in the Fire Facilities, Public Facilities, and Strategic Improvement Funds surpassed their budgets by $533,000, $212,000, and $313,000, respectively. Factors that contributed to these favorable variances included continued growth in development activities and higher than expected interest revenue.

Fiscal Year 2024-25 Budget Adjustments
Staff recommends adjusting the FY2024-25 budget to appropriate the full amount of the FY2023-24 General Fund Surplus ($15.86 million) to the following one-time projects, transfers, and other expenditures:

1. Parks, Recreation, and Libraries Department (PRL) projects: $4,030,000
PRL requests a budget adjustment to appropriate $4,030,000 of the FY2023-24 General Fund surplus to fund the following projects :

• $3,150,000 in the General Fund to increase the budget for The Courts at Gibson Park Frontage project ($150,000) and establish the new West Side Maintenance Yard project ($3,000,000). The purpose of the West Side Maintenance Yard Project is to build a satellite corporation yard on the western side of the City. This project will include storage for equipment and materials, a shop, office space for Operations staff and other support features to ensure efficient operations to better serve our residents.

• $630,000 for the Youth Development Fund to increase the budgets for six existing projects (Adventure Club Flooring and Painting - $208,000, Adventure Club Interior Cabinets and Counters - $80,000, Adventure Club Exterior Paint and Siding - $140,000, Adventure Club HVAC Replacement - $85,000, Adventure Club Ramps - $15,000, Adventure Club Roof Repair and Replacement - $50,000 and the establishment of one new project (Adventure Club Programmable Locks - $52,000)

• $250,000 for the Parks, Recreation and Library Capital Projects Fund to establish the new Vernon Street Town Square Spray Ground Upgrades project and fund the design phase

2. Police Department Projects ($930,000)
The Police Department requests the establishment of two new projects: (1) Police Body-Worn Camera Replacement - $480,000 and (2) Police Equipment Replacement - $450,000. Staff recommends appropriating $930,000 of the FY2023-24 year-end General Fund surplus to the Equipment Replacement Fund to establish these projects to replace/purchase body-worn cameras, rifle rated ballistic vests, rifle optics, ballistic shields, unmanned aerial system drones, and a drug detection testing system.

3. Fleet Replacement Fund Balance Augmentation ($1,531,000)
Staff have identified a $1.531 million shortfall in General Fund vehicle replacement funding for the upcoming fiscal year (FY2025-26). The shortfall is broken down by department as follows: Police - $457,291, Fire - $691,268, PRL - $140,497, Public Works - $226,943, and Development Services - $15,001. To address this anticipated funding gap, staff recommends utilizing $1.531 million from the FY2023-24 General Fund surplus.

4. Payment to CalPERS and Transfers to Other Funds ($9,369,000)
Staff recommends appropriating $9,369,000 of the FY2023-24 General Fund year-end surplus to fund the following one-time expenditures: (1) make the $4,577,924 additional discretionary payment (ADP) to CalPERS which was deferred in FY2023-24 due to concerns about reduced sales tax revenues, (2) transfer $1,500,000 to the General Fund Capital Reserve Fund to fund future capital projects, (3) transfer $1,750,000 to the Strategic Improvement Fund for future strategic investments, and (4) transfer $1,541,076 to the Pension Reserve Trust Fund to mitigate this long-term liability and its increasing costs.

FISCAL IMPACT

The recommended adjustments to the FY2024-25 budget will result in the changes in the table below. The total reduction to the General Fund balance equals $15.86 million—the amount of the FY2023-24 surplus.

Budget adjustment	Fund	Adjustment		
		Expense budget	Revenue budget	Fund balance
1 PRL Projects	General	$3,150,000	-	($4,030,000)
	Youth Development	$630,000	$630,000	-
	PRL Capital Projects	$250,000	$250,000	-
2 Police Projects	General	$930,000	-	($930,000)
	Equipment Replacement	$930,000	$930,000	-
3 Fleet Replacement	General	$1,531,000	-	($1,531,000)

	Fund Augmentation	Fleet Replacement	-	$1,531,000	$1,531,000
4	**Payment to CalPERS and Transfers to Other Funds**	General	$4,577,927	-	($9,369,000)
		General Fund Capital Reserve	-	$1,500,000	$1,500,000
		Strategic Improvement	-	$1,750,000	$1,750,000
		Pension Reserve Trust	-	$1,541,076	$1,541,076

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 the recommended adjustments to the FY2024-25 budget meets the above criteria and is not subject to CEQA. No additional environmental review is required.

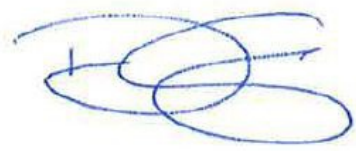
CITY COUNCIL STRATEGIC PLAN/OVERARCHING GOALS

Goal A – Remain fiscally responsible in a changing world
Goal C – Maintain a safe and healthy community
Goal F – Invest in well-planned infrastructure and growth

Respectfully Submitted,

Nancy Rothlisberger, Budget Manager

Dennis Kauffman, Assistant City Manager/Chief Financial Officer



Dominick Casey, City Manager

ATTACHMENTS:

Description
Ordinance 6912
FY2023-24 Fourth Quarter Report

REVIEWERS:

Department	Reviewer	Action	Date
FIN - Budget	Pettingell, Scott	Approved	1/22/2025 - 2:19 PM
FIN - Budget	Kauffman, Dennis	Approved	1/22/2025 - 2:43 PM
Paralegal	Hakala, Gretchen	Approved	1/23/2025 - 12:52 PM
City Clerk	Lipp, Melissa	Approved	1/23/2025 - 1:41 PM
Assistant City Manager	DeVore, Ryan	Approved	1/23/2025 - 4:21 PM
Chief Financial Officer	Kauffman, Dennis	Approved	1/23/2025 - 10:03 PM
City Attorney	Sheidenberger, Michelle	Approved	1/24/2025 - 1:57 PM
City Manager	Six, Katrina	Approved	1/27/2025 - 3:02 PM
City Clerk	Six, Katrina	Approved	1/27/2025 - 3:02 PM

City of Roseville
GL Detail
FY 2023-24

FUND	ACCOUNT	CENTER	BUDGET PERIOD	TOTAL BIUDGET	REVENUES	
1001	4061	10001	Jul-23	29,775,000		
			Sep-23		2,515,271.20	July
			Oct-23		2,425,712.28	August
			Nov-23		2,354,357.00	September
			Dec-23		2,253,080.85	October
			Jan-24		2,093,947.63	November
			Feb-24		3,248,867.56	December
			Mar-24		2,130,378.13	January
			Apr-24		1,957,299.81	February
			May-24		2,729,194.91	March
			Jun-24		2,177,237.39	April
			Jun-24		2,511,902.86	May
			Jun-24		3,330,672.95	June
			Jun-24		216,280.00	Gross-up FY2023-24 admin fees
				29,775,000	29,944,202.57	

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
STATEMENT OF DISTRICT TAX DISTRIBUTION

Juris Code: 697
Date: 09/08/2023
For the periods shown below
Payee: **CITY OF ROSEVILLE TRANS & USE**
CHIEF FINANCIAL OFFICER

Current Distributions	JUL 2023	627,271.20
Current Advance	JUL 2023	1,888,000.00
Prior Credits		0.00
Balance	JUL 2023	2,515,271.20
Total Payment (by EFT)		2,515,271.20

Current Distributions Breakdown by Period:

Distribution Prior to 1st Quarter 2023	265,460.29
Distribution 1st Quarter 2023	16,685.30
Distribution 2nd Quarter 2023	258,163.66
Distribution 3rd Quarter 2023	86,924.59
Distribution 4th Quarter 2023	37.36
Current Distributions (As Above)	627,271.20

If you would like to request older statements or have any questions, please contact CDTFA Local Revenue Branch by email at jservices@cdtfa.ca.gov, phone at (916) 324-3000, or mail:

California Department of Tax and Fee Administration
Local Revenue Branch, MIC: 27
PO Box 942879
Sacramento, CA 94279-0027

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
STATEMENT OF DISTRICT TAX DISTRIBUTION

Juris Code: 697
Date: 10/06/2023
For the periods shown below
Payee: **CITY OF ROSEVILLE TRANS & USE**
CHIEF FINANCIAL OFFICER

Current Distributions	AUG 2023	523,712.28
Current Advance	AUG 2023	1,902,000.00
Prior Credits		0.00
Balance	AUG 2023	2,425,712.28
Total Payment (by EFT)		2,425,712.28

Current Distributions Breakdown by Period:

Distribution Prior to 1st Quarter 2023	8,744.69
Distribution 1st Quarter 2023	-5,274.69
Distribution 2nd Quarter 2023	23,741.53
Distribution 3rd Quarter 2023	496,458.74
Distribution 4th Quarter 2023	42.01
Current Distributions (As Above)	523,712.28

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CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
STATEMENT OF DISTRICT TAX DISTRIBUTION

Juris Code: 697
Date: 11/15/2023
For the periods shown below
Payee: **CITY OF ROSEVILLE TRANS & USE**
CHIEF FINANCIAL OFFICER

Total Due	3rd QTR 2023	7,354,790.48
Prior Credits		0.00
Prior Distributions	3rd QTR 2023	-1,150,983.48
Prior Advances	3rd QTR 2023	-3,790,000.00
Cost of Admin		-59,450.00
Balance	3rd QTR 2023	2,354,357.00
Total Payment (by EFT)		2,354,357.00

Total Due Breakdown by Period:

Distribution Prior to 1st Quarter 2023	282,248.54
Distribution 1st Quarter 2023	-682.17
Distribution 2nd Quarter 2023	311,705.77
Distribution 3rd Quarter 2023	6,760,231.08
Distribution 4th Quarter 2023	1,287.26
Total Due (As Above)	7,354,790.48

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Sacramento, CA 94279-0027

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
STATEMENT OF DISTRICT TAX DISTRIBUTION

Juris Code: 697
Date: 12/08/2023
For the periods shown below
Payee: **CITY OF ROSEVILLE TRANS & USE**
CHIEF FINANCIAL OFFICER

Current Distributions	OCT 2023	327,080.85
Current Advance	OCT 2023	1,926,000.00
Prior Credits		0.00
Balance	OCT 2023	2,253,080.85
Total Payment (by EFT)		2,253,080.85

Current Distributions Breakdown by Period:

Distribution Prior to 2nd Quarter 2023	10,074.70
Distribution 2nd Quarter 2023	6,341.05
Distribution 3rd Quarter 2023	227,013.39
Distribution 4th Quarter 2023	83,651.71
Distribution 1st Quarter 2024	0.00
Current Distributions (As Above)	327,080.85

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Sacramento, CA 94279-0027

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
STATEMENT OF DISTRICT TAX DISTRIBUTION

Juris Code: 697
Date: 01/05/2024
For the periods shown below
Payee: **CITY OF ROSEVILLE TRANS & USE**
CHIEF FINANCIAL OFFICER

Current Distributions	NOV 2023	122,647.63
Current Advance	NOV 2023	1,971,300.00
Prior Credits		0.00
Balance	NOV 2023	2,093,947.63
Total Payment (by EFT)		2,093,947.63

Current Distributions Breakdown by Period:

Distribution Prior to 2nd Quarter 2023	11,683.58
Distribution 2nd Quarter 2023	3,826.79
Distribution 3rd Quarter 2023	29,498.01
Distribution 4th Quarter 2023	77,633.17
Distribution 1st Quarter 2024	6.08
Current Distributions (As Above)	122,647.63

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Sacramento, CA 94279-0027

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
STATEMENT OF DISTRICT TAX DISTRIBUTION

Juris Code: 697
Date: 02/15/2024
For the periods shown below
Payee: **CITY OF ROSEVILLE TRANS & USE**
CHIEF FINANCIAL OFFICER

Total Due	4th QTR 2023	7,655,346.04
Prior Credits		0.00
Prior Distributions	4th QTR 2023	-449,728.48
Prior Advances	4th QTR 2023	-3,897,300.00
Cost of Admin		-59,450.00
Balance	4th QTR 2023	3,248,867.56
Total Payment (by EFT)		3,248,867.56

Total Due Breakdown by Period:

Distribution Prior to 2nd Quarter 2023	39,127.60
Distribution 2nd Quarter 2023	13,446.73
Distribution 3rd Quarter 2023	285,448.73
Distribution 4th Quarter 2023	7,316,291.71
Distribution 1st Quarter 2024	1,031.27
Total Due (As Above)	7,655,346.04

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CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
STATEMENT OF DISTRICT TAX DISTRIBUTION

Juris Code: 697
Date: 03/08/2024
For the periods shown below
Payee: **CITY OF ROSEVILLE TRANS & USE**
CHIEF FINANCIAL OFFICER

Current Distributions	JAN 2024	444,578.13
Current Advance	JAN 2024	1,685,800.00
Prior Credits		0.00
Balance	JAN 2024	2,130,378.13
Total Payment (by EFT)		2,130,378.13

Current Distributions Breakdown by Period:

Distribution Prior to 3rd Quarter 2023	12,188.74
Distribution 3rd Quarter 2023	5,909.41
Distribution 4th Quarter 2023	361,940.17
Distribution 1st Quarter 2024	64,539.81
Distribution 2nd Quarter 2024	0.00
Current Distributions (As Above)	444,578.13

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PO Box 942879
Sacramento, CA 94279-0027

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
STATEMENT OF DISTRICT TAX DISTRIBUTION

Juris Code: 697
Date: 04/05/2024
For the periods shown below
Payee: **CITY OF ROSEVILLE TRANS & USE**
CHIEF FINANCIAL OFFICER

Current Distributions	FEB 2024	160,599.81
Current Advance	FEB 2024	1,796,700.00
Prior Credits		0.00
Balance	FEB 2024	1,957,299.81
Total Payment (by EFT)		1,957,299.81

Current Distributions Breakdown by Period:

Distribution Prior to 3rd Quarter 2023	3,172.18
Distribution 3rd Quarter 2023	12,486.21
Distribution 4th Quarter 2023	29,473.87
Distribution 1st Quarter 2024	115,448.10
Distribution 2nd Quarter 2024	19.45
Current Distributions (As Above)	160,599.81

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Local Revenue Branch, MIC: 27
PO Box 942879
Sacramento, CA 94279-0027

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
STATEMENT OF DISTRICT TAX DISTRIBUTION

Juris Code: 697
Date: 05/16/2024
For the periods shown below
Payee: **CITY OF ROSEVILLE TRANS & USE**
CHIEF FINANCIAL OFFICER

Total Due	1st QTR 2024	6,864,542.85
Prior Credits		0.00
Prior Distributions	1st QTR 2024	-605,177.94
Prior Advances	1st QTR 2024	-3,482,500.00
Cost of Admin		-47,670.00
Balance	1st QTR 2024	2,729,194.91
Total Payment (by EFT)		2,729,194.91

Total Due Breakdown by Period:

Distribution Prior to 3rd Quarter 2023	21,479.39
Distribution 3rd Quarter 2023	22,550.02
Distribution 4th Quarter 2023	393,282.30
Distribution 1st Quarter 2024	6,426,219.84
Distribution 2nd Quarter 2024	1,011.30
Total Due (As Above)	6,864,542.85

If you would like to request older statements or have any questions, please contact CDTFA Local Revenue Branch by email at jservices@cdtfa.ca.gov, phone at (916) 324-3000, or mail:

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Local Revenue Branch, MIC: 27
PO Box 942879
Sacramento, CA 94279-0027

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
STATEMENT OF DISTRICT TAX DISTRIBUTION

Juris Code: 697
Date: 06/07/2024
For the periods shown below
Payee: **CITY OF ROSEVILLE TRANS & USE**
CHIEF FINANCIAL OFFICER

Current Distributions	APR 2024	346,737.39
Current Advance	APR 2024	1,830,500.00
Prior Credits		0.00
Balance	APR 2024	2,177,237.39
Total Payment (by EFT)		2,177,237.39

Current Distributions Breakdown by Period:

Distribution Prior to 4th Quarter 2023	18,450.81
Distribution 4th Quarter 2023	8,698.74
Distribution 1st Quarter 2024	241,230.36
Distribution 2nd Quarter 2024	78,357.48
Distribution 3rd Quarter 2024	0.00
Current Distributions (As Above)	346,737.39

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CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
STATEMENT OF DISTRICT TAX DISTRIBUTION

Juris Code: 697
Date: 07/03/2024
For the periods shown below
Payee: CITY OF ROSEVILLE TRANS & USE
CHIEF FINANCIAL OFFICER

Current Distributions	MAY 2024	286,502.86
Current Advance	MAY 2024	2,225,400.00
Prior Credits		0.00
Balance	MAY 2024	2,511,902.86
Total Payment (by EFT)		2,511,902.86

Current Distributions Breakdown by Period:

Distribution Prior to 4th Quarter 2023	108,971.16
Distribution 4th Quarter 2023	34,566.25
Distribution 1st Quarter 2024	47,936.42
Distribution 2nd Quarter 2024	95,029.03
Distribution 3rd Quarter 2024	0.00
Current Distributions (As Above)	286,502.86

If you would like to request older statements or have any questions, please contact CDTFA Local Revenue Branch by email at jservices@cdtfa.ca.gov, phone at (916) 324-3000, or mail:

California Department of Tax and Fee Administration
Local Revenue Branch, MIC: 27
PO Box 942879
Sacramento, CA 94279-0027

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
STATEMENT OF DISTRICT TAX DISTRIBUTION

Juris Code: 697
Date: 08/15/2024
For the periods shown below
Payee: CITY OF ROSEVILLE TRANS & USE
CHIEF FINANCIAL OFFICER

Total Due	2nd QTR 2024	8,069,523.20
Prior Credits		0.00
Prior Distributions	2nd QTR 2024	-633,240.25
Prior Advances	2nd QTR 2024	-4,055,900.00
Cost of Admin		-49,710.00
Balance	2nd QTR 2024	3,330,672.95
Total Payment (by EFT)		3,330,672.95

Total Due Breakdown by Period:

Distribution Prior to 4th Quarter 2023	152,989.43
Distribution 4th Quarter 2023	46,814.89
Distribution 1st Quarter 2024	305,657.39
Distribution 2nd Quarter 2024	7,563,365.78
Distribution 3rd Quarter 2024	695.71
Total Due (As Above)	8,069,523.20

If you would like to request older statements or have any questions, please contact CDTFA Local Revenue Branch by email at jservices@cdtfa.ca.gov, phone at (916) 324-3000, or mail:

California Department of Tax and Fee Administration
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PO Box 942879
Sacramento, CA 94279-0027

City of Roseville
General Fund Reserves Policy

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I. INTRODUCTION

The purpose of this policy is to establish targeted levels of General Fund reserves, a basic component of a financially strong city. Adequate reserves help sustain City operations when adverse or unexpected circumstances affect the City, providing resources to minimize service disruption in the event of temporary revenue shortfalls, declared disasters, or unpredicted one-time expenditures. This policy establishes the amounts the City will strive to maintain in the Emergency Reserve, Stabilization Reserve, and Litigation Reserve, and the conditions under which the reserves may be used.

II. BACKGROUND

Financial reserves strengthen the City's financial status and provide valuable resources for managing through economic cycles and addressing unexpected events. Every fund of the City represents a stand-alone financial set of accounts and has its own operating characteristics, financial capabilities, and constraints. The level of reserves needed should be based on the financial and operating characteristics of each fund.

According to the Government Finance Officers Association (GFOA), it is essential that governments maintain adequate levels of fund balance to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures) in order to protect taxpayers and employees from unexpected changes in financial conditions. GFOA recommends, at a minimum, that general-purpose governments, regardless of size, maintain an unrestricted budgetary fund balance in their General Fund of no less than two months of regular general fund operating revenues or regular General Fund operating expenditures (an amount equivalent to 16.67% of the annual budget).

This policy establishes three months of operating costs (25% of annual budgeted General Fund operating costs) as the City's target level of reserves. This targeted level of reserves consists of the City's Emergency Reserve (10% of annual budgeted General Fund operating costs) and the City's Stabilization Reserve (15% of annual budgeted General Fund operating costs). This policy also establishes $250,000 as the minimum level in the City's Litigation Reserve. The policy also outlines the methods the City will utilize to achieve the target reserve levels, defines the conditions under which these funds can be used and describes how the City's expenditure and/or revenue levels will be adjusted to match any new economic realities that are causing the use of fund balance reserves as a financing bridge.

III. POLICY

A. Minimum and Target Reserve Levels

The City will maintain an Emergency Reserve at a minimum of 10% of budgeted General Fund operating expenditures. Because the City relies on property tax and sales tax revenue to support over two-thirds of the City's General Fund budget and the negative effects on property and sales tax revenue can be significant during economic downturns, the City will seek to build up and maintain a General Fund Stabilization Reserve equal to 15% of budgeted General Fund operating expenditures as the target reserve level. The Emergency Reserve and Stabilization Reserve shall be reported as commitments of fund balance in the General Fund for external financial reporting. Appropriations from the Emergency Reserve may only be made by a vote of the City Council to meet a critical, unpredictable financial need such as a declared emergency. Appropriations from the Stabilization Reserve may only be made by a vote of the City Council in the event of temporary revenue shortfalls caused by an economic downturn.

B. Methods to Achieve Funding Levels

Funding of the General Fund Reserves will generally come from the adopted budget, year-end excess revenues over expenditures or anticipated one-time revenues. At a minimum, during the budget process, staff shall review the current and five-year projected reserves to ensure that they are appropriate given the economic and financial risk factors the City faces.

C. Criteria for Expenditure of Reserve Funds

The Reserve Funds shall not normally be applied to recurring annual operating expenditures. Appropriation from the Emergency Reserve and Stabilization Reserve Funds requires approval of at least four City Council members. The Litigation Reserve is appropriated annually in the adopted budget.

1. Emergency Reserve

The Emergency Reserve may be used to contend with significant short-term issues such as declared emergencies. It is the intent of the Council to limit use of the Emergency Reserve to addressing unanticipated, nonrecurring needs.

2. Stabilization Reserve

The Stabilization Reserve may be used strategically to allow time for the City to restructure its operation in a deliberate manner as required in an economic downturn while minimizing service disruption. Use of the Stabilization Reserve will only take place in the context of a Council-adopted long-term plan. The Stabilization Reserve is intended to be used to address significant revenue shortfalls that occur during an economic downturn until the City's operating expenditure and revenue levels are adjusted to eliminate structural deficits.

3. Litigation Reserve

The Litigation Reserve may be used for legal matters that are unforeseen and/or unusual in nature and, as a result, typically require reactive measures such as seeking a budget adjustment and a funding source. Some examples are contract disputes, municipal code enforcement, and other public safety enforcement matters. The purpose of this reserve is to address these situations by allowing for proactive handling and funding of such matters.

D. Timeline for Replenishment of the General Fund Reserves

If the General Fund Reserves are drawn down below the minimum levels, a plan will be developed and implemented to replenish the reserves. Replenishing the reserves will be a priority use of one-time resources. Generally, the City should seek to replenish the Emergency Reserve and the Litigation Reserve within one year and the Stabilization Reserve to the minimum reserve level within three years.

Annual Budget

Fiscal Year 2023-24

CITY OF ROSEVILLE CALIFORNIA

Annual Budget

Fiscal year beginning July 1, 2023

City Council

Mayor:	Bruce Houdesheldt
Vice Mayor:	Krista Bernasconi
Councilmembers:	Scott Alvord
	Tracy Mendonsa
	Pauline Roccucci
City Manager:	Dominick Casey

Submitted by the City Manager
To the Mayor and City Council on May 19, 2023

Final adoption by City Council on June 21, 2023

Prepared By Finance Staff

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AS ECONOMY REBALANCES, UNCERTAINTY PERSISTS

Higher highs and lower lows have characterized the economic swings that have occurred since the onset of the pandemic and the rebound that followed. Looking ahead, we anticipate a rebalancing of the economy, which will lead to a new set of expectations around stability.

In the meantime, predictability remains somewhat elusive, given the factors causing concern:

- The pace of inflation has accelerated and the federal government began raising interest rates after an extended period of historically low rates.
- Supply chain issues, from material sourcing to manufacturing to distribution, continue and could be exacerbated by geopolitical concerns.
- Labor shortages of the past year have started to give way to a slower hiring pace and layoffs, illustrating the compressed timeline of extremes that we've been experiencing.
- Geopolitical events, including Russia's invasion of Ukraine last year, and tensions between the U.S. and China over Taiwan, continue to have economic impacts.
- The effects of wild and unprecedented weather patterns are damaging and have intensified the focus on ways to mitigate climate change.

These factors permeate to the local level and combine with others that add complexity to the City's ability to deliver services. Within the City organization, we find that it's never easy to balance the needs of the future with the needs of today. As demands on our resources continue to grow, we must thoughtfully and carefully grow to meet them. I believe in this proposed budget we have done that. Larger trends have an impact at the city level and the following themes became clear in reviewing the budget requests from City departments:

- **Talent loss** has resulted from a competitive labor market and an expanded ability to work remotely has enticed staff to take jobs elsewhere. The pension benefits that once incentivized longevity were changed by the California Public Employees' Pension Reform Act (PEPRA) legislation in 2013, and we're seeing shorter tenures in some areas. Pandemic fatigue accelerated retirement plans for some staff.
- **Recruitment challenges** have arisen, also due to the competition in the labor market for staff. Attracting specialty positions is getting increasingly difficult. This puts more burden on existing staff and delays

our ability to focus and deliver on new and expanded priorities.

- **Inflation** is increasing the costs of contracts for materials and services, reducing the availability of funds for other items.
- **Supply chain disruption** has caused delays in development and operations throughout the community, from obtaining transformers to power new subdivisions to obtaining parts needed to operate a water feature at a new park.
- **Increasing regulations and looming deadlines** for compliance are adding costs and complexity to the way we plan and operate.
- **Aging infrastructure** for which replacement costs were underfunded during the Great Recession needs attention.

On a positive note, several factors have strengthened Roseville's ability to withstand the circumstances:

General Fund surplus

- **Underspending** in the General Fund as our staff uses the same high level of scrutiny in purchasing decisions, no matter the economic circumstances.
- **Historically higher sales tax revenues** from the pandemic rebound last year allowed the City to fund reserve funds to higher levels to weather economic headwinds.
- **Higher property tax revenues** due to higher home prices, continued development, and a competitive housing market fueled by low-interest rates and the ability to work remotely. Even though interest rates have increased, housing prices have held steady and the yearlong lag before the effects of the housing market are felt by cities provides time for planning.

Fully funded reserves

- Measure B sales tax revenue, new revenues from Measure C hotel tax revenue, and a conservative approach to budgeting have contributed to Roseville's ability to fully fund our reserves in accordance with Council policies. This further strengthens our ability to withstand the inevitable, cyclical economic downturn.

Federal funding

- Roseville has invested the **$17.6 million in one-time funds** from the American Rescue Plan Act of 2021 to assist with City and community needs, including making $1 million available to area non-profits through the competitive annual grant cycle administered by the Grants Advisory Commission.

Economic Development

- Global semiconductor manufacturer Bosch announced on April 27, 2023 its plans to acquire assets of the U.S. chipmaker TSI Semiconductors (TSI), based in Roseville and expand its semiconductor business with silicon carbide chips. Over the next years, Bosch intends to invest more than $1.5 billion in the Roseville site and convert the TSI Semiconductors manufacturing facilities to state-of-the-art processes. This will bring hundreds of new, high-wage jobs to Roseville, attract other ancillary businesses, and reinforces the significant asset of the City has in owning its own electric utility.

Proactive planning

- We had the highest-ever temperatures on record in September 2022, followed five months later by some of the coldest and wettest conditions our region has seen in decades. The Council's consistent support for infrastructure improvements over the years made our community resilient in the face of both extremes.
    - We kept the power on for the vast majority of the time in both circumstances for nearly all customers.
    - Our Federal Emergency Management Agency (FEMA) Class 1 Flood Rating improvements ensured that flooding impacts were minimal.
    - Our proactive efforts with aquifer storage and recovery the past two decades and relationships with state and federal regulators helped Roseville take advantage of banking excess water in our aquifers for dry times.
- We've had nearly a full year of a hybrid work schedule for eligible city positions. It continues to be a high priority benefit for recruiting new candidates in a highly competitive labor market and is working well.
- Roseville voters approved a 4 percent (6 percent to 10 percent) increase in the hotel tax to bring the City on par with or still below most cities in California. This was the first increase since 1975 in Roseville, and important as we continue to invest significantly in amenities that our visitors use.
- We continue to advocate strongly at the federal and state levels on legislation and regulations that are being developed at what seems like warp speed

sometimes. Our Council is adamant about protecting local control, promoting public safety, and providing value in our reliable delivery of utility services. This requires a level of attentiveness, a strong track record, and key relationships.

- Cyberattacks on nearby communities remind us of the importance of vigilance in this area for operational continuity and community trust.
- In December 2022, Roseville transitioned for the first time to a rotational mayorship per the voters' approval of charter amendments in 2020.
- Our organization has evolved due to significant turnover at all levels of the organization with retirements and other changes. We are intensifying our focus on organizational culture to ensure we remain an employer of choice and a place where people can grow both personally and professionally.

COUNCIL PRIORITIES FY2023-24

Council updates priorities in its four-year strategic plan

In October 2019, the City Council held a public workshop to set the long-term vision for our City and our top priorities for FY2020-21 through FY2023-24. Annual updates to the plan are held each spring during the budget development process for the upcoming fiscal year.

A sign of a well-developed strategic plan is its ability to withstand the test of time and changing circumstances.

This proved true throughout the wild extremes and unpredictable challenges that arose in the four years of this plan, whether they were economic, social, or environmental. The strategic plan has remained relevant and an important policy document to guide budget decisions.

Following are the priorities and strategies that emerged from the Council's February 2023 workshop, at which it updated the final year of the plan to reflect changing circumstances, work accomplished and underway, and evolving focus areas.

Maintain a safe and healthy community

- Ensure public safety service levels are maintained with facilities and staffing, and real-time crime monitoring, as the City grows.
- Continue City efforts to reduce homelessness while collaborating and advocating regionally as appropriate.
- Continue inclusiveness, equality and justice efforts for all in partnership with the community.

Remain fiscally responsible in a changing world

- Balance utility services and customer rates, given legislative mandates and rising costs.
- Seek ways to reduce pension liabilities to maintain high-quality services.

Enhance economic vitality

- Advance sports tourism strategy, including Roseville Soccer Complex.
- Support conditions that attract, promote and retain retail, commercial, and industrial opportunities that have a positive fiscal impact.
- Consider strategic reserves and other funding for vacant storefronts, façade improvements, corridor rehabilitation and other opportunities to adapt to changing economic conditions.
- Implement Economic Development Strategy.

Invest in well-planned infrastructure and growth

- Reinvest in core neighborhoods.
- Increase funding for capital rehabilitation to prevent erosion of infrastructure.
- Prioritize completion of Roseville Soccer Complex and crucial corridors.
- Maintain investment in water resiliency and increase capacity of the electric utility.
- Seek increased regional and local transportation funding and revenues.

Support community engagement and advocacy

- Remain focused on community engagement and education about City services and the budget.
- Explore opportunities to engage increasingly diverse audiences in relevant ways.
- Increase outreach to and engagement with younger populations.
- Explore volunteer opportunities for employees.
- Help county, state, and federal policymakers understand key City issues, including local decision-making.

Deliver exceptional City services

- Explore ways to strengthen code enforcement efforts, including graffiti and blight abatement.
- Remain an employer of choice through expanded recruitment and attraction efforts, a focus on retention, and a strong culture.
- Implement greater community-based and volunteer cleanups.
- Implement a new and more efficient way to process increasing Public Records Act requests.

Overview of the past year's accomplishments

As the City Council refines the Strategic Plan each year, an important part of its assessment is reviewing work to date on the previous year's plan. Following is an overview of accomplishments related to last fiscal year's strategic plan:

Maintain a safe and healthy community

Maintain public safety staffing levels and implement real-time crime center

- Hired 10 new police officers.
- Implemented the first phase of the real-time crime center, with license plate reader cameras, additional staff, and monitors to leverage the use of technology to reduce crime in Roseville.

Address homelessness

- The Placer Regional Homeless Response team has major focus areas consisting of Permanent Supportive Housing, Communications, Public Safety and Social Services, and Emergency Housing and Crisis Services. This process was designed to utilize representation from South Placer jurisdictions (both professional staff and elected officials) to help drive the final recommendations. The final recommendations would then be presented to the various elected bodies for their input, culminating with their support, approval, or rejection.
- At the City level, a multi-department Homeless Response Team comprised of staff from the Police Social Services Unit, the Housing Division, the Parks, Recreation & Libraries Department, and Government Relations meets regularly and coordinates responses to the array of needs that arise with the goal of obtaining and providing the necessary resources to prevent and address homelessness.

Strengthen inclusiveness, equality, and justice for all in our community

- Continued sponsorship of Conversations on Racial Healing, MLK Walk, site visits, and Lunch and Learn sessions for staff.
- Ongoing Invest Health partnership with the Health Education Council to raise health equities and reduce disparities among residents in the City's core neighborhoods and throughout Roseville has increased investment in infrastructure and funding for facilities and services.

Other safety and health priority projects completed

- Community Grants: Since July 2022, the City has awarded a total of $629,681 to numerous non-profit organizations to support 34 different community projects and programs aligned with social determinants of health. The grant funds were comprised of Citizens' Benefit Fund, American Rescue Plan Act, and Roseville Employees Annual Charitable Hearts (REACH) funds. These grants continue to be a valuable way to partner with community-based organizations to provide the needed services and resources that contribute to and enhance Roseville's quality of life.

Remain fiscally responsible in a changing world

Explore new and diverse revenue streams to ensure those who use city services help fund them

- Measure C passed with 72 percent of the vote in Roseville. The City's transient occupancy tax (TOT) hadn't been raised since 1974 and will help provide services to the growing number of visitors and residents, especially when the Roseville Soccer Complex opens. The TOT increase is anticipated to generate an additional $3-4 million annually for the City's General Fund.

Balance utility services, unfunded legislative mandates, costs and customer rates

- After an unusual seven-year period without electric rate increases, market and regulatory forces necessitated rate and nexus studies. Data showed a need for rate increases to offset rising costs and ensure long-term reliability for our electric, water, and wastewater utilities.

Increase funding for capital rehabilitation to prevent erosion of infrastructure

- Increased capital rehabilitation investment, with an update to the City's capital rehabilitation funding policy,

to ensure our City-owned assets remain safe and operational for our community and staff. The policy was updated to add street maintenance funding, and to increase the annual incremental funding for the program.

Seeking ways to reduce pension liabilities to maintain high-quality services

- Updated pension funding policy to include a Section 115 pension trust and appropriated $8 million to the new trust fund in the adopted budget, along with the City's second Additional Discretionary Payment of $6 million.

Seek increased transportation funding (outside of the General Fund)

- Continued working with Placer County Transportation Planning Agency (PCTPA) on ways to generate additional revenue for regional transportation infrastructure needs, educate stakeholders and raise awareness of the funding challenges with new requirements for a local source of matching funds to obtain state and federal funding for transportation projects.
- PCTPA has a small budget to continue educating the public about the funding requirements. Needs include:
  - I-80/Highway 65 interchange
  - Local projects and road maintenance
  - Highway 65 widening
  - Yet-to-be-built Placer Parkway connecting Highways 65 and 99
  - Baseline Road widening
  - If a local funding source in the form of a half-cent sales tax were approved, the plan would be to bond against the tax to construct some of these improvements immediately.
- Federal and State Grant Funding
  - Roseville is not positioned well to receive state and federal funding based upon many of the new requirements for funding, including low-income and disadvantaged community requirements.
  - Chances of receiving funding are unlikely for any of our road improvements that do not meet some special need, like multi-modal or hazard mitigation.

Enhance economic vitality

Advance sports tourism, including destination-type amenities

- Plans are complete and strategies are in place to utilize the planned 10-field Roseville Soccer Complex to strengthen the region's position in sports tourism. The complex will focus on a blend of local, regional and national tournaments to drive visitors to the community, while also playing a vital role in serving local sports clubs' and organizations' need for space designed and dedicated for this type of use.

Support conditions that promote and retain retail, commercial, and industrial opportunities to include Baseline Marketplace

- Costco is in the process of obtaining updated entitlement documents and off-site plans necessary for their current proposal at Baseline Marketplace.
- Other employers are siting their operations and significantly expanding their workforce in Roseville.

Consider strategic reserves and other funding for job growth incubators, vacant storefronts, façade improvements and other economic development opportunities

- **Business Accelerators:** Roseville Venture Lab, a public-private partnership between the City of Roseville and Growth Factory, a nonprofit startup accelerator with an accompanying venture fund, opened in September 2022 at 316 Vernon Street. It will help residents to access entrepreneurial resources to bring their ideas to life through innovation challenges, Roseville Rising business cohort, meetings, events, and drop-in coworking.
- **Job Growth:** This past year we saw significant job growth occur with two notable Roseville businesses. **Quick Quack** expanded its headquarters by moving its manufacturing to Roseville where the company will design and fabricate car wash components. This move brings more than 60 jobs to the City, including software and hardware engineering roles, with more jobs planned as the business continues to expand. **Penumbra** opened its facility in the Roseville Innovation Park in 2018, occupying 157,500 square feet with 250 employees. Penumbra has continued to grow, expanding its lease in 2021, occupying 254,000 square feet, and currently employing over 600 employees, adding over 350 new jobs since its opening.

- **Façade Improvements:** Last year, two façade grants were awarded for $10,000 each for a total of $20,000. The recipients were Daniellos at 229 Vernon Street and the Roseville Eagles at 124 Vernon Street. Since 2020, the program has awarded $65,000 in grants under two rounds of funding to various projects, including Bunz Co, Randy Peters, L and D Sustainability, and Trax, to name a few. With the recent approval of the Commercial Corridor Project Plans, an expansion of the Façade Improvement Rebate Program could stimulate investment and support property and business owners committed to enhancing the aesthetic of their buildings and the overall appearance of these commercial corridors.

Finalize Economic Development Strategy

- Completed and being implemented.

Invest in well-planned infrastructure

Reinvest in core neighborhoods with a focus on Weber Park

- Progress continues on Weber Park. The design is complete and a public meeting was held on December 6, 2022 with more than 20 residents in attendance. There was overwhelming support for the updated park design, which lowers the park's topography to provide greater visibility through the park and includes picnic areas, an expanded children's play area, and a walking loop around the park with exercise stations. The updated park design was posted on the Parks, Recreation & Libraries webpage for four weeks, seeking additional public comment. The comment period ended on January 13, 2023. The updated park design was presented for approval by the Parks & Recreation Commission in February, followed by the request for Council approval. Much of 2023 will consist of developing construction documents, with the park's groundbreaking planned for Spring 2024. The new Weber Park is expected to open in Spring 2025.

Prioritize completion of long-field sports complex and commercial corridors

- Progress continues on the Roseville Soccer Complex, with groundbreaking expected in the first half of 2023. The complex will include 10 lighted artificial turf fields; two plaza areas with restrooms, picnic areas, and concessions; and a universally accessible playground. The fields will be available by reservation only and will host local team practices and games, and regional/national tournaments. The universally accessible playground will be open to the public, and the complex is expected to open in Spring 2025. Staff have completed a pro forma for complex operations and are currently communicating with potential anchor tenants. A complex naming sponsor as well as individual field sponsors will be solicited to provide additional revenues to support complex operations.

- After extensive community outreach, the City of Roseville developed three specific plans to facilitate commercial reinvestment and redevelopment, housing, and streetscape beautification. In December 2022, the City Council approved the Douglas-Harding, Douglas-Sunrise, and Atlantic Street Specific Plans, which are now available for investment, focusing on process streamlining and other plan features.

Water and power projects

Roseville Electric

- Two of the most significant electric distribution system improvements are the replacement of our 12kV switchgear at the Cirby Substation, as the existing equipment has reached the end of its useful life, and the upgrade and extension of the 12kV overhead and underground cables to increase our distribution system capacity.

- Electric expects to install $5.6 million of developer-funded new electric system infrastructure in FY2022-23. The infrastructure includes underground cables, vaults, panels, switches, and transformers to connect new customer services.

- Replacement and upgrade of Roseville Energy Park duct firing mechanical and electrical system components, which increases steam output, producing additional electricity in the steam turbine generator.

Environmental Utilities

- The Utility Exploration Center is scheduled for interior exhibit enhancements. The total project cost is estimated at $2.1 million, and construction is scheduled to begin in 2023.

- The Utility Operations Center will provide facilities and services for the City's Waste Services and Water utilities. This includes a materials recovery facility (MRF), vehicle maintenance building, and heavy-duty vehicle charging infrastructure. The total project budget is $60 million, and construction is estimated to begin in 2024.

- The design and construction of a new operations and laboratory building at the Dry Creek Wastewater Treatment Plant will begin during the summer of 2023 with an estimated cost of $6 million.

Pilot on-demand transportation option

- On-demand, app-based public transit service within Roseville at $3.75 per person per ride ($2.50 for Americans with Disabilities Act (ADA)/Paratransit passengers).

Support community engagement and advocacy

Remain focused on community engagement and education about City services and budget

- Measure C outreach, the Budget in Brief, and the City's website offer extensive information on the City budget along with the Open Roseville website.

Explore opportunities to engage increasingly diverse audience

- Offering materials and surveys in Spanish, providing meeting space, and participating in community cultural festivals and walks, the partnership between City and Health Education Council's Invest Health continues to foster dialogue and collaboration on needs in core neighborhoods.

Increase outreach to the youth

- Roseville Rising for youth, job fairs and workforce programs with Roseville Joint Union High School District, internship opportunities, participation on boards and commissions and Neighborhood Santa.

Explore volunteer opportunities for employees

- Through The City's Invest Health partnership, staff is helping distribute meals to low-income seniors every month. Staff also has conducted food drives for Placer Food Bank; sock drives to help foster youth, domestic abuse survivors, and homeless people; pet supplies drives for the Society for the Prevention of Cruelty to Animals (SPCA); and art and craft supplies drives to help children in extended hospital stays.

Deliver exceptional City services

Explore ways to strengthen code enforcement efforts, graffiti and blight abatement

- Hired a code enforcement officer and embedded them in our Police Social Services Unit for faster response times. We additionally coordinated multiple cross-departmental teams to address graffiti and blight in high-profile or problematic areas.

- Hired a new deputy city attorney whose duties include a greater focus on code enforcement issues and establishing a criminal prosecution program.

Remain an employer of choice

- Prioritized organizational culture and leadership, by launching initiatives including a new mentoring program and welcome program, revamping the Pride of Roseville recognition event, implementing robust employee engagement activities and events including an annual ping pong and cornhole tournament, an ice cream social, and the award-winning Art of Public Service canvas project.

Implement greater community based and volunteer clean ups

- Conducted five community-wide cleanups in a successful partnership with the Roseville Coalition of Neighborhood Associations (RCONA) and Waste Services, which will continue this fiscal year.

Implement a new and more efficient way to process public record requests

- Streamlined the City's current internal records request process pending the implementation of a new software solution.

- Plan to evaluate whether the Customer Relationship Management (CRM) system will accommodate efficient processing of public records requests. If not, staff will develop a request for proposals (RFP) to select a software application.

FISCAL OVERVIEW

The City conservatively budgets to maintain service levels delivered to residents and businesses while strategically increasing or expanding services as growth and demand warrant. With its primary tax revenues recovered from the pandemic-induced recession, the City remains focused on managing labor costs, maintaining its reserves, addressing its underfunded pension liabilities, accelerating funding to its capital rehabilitation program, and pursuing new revenue opportunities.

In Roseville, sales tax revenue growth has slowed, with a forecasted increase of about 2 percent in sales tax revenues in FY2023-24. With a steeper increase in sales tax revenues last year than other cities, Roseville appears to have rebounded faster, accelerating our arrival in the next phase of the economic cycle. Growth is expected to continue, but at a pace that is more reminiscent of pre-pandemic years. Helping to offset that expected slower growth is the addition of an expected $3-4 million annually in TOT after Roseville voters approved a 4 percent TOT increase (from 6 to 10 percent) in 2022. This new rate puts Roseville in the mid-range of TOT rates throughout the state. The 6 percent rate had been in place for 47 years, while the number of hotels increased from 4 to 17 in our City, putting additional demands on public services.

Several economic development efforts are helping to fill those hotel rooms. The new $63 million Roseville Soccer Complex will break ground this year and is expected to draw significant sports tourism. This complex will add to Roseville's existing sports tourism amenities, including major aquatics, softball, volleyball, and basketball complexes. Youth sports have proven to be a recession-proof industry over time, as families take advantage of opportunities their children have at those ages.

Restaurant tax receipts in Roseville increased by about 8 percent. This was partly due to the increasing cost of food and labor which will level off as inflation slows and the increase in the number of restaurants, which grew as Roseville's population grew. Residents spend the most where they live, and restaurants depend on higher concentrations of people nearby to be successful.

Fiscal Year 2023-24 Budget

The FY2023-24 budget has been developed to account for the expected rise in labor costs and other unavoidable expenses. It also includes augmentations to maintain the City's service levels and address the City Council's top priorities. The budget aims to ensure the maintenance of necessary capital infrastructure, and the mitigation of unfunded liabilities for the long-term benefit of our community.

Our City has an overall expenditure budget of $784 million, with a General Fund operating budget of $214 million. The remaining $570 million in funding is primarily dedicated to the electric, water, wastewater, and waste services utilities.

Positions: The budget includes 2 percent growth in position allocations from last year's adopted budget, adding 30 net new positions to address growth, legislative requirements, and service level enhancements for the City Council's priorities, all of which contribute to the scope and complexity of the City's work. The budget also provides funding for eight additional positions that will require a new position classification, which staff will recommend to the City Council at a later date. Offsetting the new positions are reductions in the Information Technology Department of four position allocations related to promotional reclassifications approved in a prior year and in the Police Department for one position due to the end of grant-funding.

The City's population has grown by 29 percent since 2010, requiring additional park acreage, streets, buildings, and infrastructure. These additions have increased workload and demands on limited resources, prompting staffing increases in FY2023-24 to address these needs. Also, the City recognizes the importance of institutional knowledge to maintain high service-level efficiency. It is committed to adding positions to address the loss of experienced staff during the pandemic-induced Great Resignation.

To achieve the City Council's priorities of maintaining a safe and healthy community, the budget includes staffing for the new Fire Station 8 and additional staffing for the Police Department's real-time crime center. Additionally, positions have been added to maintain the City's investment in water resiliency and support well-planned infrastructure and growth.

Finally, the Environmental Utilities Department, including the Water, Waste Services, and Wastewater Utilities, faces state regulations requiring additional staff to maintain service levels. The City is committed to complying with these regulations and providing the necessary resources to ensure quality services to our residents.

The following tables summarize the recommended positions by department and City Council priority:

Department	Net Positions
Development Services	1.00
Economic Development	1.00
Environmental Utilities	1.00
Finance	2.00
Fire	10.00
Human Resources	1.00
Parks, Recreation & Libraries	7.00
Public Affairs and Communications	3.00
Public Works	4.00
Total	**30.00**

City Council Priority		Net Positions
Maintain a safe and healthy community		**15.00**
	Growth	12.00
	Enhanced Service Levels	3.00
Remain fiscally responsible in a changing world		**3.00**
	Growth	3.00
Enhance economic vitality		**1.00**
	Growth	1.00
Invest in well-planned infrastructure and growth		**7.00**
	Growth	4.00
	State/Federal Mandates	3.00
Support community engagement and advocacy		**2.00**
	Enhanced Service Levels	2.00
Deliver exceptional City services		**2.00**
	Growth	2.00
Total		**30.00**

Labor and Materials, Services and Supplies: To remain competitive in the labor market, the budget accounts for estimated labor cost increases. For example, the budget includes $1.3 million in General Fund resources, equivalent to six months of a 3 percent increase, for anticipated labor cost increases. Additionally, unavoidable cost increases are factored in for materials, services, and supplies, including utility costs, fleet costs (including fuel and increased replacement costs), an increase in the contract cost with the SPCA for animal control, open space contracts, park maintenance costs, and staff training.

Unfunded Liabilities: The budget includes measures to reduce future pension costs and increase the funded status of the CalPERS plan. This includes using $4.6 million in one-time General Fund resources to participate in the CalPERS Additional Discretionary Payments (ADP) Option. The budget also includes a transfer of $4.6 million from the General Fund to the Pension Reserve Trust Fund to act as a reserve against future pension cost increases. These measures are aimed at maintaining service levels during future economic downturns. Including the FY2023-24 transfer, the total amount of funds transferred to the trust is $17.1 million.

Capital Improvement Program: The budget incorporates a significant investment of $129.4 million into capital projects. This includes $47.2 million in public works, $25.0 million in electric, $22.3 million in water, and $20.3 million in parks, recreation and libraries program areas. This capital investment represents a 23 percent increase compared to the FY2022-23 adopted budget and addresses both growth and rehabilitation of existing capital investments. Notable projects include the Roseville Soccer Complex, roadway resurfacing, aquifer storage and recovery wells, and Weber Park renovations.

General Fund

The FY2023-24 General Fund budget aligns with the Council's financial policies to match budgeted expenses with projected revenues while providing resources to increase reserves up to Council-adopted targets, pay down pension obligations, and address underfunded capital rehabilitation and replacement. Although the budget is balanced for FY2023-24, it is crucial to note that several underfunded needs remain. The Council's financial policies ensure that future revenues are allocated to achieve full funding of these obligations. The policies also include using one-time resources to accelerate paying down long-term liabilities.

Out of the $225 million of General Fund operating revenues, $43 million is restricted from grants, specific fees, and taxes tied to particular programs and projects, and $182 million is unrestricted. After spending $24 million on non-discretionary expenses, the Council has discretion over $158 million of unrestricted revenue. More than half of the unrestricted funding, approximately $84 million, is allocated to public safety, which is the Council's top priority. The remaining funds are allocated to parks, recreation, libraries, streets, floodplain management, code enforcement, economic development, general government departments such as Finance, City Clerk, Public Affairs and Communications, Human Resources, the City Attorney's Office, and City Manager's Office, and other one-time expenditures, including an additional payment to CalPERS, a transfer to the Pension Reserve Trust Fund, and an augmentation of the Roseville Soccer Complex project.

Sales tax growth is slowing in the current fiscal year, and the City anticipates this trend to continue into FY2023-24. For the FY2023-24 budget, the City projects $102.5 million in sales tax revenues (including $29.8 million for the Measure B local sales tax) and $70.3 million in property tax revenues. Sales and property tax revenues account for 76 percent of budgeted revenues. Utility franchise fees from electric, natural gas, and cable companies constitute 5 percent of General Fund revenues. The remaining 19 percent of revenues come from various sources, including development-related fees, recreation programs, business license taxes, TOT, and grants.

The revenues outlined in the table below include a three-year comparison of sales tax, property tax and other operating revenues.

City of Roseville - General Fund
Three-Year Operating Revenue (in millions)

	Actual FY2021-22	Amended FY2022-23	Budget FY2023-24
Sales Tax	$99.0	$102.2	$102.5
Property Tax	$60.8	$64.4	$70.3
Subtotal	$159.8	$166.6	$172.8
Other Operating Revenue	$48.9	$46.4	$52.2
Total	$208.7	$213.0	$225.0

Following sound financial management practices, the City must exercise prudence in managing the inflationary pressures on its expenses while simultaneously addressing its significant underfunded obligations. Ongoing pressures on the City's expenses include the escalating costs of salaries, health benefits, CalPERS retirement expenses, and contracts with suppliers.

General Fund expenditures also include projects funded pursuant to the City's Capital Improvement Program Rehabilitation Funding Policy, which addresses maintaining the City's equipment, facilities, technology and park

infrastructure. The policy was revised last year to escalate the level of funding and to include underfunded street maintenance. With additional ongoing and one-time General Fund resources for street maintenance, the City was able to increase the average Pavement Quality Index of its roadways above the City's policy targets.

The total General Fund operating expenditures outlined in the following table include transfers to reserves and one-time investments, including for CIP rehabilitation and replacement, funded from year-end budget savings. FY2023-24 expenditures incorporate transfers to reserves up to the Council policy target levels, an additional discretionary payment to CalPERS, and a transfer to the City's Pension Reserve Trust Fund.

City of Roseville Three-Year Operating Expense Trend (in millions)			
	Actual FY2021-22	Amended FY2022-23	Budget FY2023-24
Operating Expenditures	$186.3	$223.7	$213.6

Economic Indicators

Year in review

As we experience some of our most transformational growth with significant private investments in new commercial spaces, record-high new housing units, and major infrastructure improvements, Roseville remains a **city of choice**. For businesses, our affordable and reliable utilities, a qualified labor pool, and the predictability of permitting and building offers a business-friendly environment.

Building on Roseville's successful economic track record of responding to a changing environment, the City updated its economic development strategy, **Envision Roseville: Advancing our Economy**. This updated roadmap supports a comprehensive approach to economic development, that recognizes the roles all City departments and partners play in supporting and advancing a strong local economy.

Headquartered in Roseville, **Quick Quack** is the fourth-largest car wash company in the nation. The organization recently expanded its headquarters by locating its manufacturing operations in Roseville. This move brings more software and hardware engineering roles to the City, with more jobs planned as the business continues to expand.

Medical device company, **Penumbra**, is another growing company that recently expanded to 850 Roseville employees. They are part of the region's thriving life sciences sector.

In 2022, the entrepreneur center, **Roseville Venture Lab**, launched in Downtown Roseville to strengthen the local startup business environment and spur job growth. Operated in partnership with the nonprofit Growth Factory, Roseville Venture Lab fosters a community of entrepreneurs and small businesses through targeted programs, community partnerships, workforce development, and events. Since opening, more than 1,000 visitors have participated in Venture Lab activities. In its inaugural cohort, **Roseville Rising** helped 11 local early-stage startups hone their business strategy and accelerate their growth. A high school version of the program is in progress, and it is inspiring 25 students to pursue future opportunities in entrepreneurship. The program will culminate in a business pitch showcase to family, friends, and community.

The Roseville Area Chamber of Commerce, in collaboration with the City of Roseville, introduced **Talent Pipeline Management** to bring together business, education, and community partners to address and sustain our area's changing workforce needs.

The City remains a destination for visitors outside the region. Shoppers and diners can look forward to **Roseville Junction**, an entertainment and hospitality venue slated for 290 Conference Center Drive. It will include Electric Pickle, Fieldwork Brewing, an indoor-outdoor bar and restaurant, a lawn for live music and outdoor gatherings, and several hotels, including boutique accommodations.

Costco has submitted entitlement applications to develop a new 160,529 square-foot warehouse along with a fuel station and car wash located at the northwest corner of Baseline and Fiddyment Road.

Investments in Downtown Roseville continue with the reuse of the former Consolidated Communications offices at **200 Vernon St**. The 40,000 square-foot building is undergoing redevelopment into office and retail/restaurant spaces, as well as residential units.

129 Vernon is a four-story new construction project with residential units and approximately 4,000 square feet of restaurant space.

Roseville has begun generating revenue for the General Fund from two **digital billboards**, one on southbound Highway 65 and another on westbound Interstate 80.

Driven by public engagement, the **Commercial Corridors Project** developed three specific plans to generate commercial reinvestment, redevelopment, and housing, and has set the stage for streetscape beautification for the

Douglas-Harding, Douglas-Sunrise, and Atlantic Street Specific Plans.

Medical services continue to expand to meet growing needs. **Kaiser** Roseville's campus broke ground on a $298.6 million new six-story patient tower, which is anticipated to open in 2027. The project will add 138 inpatient beds, expand the emergency department, and include six new operating rooms, a new pharmacy, and an imaging department. These improvements will make Kaiser Roseville the largest hospital in Placer County. Sutter Health also launched residency and fellowship programs to help California's physician shortage by retaining qualified professionals locally. A new four-story office building will house the program. Constructed in two phases, the building will add 100,000 square feet.

Roseville has been named 18th among the top 100 **economic growth cities** in America in a recent study by SmartAsset. Strong business and housing growth fueled Roseville's ranking. During the last five years, the community saw more than 12 percent growth in the number of businesses, a 14 percent rise in population, and an 18 percent increase in much-needed housing units.

People and businesses from around California and the country continue to find Roseville a **desirable place to locate**. According to U-Haul, Roseville had the second-highest net gain of one-way truck trips in the U.S. in 2022.

Cost of living, physical and mental health, and overall quality of life are some of the many reasons Roseville ranks 7th in the United States as a city with the **happiest residents**, according to a study by SmartAsset.com.

Subdivisions in Sierra Vista, Fiddyment Ranch, Amoruso, and Creekview continue to generate demand for **single-family home permits**. Seven hundred and five were issued through the third quarter of FY2022-23. The annual yearly projection is an average of 900 permits. Roseville saw $584 million in **construction valuation** last fiscal year, up from $515 million the previous year.

Construction is underway on **Junction Crossing**, an 80-unit affordable apartment building in Historic Old Town on Pacific Street. It's made possible by a partnership between the City of Roseville and St. Anton Communities, involving city-owned property and $4.36 million in affordable housing funds.

The **Local Housing Trust Fund** is providing $7.5 million in support of three affordable housing developments. This state program provides matching funds to support affordable housing demands. **Prospera at Fiddyment Ranch** is under construction. It will add 94 apartment units for people making 30 percent to 80 percent of the area median income. Bridge Housing's Royer Apartments at 505 Royer St. will have up to 55 affordable units dedicated to seniors. Mercy Housing Services is building up to 98 units at 1721 Pleasant Grove Blvd.

Affordable, or workforce, housing projects in Roseville will be easier for private developers to fund and build in the future with the City of Roseville's earning of the **Prohousing designation** from the California Department of Housing and Community Development. The designation makes private affordable housing projects planned in Roseville much more competitive for limited state and federal funding and could accelerate the timeline for future projects.

Strong outlook

Development activity remains heightened in most sectors despite economic uncertainty. At the close of FY2022-23, single-family residential home production is expected to finish slightly higher than the City's historical annual average of 900 permits as new subdivisions in the Sierra Vista, Fiddyment Ranch, Creekview, and Amoruso plan areas continue to come online.

Persistent inflationary pressures continue to affect the costs of materials, and the availability of construction-related commodities such as ductile iron pipe, fittings, and electrical transformers remain stymied by entrenched supply chain issues. Despite the instability of the interest rate environment, builders indicate that the market is adjusting and demand for new homes is rising beyond initial expectations. Projections for FY2023-24 indicate a return to a more normal pace for single-family home and new commercial construction. Conversely, the pace of apartment construction - particularly affordable housing - is expected to accelerate significantly, with nearly 3,000 units in the building permit pipeline. Citywide, more than 6,500 single- and multi-family residential units are currently approved for development.

According to the City's Economic Development Department's late 2022 demographics, the Roseville/Rocklin area is seeing healthy industrial demand, with space 99 percent filled. Even with fluctuations surrounding in-person work, the office sector is 88.7 percent filled, and retail space showed a strong 95.7 percent occupancy.

Roseville's top five employers remain Sutter Health, Kaiser Permanente, Adventist Health, Pride Industries, and City of Roseville.

City Manager's Budget Message

The City shows strong employment numbers, with more than 100,000 jobs and an unemployment rate of 3.6 percent in March 2023, among the lowest in California, according to the latest statistics available from California's Employment Development Department.

Looking Ahead

Our City continues to assess changing circumstances and be prepared for the effects they may have on our ability to deliver services.

While much remains out of our control, we have a strong grip on what we do control. Sound, conservative financial planning is at the core of our budget development efforts. This approach puts the City in a position of strength that allows us to weather storms and leverage the opportunities that emerge.

Our residents and businesses have been valuable partners in this ongoing quest, as have the great people we have on staff who play an undeniable role in our City's success. We have a multi-faceted opportunity to refocus on our organizational culture. Between retirements and a competitive labor market with candidates with new expectations, we are reinvigorating the culture that draws high performers to our organization. As an employer of choice, we will remain open to new ways to support our employees' success so we can continue to ensure the kind of quality of life our community values so deeply.

While one of the constants in life is change, we know that uncertainty is change's close companion. Our resiliency lies in our preparation for uncertain times. Roseville will effectively forge new paths to remain ready to deal with whatever else may lie ahead.

Dominick Casey
City Manager

Boards & Commissions

City Council

Bruce Houdesheldt, Mayor
Krista Bernasconi, Vice Mayor
Scott Alvord, Councilmember
Tracy Mendonsa, Councilmember
Pauline Roccucci, Councilmember

Design Committee

Rex Clark
Andrae Randolph (Alternate)
Jared Poulsen

Economic Development Advisory Committee

Naaz Alikhan
Eric Avery
Ann Bouchard
Jeff Richardson
Michael Trones
Angela Tsukiji

Grants Advisory Commission

Nina Acosta
Ellaison Carrol
Michelle Gibson
Dawn Heywood
Ed Kriz
Renee Perez
Vanessa Reed

(Youth Commissioner)
Iniyazh Hariharan

Board of Appeals

Joseph Bales
Pete Constant
Deanna Erdman
Bruce Hagler
Andrew Haydu
Steve Miller
Arthur Pauly, Jr.
Tom Rutherford
Andrea Seminer
Brian Stenklyft

Library Board

Maria Fisk
Laxmi Rao
Kayla Scott
Eileen Speaker
Kim Ryan Unidad

(Youth Commissioner)
Sofia Moreno

Local Sales Tax Oversight Committee

Richard Duffy
Stephanie Hill
Kathryn Kitchell
Meghan Krafka
John Speight

Parks & Recreation Commission

Nick Alexander
Renee Borowiak
Matthew Bridge
Mike Esparza
Sandra Pollack-Cushing
Jeff Short
Regina Souchek

(Youth Commissioner)
Amre Abumarkhieh

Personnel Board

Robert Brittany
David Jacques
Thomas Lamb
Herbert Long, Sr.
Charles Sandoval

Placer Mosquito & Vector Control District

Ross Hutchings

Planning Commission

Erich Brashears
Tracy Covington
Clifford Haggenios, Jr.
Robert Jensen
Jonathan Martin
John Prior
Andrae Randolph

Public Utilities Commission

Edward Bielski
John DeLacy
Richard DeMarchi
Blandon Granger
James Knox
Einar Maisch
Elaine Webb

Senior Commission

Renee Ambrozy
Eugene Cheng
Kathleen Crawford
Barbara Knapp
Arlene Starrh
Nicole Zamora

Transportation Committee

Marilyn Festersen
Dan Groff
Audrey Huisking
Derek Pell
Jason Probst
Doyle Radford, Jr.
Philip Roberts

(Youth Commissioner)
Tannishtha Mondal

Awards & Achievements

- The Finance Department received recognition for Excellence in Budgeting from the California Society of Municipal Finance Officers for the FY2022-23 budget.
- The Government Finance Officers Association awarded the Distinguished Budget Presentation Award to the Finance Department for the FY2022-23 budget and the Certificate of Achievement for Excellence in Financial Reporting for the FY2020-21 Annual Comprehensive Financial Report.
- The Parks, Recreation & Libraries (PRL) Department was named a National Recreation and Park Association (NRPA) National Gold Medal Finalist for the first time in 50 years. Additionally, PRL received seven awards for marketing through City-County Communications & Marketing Association (3CMA) and the Public Relations Society of America (PRSA) - California Capital Chapter for excellence in graphic design for the Experience PRL Magazine, as well as, influence awards for Audiovisual for the What's Happening In PRL (WHIPRL) video series, the National Park & Recreation Month video series, and the parks employee recruitment video.
- The City of Roseville was noted by SmartAsset in 2022 as the 18th Economic Growth City in the US (among the top 100 economic growth cities).
- Strong business and housing growth fueled Roseville's ranking. During the last five years, the community saw more than 12 percent growth in the number of businesses, 14 percent rise in population, and 18 percent increase in much needed housing units. Because Roseville is a full-service city, effective coordination of these services and infrastructure happen more easily than many other communities. These efforts help fuel a healthy economic environment and create a place where residents and businesses invest in the future.
- The Roseville Housing Authority, in partnership with the Continuum of Care, and the Placer County Housing Authority received the 2022 Outstanding Collaboration Award from Placer Collaborative Network for the successful Emergency Housing Voucher Program.
- The Roseville Fire Department, for the fourth year in a row, received the Gold Plus Award from the American Heart Association for excellence in ST-Elevation Myocardial Infarction (STEMI) patient care for 2022.
- The Information Technology (IT) Department received an award from the Center for Digital Government (CDG) as a national winner of the 2022 Digital Cities Survey, which highlighted communities that used technology to tackle social challenges, enhance services, and strengthen cybersecurity. The department also received an award of recognition for the 2022 Municipal Information Systems Association of California (MISAC) Excellence in IT Practices.
- Our Roseville Chief Information Officer (CIO), Hong Sae was awarded as a top 10 US-Government CIO by the Government CIO Outlook Magazine, for using technology to drive the future infrastructure of the City, and through collaborative partnerships to build an innovative, progressive, smart & digital City. Our Roseville CIO was also recognized with both the 2023 California Public Sector CIO Leadership Award by the California Departments of Technology and e.Republic Government Technology Magazine, as well as the OnCon Icon Award for being a Top 100 Technology Executive in the entire world, which was voted and determined by peers for making considerable impact to the City through leadership and innovation.
- The Environmental Utilities Water Utility received the Regional Water Management Award for the American River Basin Study by the Regional Water Association.
- An Award of Excellence from the California Association of Public Information Officials was received by the Environmental Utilities Department for the Barton Road Water Treatment Plant 50th Anniversary event.
- The Environmental Utilities Department received a Public Relations Society of America Capital Chapter Influence Award for the Barton Road Water Treatment Plant 50th Anniversary event and an Award of Distinction for video production for "Leaks are Scary" water conservation.
- Environmental Utilities Wastewater Operations received two Gimmicks and Gadgets Awards – 1st Overall for the Local Sacramento California Water Environment Association (CWEA) and 3rd Place at the State Level CWEA .
- Rich Leal in the Environmental Utilities Wastewater Division won Operator of the Year for the Local Area Sacramento CWEA.
- Roseville Electric Utility was recognized for excellence in safety earning second place in the American Public Power Association's 2022 Safety Awards of Excellence and second place in the Northwest Public Power Association's Safety Award. The utility also received a Certificate of Excellence in Reliability from the American Public Power Association.
- Public Affairs and Communications received awards from the California Capital Chapter of Public Relations Society of America for excellence in communications for Family Meal Roseville community outreach and for

Awards & Achievements

a communitywide memorial service conducted for a Roseville-native Marine killed in Afghanistan.

- Deputy City Manager Megan Scheid was recognized by the League of California Cities with its 2023 Award for the Advancement of Diverse Communities, out of 400 cities in the state for her work in 2022 on diversity, inclusion and belonging initiatives among staff and the community, including lunch & learns, tours, outreach, and seminars.
- Public Works Fleet Services Division received the Automotive Service Excellence's "Blue Seal of Excellence" award for the 18th consecutive year in 2022. Fleet also received recognition by Government Fleet Magazine as one of the top fleet management groups in North America for 2022, as well as recognized as a "100 Best Fleet" by the National Association of Fleet Administrators 2022.
- Public Works Alternative Transportation was awarded a $6.063 million grant for construction of the Dry Creek Greenway East Phase 2 Trail.
- Public Works Alternative Transportation received the Bicycle Friendly Community Bronze Award from the League of American Bicyclists and a Youth Activity Award for BikeFest from the Roseville Elks Lodge #2248.
- Alternative Transportation was awarded a $13.3 million grant for the purchase of 15 electric buses, chargers and infrastructure.
- Public Works Engineering remains one of only two Class 1 Community Rating System (CRS) communities in the nation. This achievement marks the 17th year of continued ability to achieve the highest CRS rating possible. Nationwide there are 22,300 National Flood Insurance Program (NFIP) communities – meeting minimum Federal Emergency Management Agency (FEMA) requirements. Of those communities, only 1,520 have elected to become CRS communities, implementing higher floodplain management standards. With the context that flooding is the nation's most costly natural disaster, Roseville's leadership (by example) is valuable to communities both nationally and internationally.
- Public Works Engineering received a Highway Safety Improvement Program (HSIP) grant award of $486,000 for funding the Vernon Street/Atlantic Street Multimodal Safety Improvement Project.
- Public Works Engineering received a CalRecyle grant award of $250,000 for funding the Sun City Roadway Resurfacing Project. In addition, a Public Works Street Maintenance Manager was recognized with the Lifetime Achievement Award by the Western Regional Association for Pavement Preservation.
- Development Services has earned the Prohousing Designation from the California Department of Housing and Community Development for the City of Roseville. This designation makes private affordable housing projects planned in Roseville much more competitive for limited state and federal funding and could accelerate the timeline for future projects.

Budget Awards

The City of Roseville received the Government Finance Officers Association's (GFOA) Distinguished Budget Award and the California Society of Municipal Finance Officer's (CSMFO) Operating Budget Excellence Award for the FY2022-23 budget. These awards represent a significant achievement and reflect a commitment of the governing body and staff to meeting the highest principles of governmental budgeting. In preparing the FY2023-24 budget, staff has once again followed the GFOA and CSMFO criteria as well as made enhancements. This document will be submitted to the GFOA and CSMFO for consideration for the FY2023-24 budget awards.

City of Roseville

Roseville

Incorporation
April 10, 1909

Government
Roseville is a charter city, operating under the council-manager form of municipal government.

Location
405 miles north of Los Angeles, 102 miles northeast of San Francisco, and 16 miles northeast of Sacramento, the state capital.

County
Roseville is Placer County's largest city.

Area
Roseville is 44.14 square miles.

Elevation
Roseville sits 165 feet above sea level.

Administrative Staff

City Manager
Dominick Casey

City Attorney
Michelle Sheidenberger

Assistant City Manager
Dion Louthan

Assistant City Manager
Ryan DeVore

Assistant City Manager/ Chief Financial Officer
Dennis Kauffman

Chief Information Officer
Hong Sae

City Clerk
Carmen Avalos

Deputy City Manager
Megan Scheid

Development Services Director
Mike Isom

Economic Development Director
Melissa Anguiano

Electric Utility Director
Daniel Beans

Environmental Utilities Director
Richard Plecker

Fire Chief
Rick Bartee

Human Resources Director
Stacey Peterson

Parks, Recreation & Libraries Director
Jill Geller

Police Chief
Troy Bergstrom

Public Works Director
Jason Shykowski

Demographics

Population

As of January 1, 2023, the California Department of Finance estimated Roseville's population to be 152,928. This represents an increase of 1,894 new residents from the previous year.

Future Population

Roseville's growth rate in 2022 was approximately 1 percent, which is higher than the current California rate of 0.8 percent and the national rate of 0.4 percent (California Department of Finance and Census Bureau 2021-2022). Placer County continues to be recognized by the Department of Finance as one of the State's fastest growing counties, while Roseville was the fastest growing City in Placer County in 2022. Current estimates indicate the population of Roseville will surpass 198,000 by the end of 2035 (Development Services Department).

Education

The Roseville community has clearly established education as a high priority. Over 96 percent of Roseville residents, over age 25, have a high school diploma, with approximately 45 percent obtaining a Bachelor's degree or higher (Esri). Roseville high schools have an average dropout rate below that of the national average of 6 percent and considerably lower than the state average of 8.9 percent. Roseville high schools also have Scholastic Aptitude Test (SAT) averages above the national average of 1,050 and the state average of 1,115 (prepscholar.com).

Household Income

The median household income in Roseville is $109,018 compared to the state median of $84,097 (Esri).

Persons Per Household

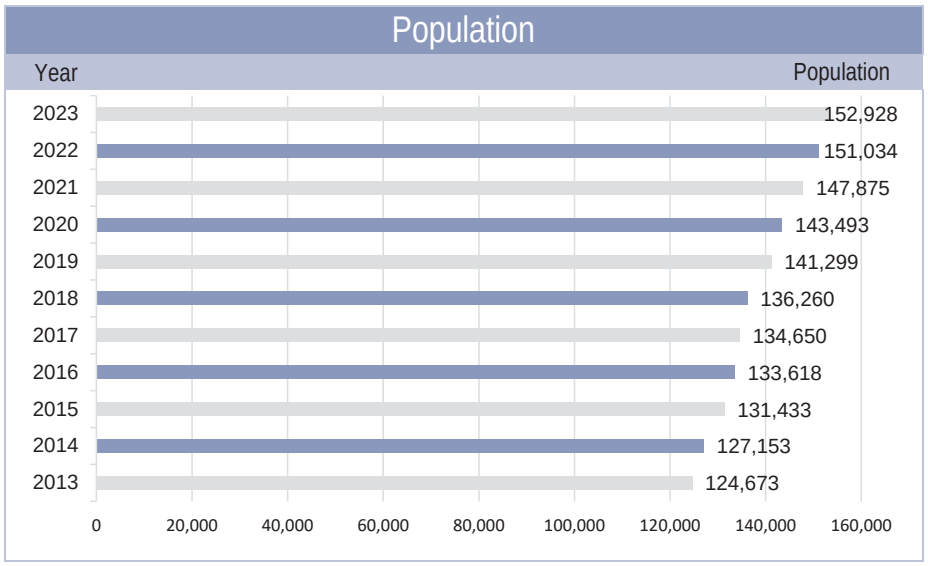
The average Roseville home has 2.66 people, which is slightly less than the county average of 2.68 persons per household (State of California Department of Finance).

Historical Population	
Year	Residents
1910	2,608
1960	13,421
1970	18,221
1980	24,347
1990	44,685
2000	79,921
2005	102,191
2010	118,233
2015	131,433
2020	143,493

Source: California Department of Finance

Projected Population	
Year	Residents
2025	160,000
2030	179,760
2035	198,000

Source: Development Services Department



Source: California Department of Finance

Residential Development

Building Permits (Issued SFDs)

According to the Building Division, the number of single-family dwelling (SFD) building permits issued in FY2022-23 is expected to decrease to 945, compared to the 1,790 permits issued in FY2021-22. The Building Division anticipates that only 525 SFD permits will be issued in FY2023-24. On average, the Building Division issues 948 SFD building permits per year (City of Roseville, Building Division).

Occupancy Permits (Finaled SFDs)

The Building Division is expected to final approximately 1,500 SFD building permits in FY2022-23, versus 1,722 SFD permits finaled in FY2021-22. Single-family residential growth is expected to slow down over the next year. However, multi-family residential growth is expected to increase exponentially by approximately 2,000 units (City of Roseville, Building Division).

Total Housing Units

As of January 2023, there are currently 60,543 completed housing units in Roseville. Of those units, 41,597 were low density residential (LDR), 7,620 were medium density residential (MDR), and 11,326 were high density residential (HDR) or other (City of Roseville, Planning Division).

Single-Family Residential Home Prices and Values

The median home price in Roseville is $610,000. Roseville home values have gone down 7.6 percent over the past year. The median list price per square foot is $321 (Realtor.com).

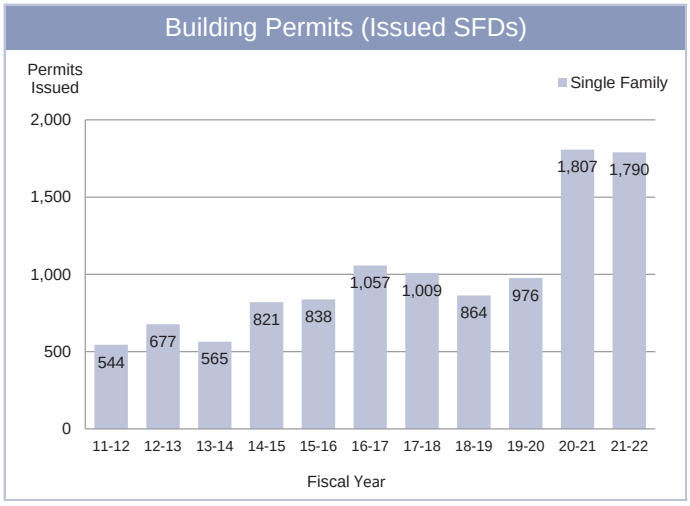
Residential Forecast

As of January 2023, there was an inventory of 6,553 approved single and multi-family lots awaiting construction, with an additional 4,384 lots under construction. The undeveloped lots are primarily located in the Sierra Vista, West Roseville, Creekview, and Amoruso Ranch specific plan areas (City of Roseville, Business Services Division).

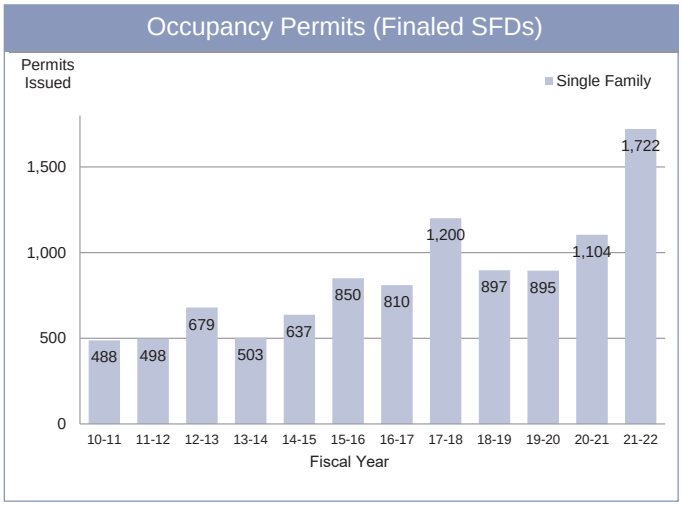
Industrial Development

Developed Industrial Space

As of January 2023, Roseville had approximately 13,000,000 square feet of developed industrial and warehouse space. The majority of industrial space is located in the North Industrial and Infill areas (City of Roseville, Business Services Division).



Source: City of Roseville, Building Division



Source: City of Roseville, Building Division

Industrial Activity

Development of industrial land has continued to increase over the previous year while vacancy rates remain at historic lows (currently at approximately 1.0 percent).

Commercial Development/Office Development

Commercial development has continued to increase over the previous year, with more than 1,200,000 square feet of new commercial development expected to be issued by the end of FY2022-23. New commercial development has primarily been related to the construction of restaurants, retail space, and other personal service uses. Office space vacancy is down from the previous year totaling approximately 12.2 percent with current inventory (net rentable area) totaling 7,632,876 square feet.

Demographics

Due to the impacts of the pandemic on vacancy rates, it is not anticipated that significant office development will occur in the upcoming year.

Active Business Licenses

The City of Roseville had a total of 14,089 active business licenses as of March, 2023. Of that total, there are 9,198 based inside the City of Roseville and the remaining 4,891 accounts are based outside the City.

Employment

Jobs and Employed Residents

Per Emsi (a labor market analytics firm), Roseville is estimated to have 80,543 jobs and a resident labor force of approximately 79,114. The labor force has increased approximately 24 percent since 2012 (US Census Bureau).

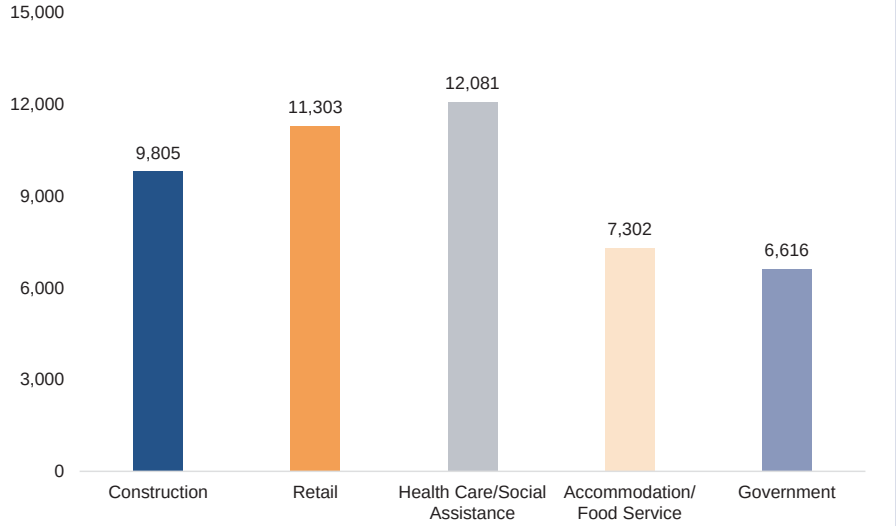
Unemployment Rate

California's 4.3 percent unemployment rate is slightly higher than the national average of 3.6 percent. Placer County unemployment is 3.7 percent and Roseville is at 3.0 percent. Health care, professional and business services, and retail have led the year-over expansion in employment growth (State of California, Employment Development Department).

Roseville Businesses

Roseville hosts approximately 10,000 businesses that operate within the City, which further supports the City's tax base. The largest industry sector is health care and social assistance at approximately 15 percent. Retail businesses are second at approximately 14 percent. Rounding out the remaining top business sectors are food service, government, and construction (Industry Table 2022).

Key Job Sectors



Source: Emsi Industry Table 2022

Top Ten Largest Employers

Kaiser Permanente
PRIDE Industries
Sutter Health
Adventist Health
City of Roseville
Union Pacific Railroad Company
Roseville City School District
Roseville Joint Union High School District
Penumbra
ESL Technologies

Source: Economic Development Department

Top Employers

Roseville's top 10 businesses, which account for over 22,000 jobs, include two top-tier health care providers, government agencies, a high-tech company, retail, and the railroad industries. These businesses help solidify Roseville's status as a leader in regional employment.

Budget Document Overview

Section 7.02 of the Roseville City Charter mandates the legal requirements for preparing and adopting the City budget. The Finance Department - Budget Division prepares annual Budget Instructions providing directions for department staff to develop their budgets for materials, services, supplies and projects. Departments submit their budgets in a detailed format to ensure consistency with the City Council's strategic plan and policies.

The General Fund budgeting process starts with an analysis of operational expenses completed by the Budget Division. This review includes a three-year historical analysis and the development of a forecast for future spending requirements.

Finance then works cooperatively with the department heads and their teams to review and discuss their findings. The forecast is the basis for developing all General Fund targets for materials, services, and supplies based on prior years' spending history and one-time expenditures.

The General Fund contingency is budgeted to:

- Fund new departmental appropriations not identified during budget preparation
- Streamline the budget adjustment process by allowing the City Manager to reallocate funds from the contingency to a General Fund department
- Define and control General Fund operating expenditures without tapping into the unrestricted fund balance

Contingency budgets are also used in the Water, Wastewater, and Waste Services Operations Funds.

If a department cannot fund all requirements within its target, requests for additional funding are brought to the City Manager for discussion during budget review meetings. Any new requests approved are included in the proposed budget.

Additional steps in the budget process include the development of a labor forecast (including a salary vacancy factor in select funds), cost allocation plan, internal service fund rate models, transfer budgets, and capital improvement plan.

For the Enterprise Funds which include Electric, Water, Wastewater, Waste Services, Transportation and Youth Development, budgets are primarily developed based on rates or user fees charged to external customers.

Throughout the year, requests for changes to expenditures, expenses, and revenues are made at the departmental level and are initially reviewed by the Budget Division. The City Manager then reviews all requests and ensures that all budget decisions are consistent with the City Council's strategic plan and all applicable federal, state, and local laws and regulations. City Council authority may be required for certain changes to the budget based on the thresholds established in the annual budget ordinance.

Budget preparation takes approximately six months. Departments will begin preparing their budget requests and revenue estimates by January. From January through March, the Budget Division and City Manager's Office carefully review, evaluate, and prioritize each department's budget submissions for materials, services, and supplies; capital outlay; capital improvement projects; positions; and revenue. During the review, the City Manager remains mindful of public safety and legal requirements, adherence to the Council's strategic plan and financial policies, and how to provide the most efficient, effective, and economical service levels possible. Once the review is completed, staff prepare the proposed budget document. The City Manager then presents a proposed budget to the City Council and the public for review in June. Section 7.05 of the City Charter requires that "... on or before June 30, [City Council] shall adopt the budget with revisions, if any, by the affirmative votes of at least three (3) council members". Typically, the budget is adopted at the Council's second meeting in June.

Detailed Budget Process

1. Budget Kickoff (November/December) – The City kicks off the budget process. The kickoff includes the distribution of budget development instructions and staff training.

2. Midyear Review and Department Budget Preparation (January) - A mid-year review occurs in January, including projected City revenue; salaries, wages, and benefits; and other operating expenses during the current fiscal year. Budgetary forecasts are compared to actual mid-year results, and critical financial issues facing the City are highlighted. This review assists the City in establishing funding guidelines for the upcoming fiscal years. Also, in January, departments begin developing budget plans for the upcoming fiscal year.

3. Public Workshop on Council Priorities (February/March) – The City Council conducts a public workshop on Council priorities, providing budget policy direction to City staff.

4. Budget Reviews and Document Preparation (April) – The City Manager conducts reviews of all Department budget recommendations, including new positions, capital improvement projects, and material, service and supply augmentations. Recommendations and revisions from departmental review sessions with the City Manager's Office are incorporated into the proposed budget. The proposed budget is submitted to City Council no later than the first meeting in June.

5. Public Hearings and Budget Adoption (May/June) – The City Council reviews the proposed budget and conducts public hearings to address requests and concerns from the public. Any Council recommendations or changes are incorporated into the final budget document. City Council adopts the Annual Budget by the second Council meeting in June.

6. New Fiscal Year (July) – The adopted budget goes into effect on July 1.

Changing the Budget

Budget Implementation and Budget Transfers

Once the City Council adopts the budget, each department head is responsible for implementing each department's budget, with ultimate responsibility resting with the City Manager. Department heads are expected to operate their departments within the appropriations established in the budget. Budget adjustment requests are considered where unforeseen events have occurred. Budget adjustments that require the use of unrestricted fund balances must be approved by the City Council or those delegated by the City Council to approve amendments. (Further details concerning budget transfers and amendments can be found in the City Charter Sec 7.06.) The City Manager is authorized to move City Council-approved appropriations within the same fund or use available contingency funds.

Reasons for initiating a budget adjustment may include:

- Recognizing unanticipated revenue, which was not projected in the budget, and appropriating associated

expenditures in the year in which the revenue is received

- Appropriating additional funds from reserves
- Transferring dollars from the operating budget to the capital budget or vice versa
- Transferring between funds, departments, or projects
- Use of contingency funds for new appropriations not identified during budget preparation

Understanding the Document Layout

As indicated in the Table of Contents, the City of Roseville's Budget document consists of the following sections:

Introduction

The Introduction outlines the key contents of the budget. The main components of this section include the City Manager's Budget Message, which discusses the City's fiscal health, growth, and the local economy, and updated City demographics. It also contains the Budget Document Overview, Boards and Commissions, Awards and Achievements, and the ordinance adopting the budget.

Budget Summary

The Budget Summary section summarizes revenues and expenditures/expenses, significant trends of important measurements, and the Gann Appropriations Limit.

Fund Summaries

The Fund Summaries section of the document provides an overview of each fund's estimated revenue, appropriations, reserves, and unrestricted fund balance. Local government budgets are made up of funds that organize and account for various resources. Enterprise Funds are set up as self-supporting units similar to a business. They account for the operation and maintenance of facilities and services that are entirely paid for by rates charged to customers or, in the case of internal service funds, to the City's departments. It is important to note that the City's revenue estimates are based on current knowledge of circumstances.

Often there is uncertainty as to actual revenues projected up to 15 months in advance. Overall, the revenue estimates assume conservative levels of growth based on analysis, historical trends, and projections developed using the help of consultants. Appropriations, in turn, are based on these projected revenues. The funds presented in this section include the General Funds, Enterprise Funds, Special Revenue Funds, Capital Projects Funds, Permanent Funds, Special District Agency Funds, Trust Funds, and Internal Service/Self-Insurance Funds.

This section reflects actual revenues and expenditures for FY2020-21 and FY2021-22, the FY2022-23 Amended Budget, and the FY2023-24 Budget. Also included in this section are overviews of each fund type, including sources of revenue and significant expenditures.

Department Operating Budgets

An Organizational Budget that summarizes all operating departments within the City is provided at the beginning of this section. The operating departments include City Council; City Manager; Public Affairs & Communications; City Attorney; Finance; Human Resources; Information Technology; City Clerk; Police; Fire; Economic Development; Parks, Recreation & Libraries; Public Works; Development Services; Electric; and Environmental Utilities.

Included in the Department Operating Budgets section are organizational charts, service overviews, accomplishments, City Council strategic plan efforts, key performance and workload measures, budget highlights, and a budget summary.

Positions

This section of the budget document summarizes department position allocations by department and classification.

Capital Improvement Program

This section of the budget document provides cost estimates, funding sources, and recommended project schedules for the City of Roseville's Capital Improvement Program for the next five years. Accordingly, the documents provide descriptions, justifications, status, costs, classifications, and other relevant facts for each capital improvement project (CIP).

CIPs are composed of expenditures related to the acquisition, construction, expansion, or rehabilitation of an element of the City's infrastructure, such as streets, water, sewer, public buildings, and parks.

Non-Capital Projects

This section of the budget document provides readers with cost estimates, funding sources, and recommended project schedules for the multi-year non-capital projects for the next five years. Accordingly, the document provides

descriptions, justifications, status, costs, classifications, and other relevant facts for each project.

Appendices

The Appendices section of the budget document contains the following information: (1) Debt Management, (2) Transfer Summary, (3) New and Replacement Vehicles, (4) Glossary of Budget Terms, (5) Glossary of Commonly Used Acronyms, and (6) Index.

Understanding the Details

Financial Summaries

This document reflects actual revenues and expenditures for FY2020-21, FY2021-22, the FY2022-23 Amended Budget, and the FY2023-24 Budget.

Revenues: Both operating and non-operating revenues are displayed for each fund. The revenues include items such as fees collected for the cost-recovery of specific services to the public, and revenues received from other funds.

Expenditures/Expenses: Operating expenditures/expenses are displayed at the fund level as well as the department, division, and account levels. For example, within the General Fund summary, the Public Works Department's General Fund budget as a whole is shown. Within the Public Works operating budget section, expenditures for the Engineering Division and other Public Works divisions are provided.

Basis of Accounting and Budgeting: The City's funds are maintained in accordance with Generally Accepted Accounting Principles (GAAP), as established by the Governmental Accounting Standards Board (GASB). In preparing the budget, all funds are budgeted based on the City's budgetary basis of accounting. The City accounts for all governmental funds using the modified accrual basis of accounting, which means revenues are recognized when measurable and available. The City considers all revenues reported in the governmental funds to be available if the revenues are collected within 120 days after year-end, except property taxes and sales taxes, which are considered available if collected within 60 days after year-end. Proprietary and fiduciary funds are reported using the full accrual basis of accounting, which means revenues are recorded when earned, and expenses are recorded at the time liabilities are incurred, regardless of when the cash is disbursed.

In developing and evaluating the City's accounting system, consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurances regarding (1) the safeguarding of assets against loss from unauthorized use or disposition and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived and (2) the evaluation of costs and benefits requires estimates and judgments by management. All internal control evaluations occur within the above framework. Finance Department staff remain committed to improving the City's accounting system, maintaining the City's internal accounting controls to safeguard assets adequately, and providing reasonable assurances of proper recording of financial transactions.

Budgetary control is directed by the City Council by ordinance when the budget is adopted each year. Expenditures/expenses may not legally exceed appropriations at the department level by fund or at the total project level by fund for multi-year projects. The City utilizes the encumbrance system as a management control technique to assist in controlling expenditures. Periodic reports of revenue, expenditure/expense, and investment activity are available to the City Council and City departments to monitor spending in relation to the budget. The Finance Department conducts quarterly budget monitoring meetings with the departments to ensure that they are on track and there are no unknown expenditures/expenses coming during the remainder of the fiscal year.

Indirect Cost Allocation Plan: The City of Roseville uses the indirect cost allocation process to allocate departmental costs from the General Fund to all funds that receive benefits from the services that the General Fund departments provide. The City uses a consulting firm that specializes in indirect cost studies to prepare the indirect cost allocation plan. The plan is based on the most current budget information available at the time the study is completed - typically six months before the adoption of a new budget. The consulting firm coordinates several meetings to interview staff from the General Fund departments that provide services to other departments as well as those departments that receive services from the General Fund departments. Cost allocation drivers are confirmed during the interview process, and budget data is provided to the consultant. The budget data used in the study excludes reimbursed expenses. An example of reimbursed expenditures is secondary labor directly charged from one department to another. The consultant prepares a comprehensive study that is provided to all

departments for review and comment. Departments receiving allocated costs have an opportunity to comment on the plan and correct any errors.

Indirect cost charges appear as expenses in the operating section of the fund summaries that are paying for the services and as reduced expenses in the operating expenses section of the General Fund. The purpose is to ensure that the General Fund is reimbursed for the full cost of services that it is providing throughout the City. Internal service funds at the City of Roseville directly charge costs of service to funds and departments receiving the service; therefore, the only fund that uses the indirect method of allocating costs is the General Fund.

Reserves

By Council policy, the City of Roseville has consistently planned its budgets while considering the City's long-term needs. This is accomplished by establishing several funds that serve to direct City revenues to long-term financial needs. This ensures that funding is available for needs as they arise. These funds include:

General Fund Emergency Reserve Fund: This fund holds an operating reserve of 10 percent of total estimated General Fund operating expenses to contend with significant short-term issues such as declared emergencies.

General Fund Stabilization Reserve Fund: This fund may be used strategically to allow the City to restructure its operation deliberately as required in an economic downturn while minimizing service disruption. The General Fund Stabilization Reserve is intended to address significant revenue shortfalls that occur during an economic downturn until the City's operating expenditure and revenue levels are adjusted to eliminate structural deficits. The target reserve level is 15 percent of operating expenditures.

Rate Stabilization Funds: Roseville Electric maintains a rate stabilization fund reserve target of between 40 percent to 90 percent of operating expenses. This allows the City time to react to major changes in the cost of electricity without having to impose an emergency rate increase. Rate stabilization funds are also used in the Environmental Utilities to help ease the impacts of rate increases over a period of years.

Rehabilitation Funds: The City has set aside funds in several rehabilitation funds to maintain the City's investments in its buildings, information technology, equipment, and park facilities. The Council's goal is to increase the balance of these funds to keep pace with the improvements, replacements, and maintenance needed. The rehabilitation funds are Facility Rehabilitation Fund; Equipment Replacement Fund; Parks, Recreation and Libraries Capital Projects Fund; and IT Replacement Fund.

Fleet Replacement Fund: The City saves for the cost of replacement vehicles over the useful life of the vehicle. This ensures that funds are available to keep the City's vehicle fleet operating properly and safely. Roseville Electric sets aside resources for vehicle replacement costs in the Electric Fund.

Strategic Improvement Fund: This fund provides the Council with resources that can be used for periodic strategic investments on behalf of the City. This fund has been used to acquire land and fund improvements, primarily in redevelopment areas.

Litigation Reserve Fund: The Litigation Reserve contains funds set aside for legal matters that are unforeseen and unusual and, as a result, would otherwise require reactive measures such as seeking a budget adjustment and a funding source. Some examples are contract disputes, municipal code enforcement, and other public safety enforcement matters. This fund allows for proactive handling and funding of such matters.

Financial Policies

The following financial policies aim to determine appropriate and responsible financial guidelines for staff to develop the budget, make recommendations, and fulfill their role as fiscal stewards of public funds. As new policies are developed and approved by City Council, they are added to a comprehensive financial policies document found on the City's website. Each year the policies are reviewed by staff, updated if necessary and submitted to Council for approval. A brief summary of the current policies is provided below:

Investment Policy

The purpose of the Investment Policy is to establish cash management and investment guidelines for the Assistant City Manager/Chief Financial Officer, who is responsible for the stewardship of the City of Roseville's investment program. Each transaction and the entire portfolio must comply with the California Government Code Sections 53600 and 53635 et seq. and the Investment Policy. The Investment Policy conforms to the customary standards of prudent investment management, and any changes to the policy must be adopted by the Council. The Investment

Policy has been certified by the California Municipal Treasurers Association through their Investment Policy Certification Program.

Debt Management Policy and Swap Policy

The purpose of the Debt Management Policy and Swap Policy is to provide guidelines for the issuance of bonds and other forms of indebtedness to finance necessary land acquisitions, capital construction, equipment, and other items for the City.

Budget Development Policy

The Budget Development Policy aims to establish guidelines for developing the annual operating and capital budget. The policy maintains a citywide focus during the budget development process consistent with the General Principles of Governance adopted by the City Council. The policy includes guidelines for general revenues, a balanced budget, and public participation.

General Fund Reserves Policy

The General Fund Reserves Policy aims to establish a targeted level of General Fund operating reserves, a basic component of a financially strong city. The policy maintains an amount equal to 10 percent of annual General Fund budgeted operating costs as the minimum level of funding in the City's General Fund Emergency Reserve and 15 percent of annual General Fund budgeted operating costs as the target level of funding for the City's General Fund Stabilization Reserve Fund. Appropriation from the Emergency Reserve and Stabilization Reserve Funds requires the approval of at least four City Council members. The policy also includes the Litigation Reserve Fund, which was established to address legal matters that require proactive handling and funding. The three General Fund reserves are funded at their target levels in the FY2023-24 budget.

Development Services Stabilization Fund Policy

The purpose of the policy is to maintain resources in a reserve that the City Council may draw from to maintain adequate staffing in order to continue delivering development services during an economic downturn.

Federal Stimulus Reserve Fund Policy

The purpose of this Federal Stimulus Reserve Fund Policy is to establish a temporary Federal Stimulus Reserve Fund with the City's allocation of the 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 may be used to cover qualifying costs obligated between March 3, 2021, and December 31, 2024, and expended by December 31, 2026.

Internal Service Funds - Operating and Replacement Reserves Policy

The purpose of the Internal Service Funds - Operating and Replacement Reserves Policy is to establish (1) operating reserves to provide for continuity of service in the event of unanticipated changes to revenues or expenditures, particularly within a single fiscal year when charges for service on client operating departments already have been fixed through the adopted budget, and (2) replacement reserves to provide funding for capital improvement, rehabilitation, and replacement of capital assets, whose costs yield a burdensome or unaffordable peak in expenditure if assessed on client operating departments as they occur.

Capital Improvement Program Rehabilitation Funding Policy

The Capital Improvement Program Rehabilitation Funding Policy aims to address funding for the City's General Fund infrastructure rehabilitation and replacement by providing annual increases for funding the program.

Pension Funding Policy

The Pension Funding Policy documents the method the City will use to calculate its actuarially-determined contributions to fund the long-term cost of pension benefits. The policy also provides guidance in making annual budget decisions, demonstrates prudent financial management practices, reassures bond rating agencies, and shows employees and the public how pensions will be funded. This policy also provides guidance for making additional discretionary payments to CalPERS, and establishing and contributing to a Section 115 pension trust fund to reserve funds to cover future pension cost increases.

Other Post-Employment Benefits (OPEB) Funding Policy

The purpose of the OPEB Funding Policy is to accumulate sufficient assets to fully finance the healthcare benefits that retired employees receive. The policy requires appropriating the actuarially-determined contribution amount in all applicable City funds.

Workers' Compensation and General Liability Funding Policy

The purpose of the policy is to provide adequate financial resources to fund the City's Workers' Compensation and General Liability programs and establish and maintain adequate reserves in the Workers' Compensation and General Liability Internal Service Funds.

Request for Proposals (RFP) Policy

The RFP Policy provides a uniform process for the issuance, evaluation, and selection of competitive proposals for services and/or customized goods.

Employee Salary & Benefits Summary

The City has a Management/Confidential employee group, as well as five bargaining units: International Brotherhood of Electrical Workers (IBEW); Stationary Engineers, Local 39 (Local 39); Roseville Firefighters, Local 1592 (RFF); Roseville Police Association (RPA); and Roseville Police Officers Association (RPOA). Each unit negotiates a contract reflected in a memorandum of understanding (MOU) that governs the total compensation for that particular group (e.g., longevity pay, education pay, and certification pay).

The City has established a general philosophy of benchmarking total compensation (i.e., compensation and benefits) at the 55th percentile (75th percentile for the Electric Utility) of the labor market to manage rising pension costs and still be competitive in hiring qualified employees. The City may have to pay above these levels to attract qualified candidates or retain skilled employees in unique situations. The total compensation comparison includes base salaries (not including overtime or payouts upon retirement), pay incentives (e.g., special certification, longevity), health and welfare benefits (i.e., medical, dental, vision, life insurance, disability insurance), and retirement benefits. The City compares its total compensation with jurisdictions that are similar in size, services (Roseville is a full-service City), and geographical location. A Benefit Summary document for each group can be found on the City's website under the Human Resources Department page. **The key compensation components of a *typical* City employee are listed below:**

Title	Description
Salary	City salary schedules are set on various factors, including job duties, relation to similar jobs within the organization, reporting structure, etc. Compensation surveys are conducted to compare jobs with comparable local government agencies and, in some cases, private sector industries in Northern California. Survey results ensure Roseville's salaries and benefits packages are competitive with other similar jurisdictions, helping the City attract and retain high-level talent.
Retirement	The City and employees contribute to a plan provided by the California Public Employees' Retirement System (CalPERS) based on the employee's age, years of service, highest single year or highest three-year average salary, and benefit factor. **Classic members** (hired before 1/1/2013): Public Safety 3% @ age 50 Miscellaneous 2.7% @ age 55 **New members** (hired after 1/1/2013): Public Safety 2.7% @ age 57 Miscellaneous 2% @ age 62 *Note: City of Roseville employees do not participate in Social Security.*
Health, Dental & Vision Insurance	Depending on employee elections, the City may contribute up to a maximum dollar amount of $2,020 per month towards employee and dependent insurance coverage for employee plus family, $1,665 for employee plus one, and $1,547 for employee only. **Medical** provided by CalPERS **Dental** provided by Delta Dental **Vision** provided by Vision Service Plan (VSP)
Other Group Insurance	Long Term Disability (LTD) coverage is offered to employees. City-paid LTD is provided to employees with more than five years of service in one of the following employee groups: Management/Confidential, IBEW, or Local 39. A group term life insurance plan is provided to all regular employees. Optional self-pay short-term disability and supplemental life insurance plans are also available to employees.
Other Post-Employment Benefits (OPEB)	The City offers health care coverage to all employees who retire from the City of Roseville through CalPERS. An employee's hire date will determine the level of city contributions, if any, toward this benefit.
Sick Leave	Sick leave provided to employees includes 12 days or 96 hours per year to all units (except RFF, which is six shifts or 144 hours) for all regular employees (pro-rated for those on modified schedules). Effective July 1, 2015, the City provides up to 24 hours of paid sick leave to all employees who qualify as defined by AB 1522.
Vacation Leave	The City provides 12 days of vacation to those with less than five years of service. As tenure increases, the allocation also increases to a maximum of 20 days to employees who have worked 20 years or more. The accruals are pro-rated based on work schedule and vary for those working a 24-hour shift schedule.

ORDINANCE NO. 6684

ORDINANCE OF THE COUNCIL OF THE CITY OF ROSEVILLE
ADOPTING THE ANNUAL BUDGET FOR THE FISCAL YEAR 2023-2024,
ADOPTING BUDGET CONTROL POLICIES, ADOPTING AN APPROPRIATIONS LIMIT,
ADOPTING THE BUDGET FOR THE SUCCESSOR AGENCY OF THE ROSEVILLE
REDEVELOPMENT AGENCY, TO BE EFFECTIVE IMMEDIATELY
AS AN URGENCY MEASURE THE CITY OF ROSEVILLE ORDAINS:

SECTION 1. The proposed budget for the City of Roseville entitled "Proposed Budget Fiscal Year 2023-2024, City of Roseville, California," a copy of which is on file in the office of the City Clerk, is hereby adopted as the "Annual Budget Fiscal Year 2023-2024, City of Roseville, California."

SECTION 2. The proposed expenses, expenditures, transfers out, revenues, and transfers in shown in the fund, department operating budget and project summaries of the budget document, which are incorporated herein, are hereby appropriated to the departments and activities in the amounts and purposes therein stated. Encumbrances, expenses and expenditures of the various appropriations described in the budget document shall be made by those departments and employees designated therein as the requisitioning authorities.

SECTION 3. The following budget control policies shall become effective upon the adoption of this ordinance:

1. The operating budget of the City of Roseville and the Successor Agency of the Roseville Redevelopment Agency shall be approved by the following major expenditure/expense summary categories:

a. Salaries and Wages
b. Benefits
c. Materials, Supplies, and Services
d. Internal Reimbursements
e. Capital Outlay
f. Debt Service
g. Transfers Out

2. The City Manager or designee shall apply prudent monitoring procedures to assure that actual expenditures/expenses of the City and the Successor Agency of the Roseville Redevelopment Agency do not exceed the appropriations at the department level by fund.

3. The City Council delegates authority to the City Manager or designee to approve the movement of City Council approved appropriations within the same fund, excluding Capital Improvement and Non-Capital Multiyear Projects.

4. The City Manager and Assistant City Manager/Chief Financial Officer are directed to ensure that the budget complies with City Council approved financial policies.

5. The City Manager or designee is authorized to increase the Fiscal Year 2023-24 budget appropriations for the remaining unspent appropriations from the prior fiscal year for City Council approved fleet replacement.

6. Capital Improvement Plan. The Capital Budget of the City of Roseville and the Successor Agency of the Roseville Redevelopment Agency shall be approved by Capital Improvement Project. Capital project appropriations shall be used solely for the original purpose approved by the City Council.

7. Non-Capital Multiyear Projects. The non-capital multiyear project budget for the City of Roseville and the Successor Agency of the Roseville Redevelopment Agency shall be approved by Non-Capital Multiyear Project. Non-Capital project appropriations shall be used solely for the original purpose approved by the City Council.

8. City Council approval is required to establish or cancel (without completion) new Capital Improvement Projects or Non-Capital Multi-Year Projects.

9. The City Manager or designee is authorized to carryover any unspent appropriations in Capital and Non-Capital Multi-Year Improvements Projects.

10. Annually, completed or inactive Capital Improvement Projects and Non-Capital Multi-Year Improvement Projects will be closed, except for projects that have existing litigation, payment disputes or other extenuating circumstances. An inactive project is defined as one where transaction activity is less than $1,000 over the prior three years. Closures are the responsibility of the designated project manager. The managing department and the City Manager or designee have the authority to take the necessary steps to close completed or inactive projects, including appropriate decreases to the budget.

11. All encumbrances for valid purchase orders and contracts in effect as of June 30, 2022, will remain in effect in the following fiscal year. The City Manager or designee is authorized to increase the Fiscal Year 2023-24 budget appropriations, and any associated revenue or reimbursement budgets, in the amount of the outstanding encumbrances for valid purchase orders and contracts as of June 30, 2023.

12. The City Manager or designee is authorized to eliminate funds as required for proper accounting and fiscal management when the purpose of a fund has expired and its fund balance has been expended.

13. The City Manager is authorized to revise any appropriation made in the Adopted Budget where the revision does not increase total appropriations by fund and is consistent with City Council intent.

14. The City Manager is authorized to increase appropriations in any department or project from the General Fund Administrative Contingency.

15. The City Manager is authorized to increase appropriations in the Environmental Utilities funds from the respective fund's contingency budget.

16. The City Manager is authorized to increase revenue estimates and appropriations for Council-approved bond issuances.

17. The City Manager is authorized to decrease the revenue and expenditure budget for the Development Services reimbursable development projects to match the actual amount of revenues received and expenditures incurred each fiscal year.

18. All increases and decreases to the total adopted budget require City Council approval, except as otherwise authorized in this Ordinance.

19. The City Manager is authorized to refine/add content, as may be needed to meet Government Finance Officers Association (GFOA) and California Society of Municipal Finance Officers (CSMFO) budgeting award requirements, in the Proposed Budget to create the FY2023-24 Approved Budget.

20. The City Manager is authorized to increase or decrease Capital Improvement Projects and Non-Capital Multiyear Projects revenues and expenditure budgets by up to $75,000 for each project.

21. The City Manager is authorized to adjust the Development Services revenue budget for the General Plan Update Fee to reflect actual revenues received and adjust the expenditure budget by a like amount in the General Plan Update CIP. This authority will also apply to the FY2022-23 budget.

SECTION 4. Pursuant to Article XIII B of the California Constitution, the appropriations limit for the City of Roseville is hereby established in the FY2023-24 Approved Budget. The State Department of Finance provides the City the annual adjustment factors used in the appropriation limit calculation. The factors are the changes in the California Per Capita Personal Income and population levels for the City or the County.

SECTION 5. It is hereby ordered that a copy of this ordinance and the budget document be certified by the City Clerk and filed in the office of the City Clerk. The City Clerk is directed to post a copy of this ordinance in three (3) conspicuous locations in the City and enter the posting thereof in the Ordinance Book.

SECTION 6. This ordinance is required for the orderly operation and maintenance of municipal activitie and the appropriations for usual and current expenses of the City and the Successor Agency of the Roseville Redevelopment Agency during the 2023-2024 fiscal year. Therefore, this ordinance shall take effect immediately upon passage hereof as an urgency ordinance, pursuant to Section 5.03 of the Charter of the City of Roseville.

PASSED AND ADOPTED by the Council of the City of Roseville this 21st day of June, 2023, by the following vote on roll call:

AYES COUNCILMEMBERS: Bernasconi, Alvord, Roccucci, Mendonsa, Houdesheldt

NOES COUNCILMEMBERS: None

ABSENT COUNCILMEMBERS: None

MAYOR

ATTEST:

City Clerk

FY2023-24 Budget Summary

	FY2023-24 Budget (Gross) ($)	FY2023-24 Budget (Net) ($)
Estimated Available Resources (July 1, 2023)	**$ 861,747,505**	**$ 861,747,505**
ESTIMATED OPERATING REVENUES AND TRANSFERS IN		
Taxes	250,081,698	250,081,698
Licenses and Permits	3,934,636	3,934,636
Charges for Services	421,146,850	356,939,350
Grants and Contributions	16,593,352	16,593,352
Use of Property and Money	21,433,431	21,433,431
Fines and Penalties	389,500	389,500
Capital Contributions from Developers and Governmental Activities	33,286,212	33,286,212
Capital Contributions - Connection and Impact Fees	37,123,500	37,123,500
Contributions in Aid of Construction	5,045,500	5,045,500
Other Revenue	34,812,228	24,507,959
Transfers In - Operating	62,743,625	-
TOTAL	**886,590,532**	**749,335,138**
ESTIMATED NON-OPERATING REVENUES AND TRANSFERS IN		
Projects	44,024,917	44,024,917
Transfers In - Capital and Loans	9,726,432	-
TOTAL	**53,751,349**	**44,024,917**
Other Sources [3]	250,000	250,000
Total Estimated Revenues	**940,591,881**	**793,610,055**
TOTAL ESTIMATED AVAILABLE RESOURCES FOR APPROPRIATION		**$ 1,655,357,560**
ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT		
Salaries and Wages	172,432,081	172,432,081
Benefits	116,484,914	106,180,645
Internal Reimbursements	(14,440,223)	(14,440,223)
Materials, Supplies and Services	359,748,313	295,540,813
Capital Outlay	26,211,037	26,211,037
Debt Service	398,481	398,481
Transfers Out - Operating	65,114,074	2,370,449
TOTAL	**725,948,677**	**588,693,283**
ESTIMATED NON-OPERATING EXPENDITURES AND TRANSFERS OUT		
Debt	47,416,208	47,416,208
Projects	147,783,999	147,783,999
Transfers Out - Capital and Loans	9,726,432	-
TOTAL	**204,926,639**	**195,200,207**
Other Uses [3]	-	-
Total Estimated Appropriations	**930,875,316**	**783,893,490**
ESTIMATED AVAILABLE RESOURCES - JUNE 30, 2024	**$ 871,464,070**	**$ 871,464,070**

Note: Transfers between City funds, internal service fund budgets and Other Post Employment Trust Fund budgets, related to payments for retiree benefits, are excluded from the Budget (Net) calculation to prevent double-counting these revenue and expenditure budgets.

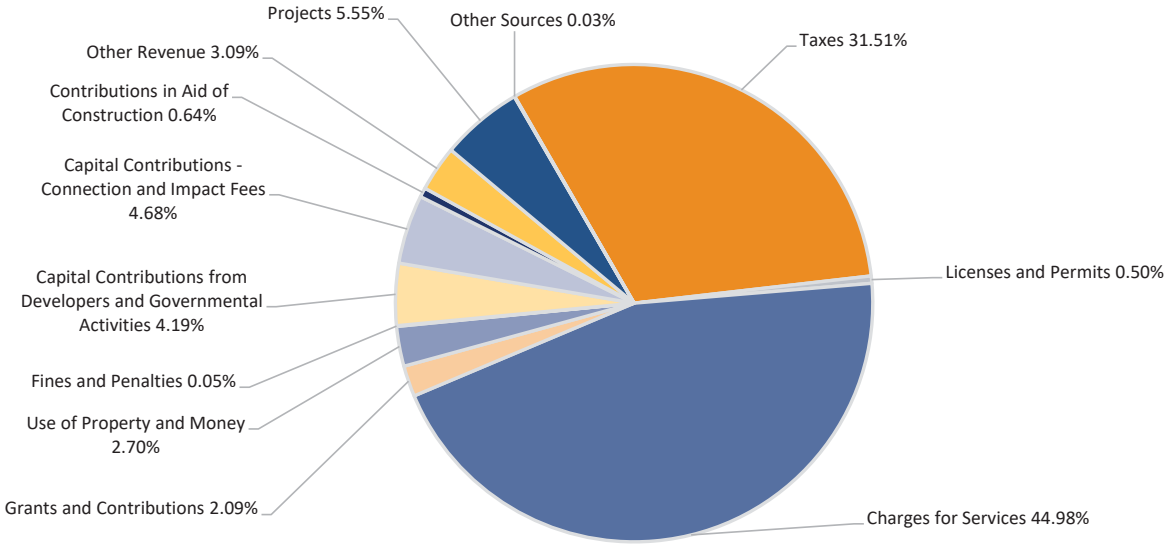
[3] End notes are available at the end of the Fund Summaries section.

FY2023-24 Budget Summary

Total Revenue by Major Category

Excludes Internal Service Funds and transfers between City funds

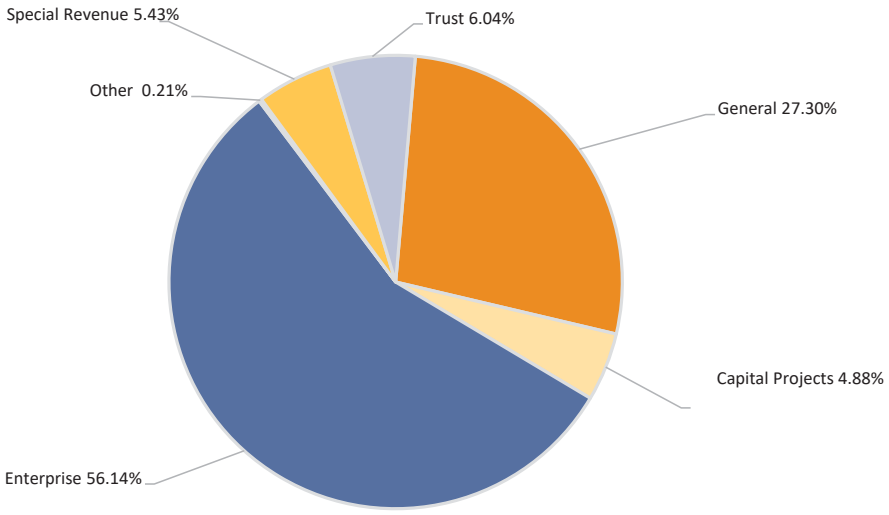
Total - $793.6 Million



Total Revenue by Fund Type

Excludes Internal Service Funds and transfers between City funds

Total - $793.6 Million

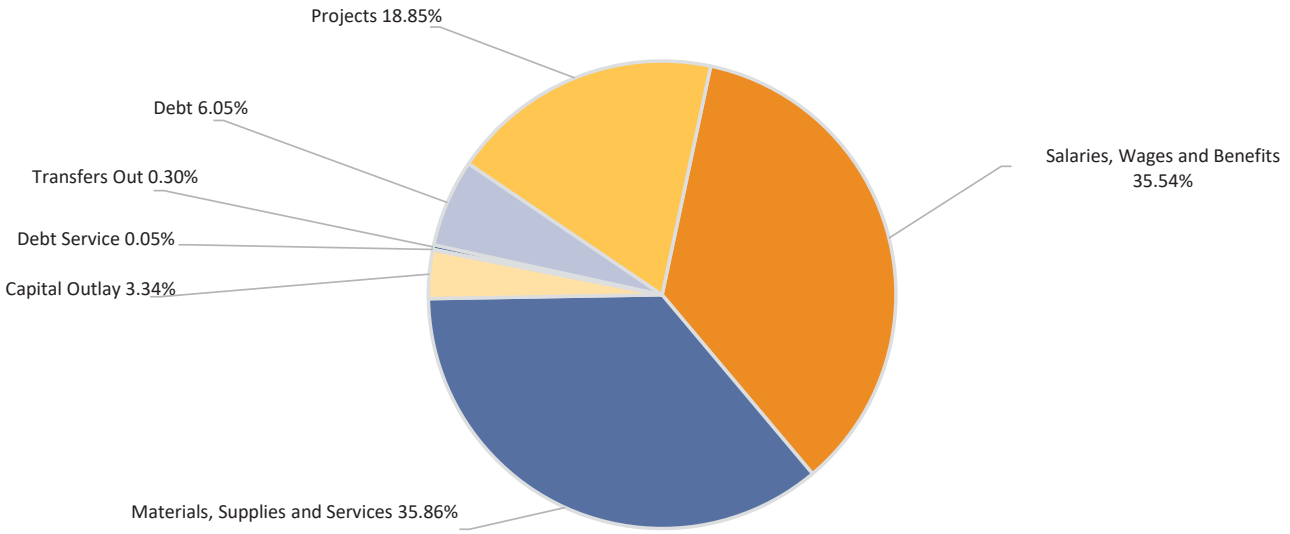


FY2023-24 Budget Summary

Total Expenditures/Expenses by Major Category

Excludes Internal Service Funds and transfer between City funds

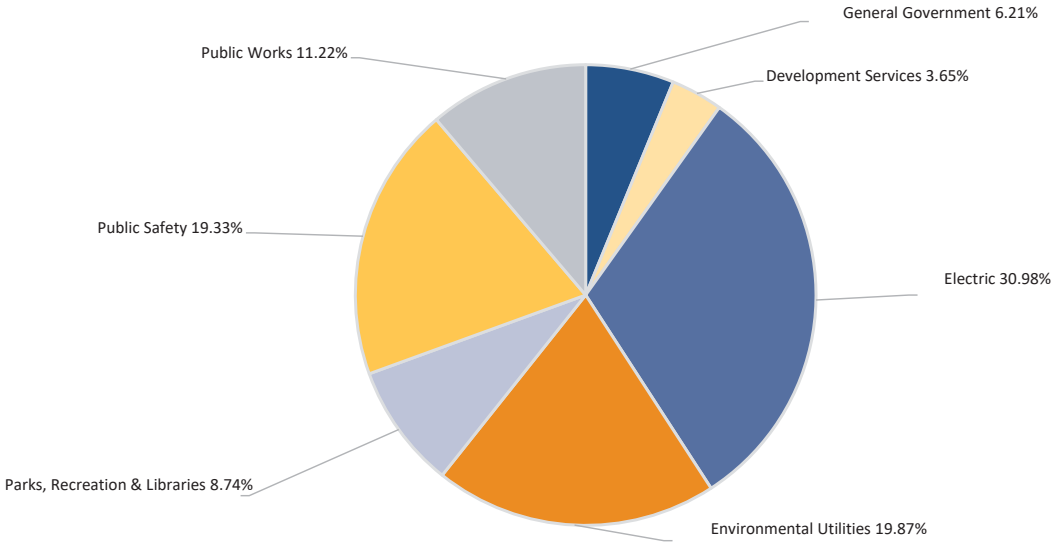
Total - $783.9 Million



Total Operating Expenditures/Expenses by Major Service Type

Excludes Internal Service Funds, projects, debt and transfers

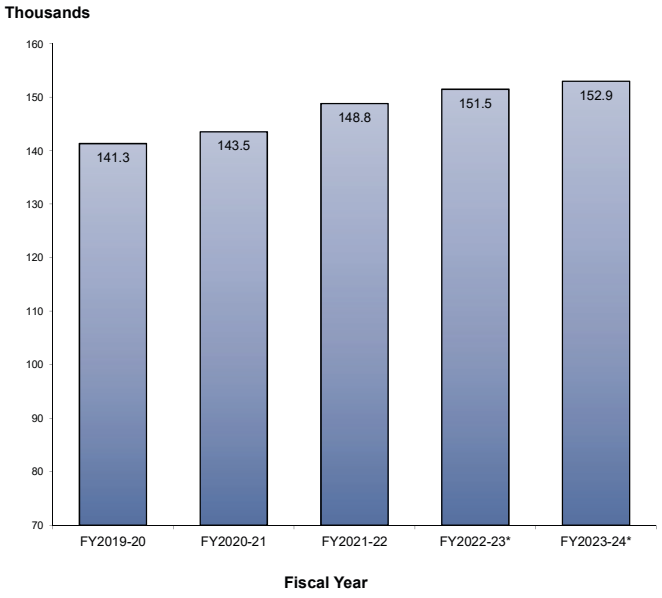
Total - $541.9 Million



Significant Trends

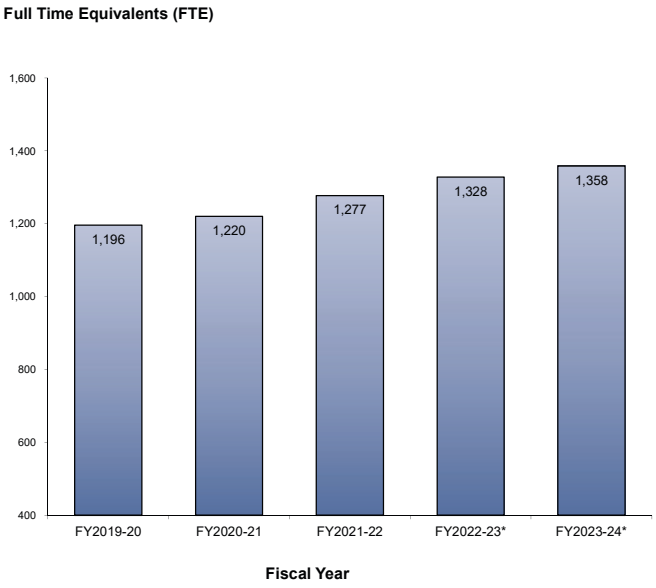
FY2019-20 through FY2023-24

City Population



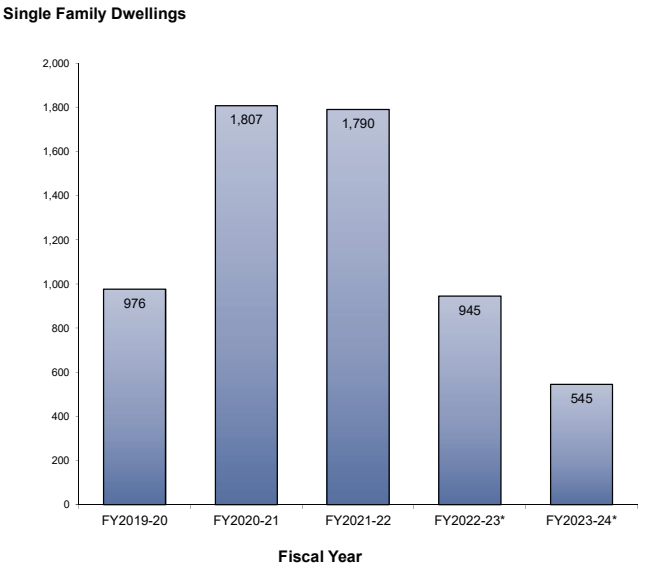
* Estimated
Source: State Department of Finance and City of Roseville

City Positions



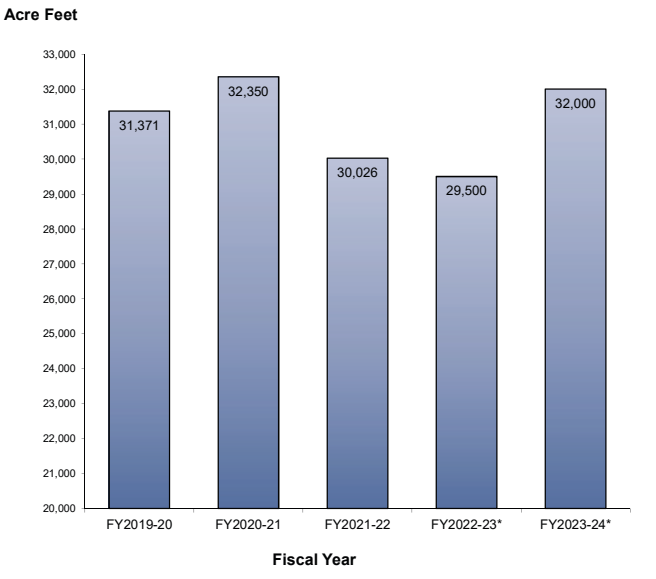
* Estimated
Source: Finance Department - Authorized FTE

New Dwellings



* Estimated
Source: Development Services Department

Water Production



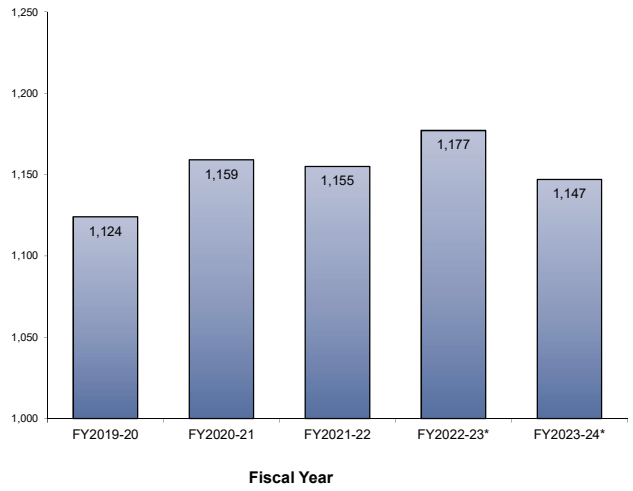
* Estimated
Source: Environmental Utilities

Significant Trends

FY2019-20 through FY2023-24

Electric Power Sales

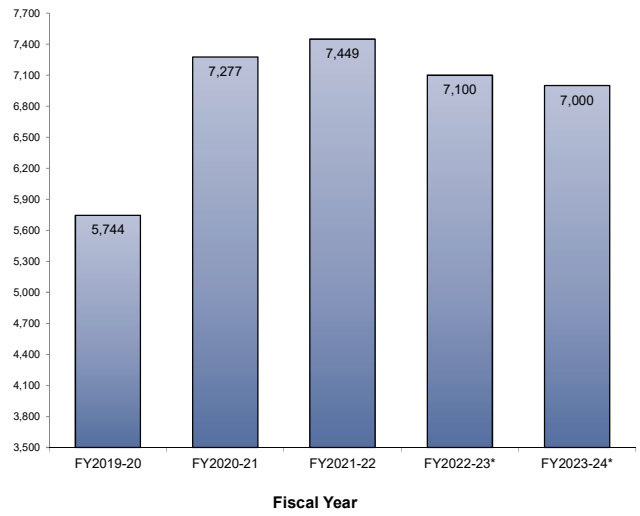
Gigawatt Hours



* Estimated
Source: Roseville Electric Utility

Building Permits Issued

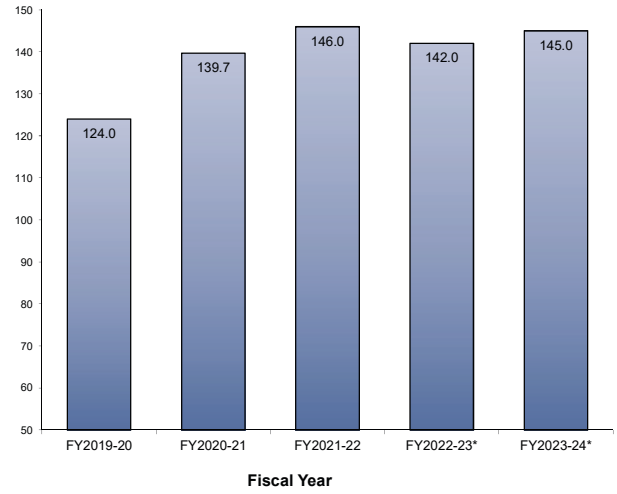
Minor, Residential, and Commercial



* Estimated
Source: Development Services Department

Solid Waste Collected

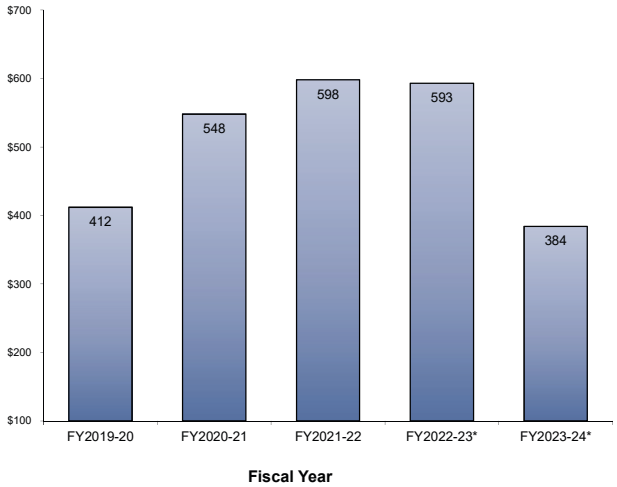
Thousands of Tons



* Estimated
Source: Environmental Utilities

Building Construction Value

Millions



* Estimated
Source: Development Services Department

Gann Appropriations Limit Calculation

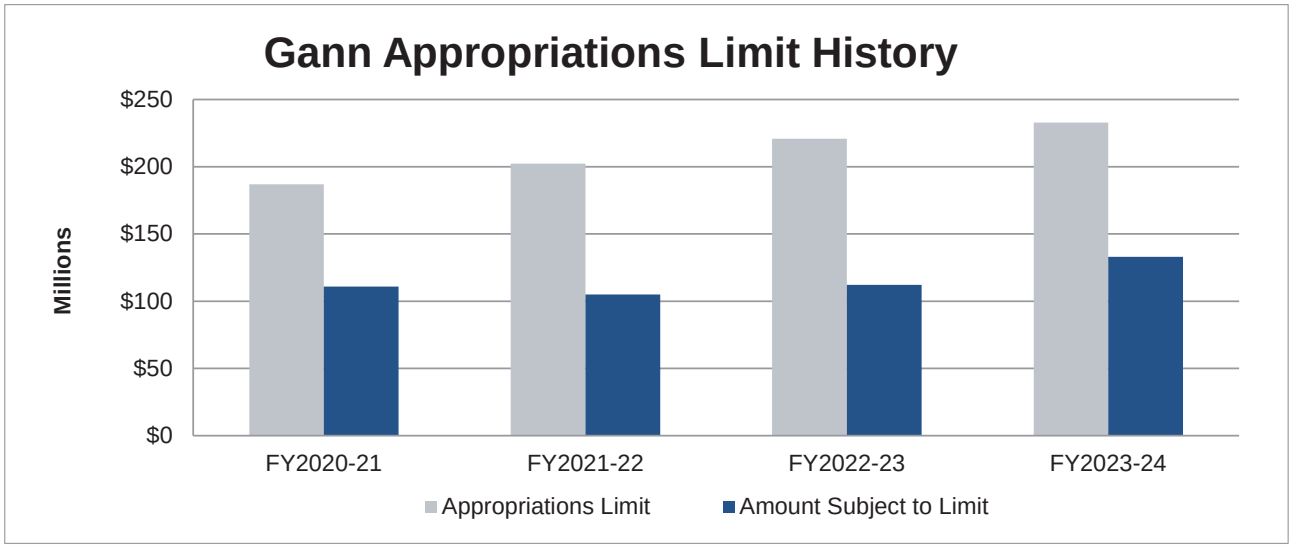
The Gann Appropriations Limit began as a ballot initiative approved by California voters in 1979 and modified by Proposition 111 passed in 1990. Its purpose is to limit the amount of tax proceeds state and local governments can spend each year. The Gann Appropriations Limit appears in California's State Constitution as Article XIII B.

The limit is different for each city and changes annually. Each year's limit is based on the amount of tax proceeds that were authorized to be spent in fiscal year 1978-79 in each city, and modified for changes in inflation and population each subsequent year. By law, inflationary adjustments are based on the California Department of Finance's official report which states the change in California's per capita personal income and population levels for the city or the county.

Each year the City Council must adopt an appropriations limit for the following year. The City's Appropriation Limit for FY2023-24 has been calculated to be $232,922,228. Appropriations subject to the limitation in the FY2023-24 budget total $133,037,862, which is $99,884,366 less than the calculated limit.

Consumer Price Index (CPI)	1.0444
Population Increase	1.0098
Ratio of Change	1.0546
FY2022-23 Appropriations Limit	220,864,716
FY2023-24 Appropriations Limit	**$ 232,922,228**

General Government Operating Appropriations	216,566,839
Capital Improvement Project (CIP) Appropriations	31,564,078
Subtotal Operating and CIP Appropriations	248,130,917
Less Exclusions not Subject to Limit	
Non-Proceeds of Taxes	(98,255,842)
Qualified Capital Outlay and Federal Mandates	(16,837,213)
Total Appropriations Subject to Limit	133,037,862
Calculated Appropriations Limit	232,922,228
FY2023-24 Margin	**$ 99,884,366**



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Fund Number - Fund Name	Estimated Beginning Fund Balance ($)	Operating Revenues and Transfers In ($)	Operating Expenditures/ Expenses and Transfers Out ($)	Non-Operating Revenues and Transfers In ($)	Non-Operating Expenditures/ Expenses and Transfers Out ($)	Other Sources/ (Uses) ($)	Estimated Ending Fund Balance ($)
GENERAL FUNDS							
1001 - General	13,435,553	224,978,684	213,601,140	6,755,377	15,660,602	-	15,907,872
1010 - General Fund Emergency Reserve	18,588,942	1,517,110	435	-	-	-	20,105,617
1011 - General Fund Stabilization Reserve	27,800,850	2,358,241	665	-	-	-	30,158,426
1012 - General Fund Capital Reserve Fund	9,945,359	-	-	1,000,000	4,117,296	-	6,828,063
1013 - Development Services Stabilization Reserve	2,563,667	22,965	-	-	-	-	2,586,632
1020 - General Fund Contributions by Developers	1,166,901	208,729	670,349	-	-	-	705,281
1030 - Strategic Improvement	10,493,300	2,286,667	55,114	1,982,699	4,305,070	-	10,402,482
1040 - Litigation Reserve	28,921	3,087	282,008	-	-	250,000	-
1130 - Stormwater	275,994	483,658	759,652	-	-	-	-
1200 - Parks & Recreation Donation	640,543	55,275	-	-	-	-	695,818
1201 - Roseville Youth Sports Coalition	273,183	49,649	100,000	-	-	-	222,832
1202 - Harrigan Trust Adult Literacy	210,237	2,802	44,600	-	-	-	168,439
ENTERPRISE FUNDS							
6001 - Electric	107,024,258	201,540,359	179,569,109	-	30,837,423	-	98,158,085
6010 - Electric Rate Stabilization	19,324,339	767,702	24,998	-	-	-	20,067,043
6101 - Water Operations	16,378,643	42,528,930	47,710,046	-	3,080,334	-	8,117,193
6110 - Water Rate Stabilization	14,010,713	1,150,150	5,263	-	-	-	15,155,600
6120 - Water Construction	38,300,216	14,770,662	53,197	385,000	21,434,088	-	31,968,593
6130 - Water Rehabilitation	30,870,566	11,663,252	1,760,047	-	4,096,703	-	36,677,068
6140 - Water Meter Retrofit	1,184,238	117,548	250,000	-	-	-	1,051,786
6201 - Wastewater Operations	19,455,608	51,593,791	57,927,796	-	58,333	-	13,063,270
6210 - Wastewater Rate Stabilization	16,219,097	691,937	6,092	-	-	-	16,904,942
6220 - Wastewater Construction	7,685,599	30,583,613	29,599,526	-	83,032	-	8,586,654
6230 - Wastewater Rehabilitation	22,972,120	5,497,513	114,953	-	3,660,389	-	24,694,291
6231 - Wastewater Regional Rehabilitation	4,137,519	9,525,168	283	-	2,308,333	-	11,354,071
6301 - Waste Services Operations	13,184,539	42,593,135	46,721,020	-	61,824	-	8,994,830
6310 - Waste Services Rate Stabilization	3,441,765	3,538,344	-	-	-	-	6,980,109
6320 - Waste Services Capital Purchases	6,471,249	622,603	356,915	-	-	-	6,736,937
6330 - Waste Services Rehabilitation	1,307,103	2,814,212	471,563	-	3,129,216	-	520,536
6511 - Transit	1,443,276	8,368,962	8,296,964	15,306,306	15,306,306	-	1,515,274
6512 - Transit Shuttle Service Fee Fund	180,000	-	-	-	-	-	180,000
6520 - Transportation	1,857,813	2,065,345	2,044,202	21,317,361	21,317,361	-	1,878,956
6540 - Consolidated Transit Services Agency	344,194	601,382	599,602	-	-	-	345,974
6591 - Youth Development	772,674	8,623,077	8,785,635	-	195,000	-	415,116
SPECIAL REVENUE FUNDS							
2199 - Landscape & Lighting Districts/Services District	16,226,338	22,094,481	19,162,758	-	-	-	19,158,061
2201 - Community Development Block Grant	(11,291)	730,000	677,678	280,000	280,000	-	41,031
2210 - HOME Investment Partnership Program	2,015,226	322,337	1,532,839	-	-	-	804,724
2220 - CalHOME	549,477	16,097	150,000	-	-	-	415,574
2230 - BEGIN	200,549	31,895	-	-	-	-	232,444
2240 - Supplemental Law Enforcement Services	722,925	347,299	490,359	-	-	-	579,865
2250 - Forfeited Property	173,481	32,266	50,000	-	-	-	155,747
2260 - Federal Asset Seizure	60,631	1,224	50,000	-	-	-	11,855
2270 - Grants	-	-	-	751,250	751,250	-	-
2280 - Federal Stimulus Reserve - ARPA	-	5,178,643	350,000	-	4,828,643	-	-
2301 - State Gas Tax	1,785,384	30,146	81,788	-	-	-	1,733,742
2305 - Highway Users Tax	59,759	4,322,629	1,766,308	-	610,000	-	2,006,080
2307 - Road Maintenance and Rehab	3,072,122	3,800,800	152	250,000	4,250,000	-	2,872,770
2321 - Traffic Safety	625,730	214,577	427,161	-	-	-	413,146

Summary of Budget Transactions: All Funds

Fund Number - Fund Name	Estimated Beginning Fund Balance ($)	Operating Revenues and Transfers In ($)	Operating Expenditures/ Expenses and Transfers Out ($)	Non-Operating Revenues and Transfers In ($)	Non-Operating Expenditures/ Expenses and Transfers Out ($)	Other Sources/ (Uses) ($)	Estimated Ending Fund Balance ($)
2361 - Trench Cut Recovery	165,510	2,326	-	-	-	-	167,836
2401 - Technology Replacement	2,901,472	632,969	637,269	-	-	-	2,897,172
2521 - Open Space	784,463	764,749	815,142	-	-	-	734,070
2541 - Native Oak Tree Propagation	1,317,091	26,545	220,160	-	-	-	1,123,476
2545 - Non-Native Tree Propagation	434,954	6,397	133,919	-	-	-	307,432
2551 - Roseville Aquatics Maintenance	495,187	12,000	60,000	-	-	-	447,187
2599 - Golf Course	708,701	3,482,947	3,254,648	-	937,000	-	-
2601 - Police Evidence	357,104	43,795	23,000	-	-	-	377,899
2701 - Cable TV Peg	2,421,525	347,372	165,950	-	-	-	2,602,947
2821 - Housing Trust	3,560,364	318,925	224,949	-	1,031,250	-	2,623,090
2824 - Affordable Housing In Lieu and Program Equity	783,860	8,301	11,946	-	-	-	780,215
2841 - Housing Successor Low Mod	2,560,620	163,916	1,073,346	502,532	250,000	-	1,903,722
CAPITAL PROJECTS FUNDS							
3099 - Community Facility District Capital Project	6,804,026	2,049,308	1,982,909	-	3,628,031	-	3,242,394
3130 - Parks Recreation and Library Capital Projects	143,071	45,702	103	1,212,737	1,212,737	-	188,670
3131 - Parks and Recreation Fee Funded Projects	412,738	163,582	31,461	-	-	-	544,859
3151 - Traffic Mitigation	43,870,762	10,016,802	1,599,617	3,217,833	3,342,833	-	52,162,947
3152 - TMF - Amoruso Ranch SAF	-	50,000	50,000	-	-	-	-
3153 - TMF - CVSP SAF	-	650,000	650,000	-	-	-	-
3154 - TMF - Sierra Vista SAF	-	750,000	750,000	-	-	-	-
3155 - TMF - Westbrook SAF	-	35,000	35,000	-	-	-	-
3160 - Traffic Benefit Fee	322,181	3,566	-	-	-	-	325,747
3180 - Blue Oaks Blvd Fee	1,028,823	46,423	-	-	1,026,501	-	48,745
3181 - Westpark Drive Fee	54,190	11,489	-	-	56,203	-	9,476
3201 - Roadway	1,270,118	1,416,338	14,718	-	-	-	2,671,738
3210 - Utility Impact Reimbursement	695,934	2,615,937	2,607,786	-	-	-	704,085
3302 - Citywide Park In Lieu	23,924	-	-	-	-	-	23,924
3303 - Citywide Park	2,082,377	4,037,605	42,904	-	659,908	-	5,417,170
3304 - Citywide Park - West Roseville SP	3,068,587	922,324	12,145	-	190,000	-	3,788,766
3305 - Citywide Park - Sierra Vista SP	2,916,166	820,438	2,296	-	-	-	3,734,308
3306 - Neighborhood Park - Southeast Roseville SP	5,572	-	-	-	-	-	5,572
3307 - Neighborhood Park - Northeast Roseville SP	28,645	-	-	-	-	-	28,645
3308 - Neighborhood Park - North Central Roseville SP	13,415	22,899	-	-	12,000	-	24,314
3309 - Neighborhood Park - Northwest Roseville SP	174,608	1,938	-	-	-	-	176,546
3310 - Neighborhood Park - North Roseville SP	1,508,914	16,706	-	-	-	-	1,525,620
3311 - Neighborhood Park - West Roseville SP	2,820,932	1,083,016	24,945	-	-	-	3,879,003
3312 - Neighborhood Park - Infill	134,803	21,452	-	-	-	-	156,255
3313 - Neighborhood Park - Woodcreek East	20,313	-	-	-	-	-	20,313
3314 - Neighborhood Park - Stoneridge	1,676,968	18,877	-	-	30,000	-	1,665,845
3315 - Neighborhood Park - Highland Reserve	13,261	-	-	-	-	-	13,261
3316 - Neighborhood Park - Longmeadow	33,274	-	-	-	-	-	33,274
3317 - Neighborhood Park - Fiddyment 44/Walaire	318,136	3,521	-	-	-	-	321,657
3318 - Neighborhood Park - Westbrook	15,954	1,190,179	3,239	-	-	-	1,202,894
3319 - Neighborhood Park - Sierra Vista	4,998,894	2,398,058	5,389	-	3,674,596	-	3,716,967
3321 - Neighborhood Park - Campus Oaks	1,743,638	251,668	1,248	-	170,000	-	1,824,058
3322 - Neighborhood Park - Creekview	1,745,857	1,940,080	-	-	160,000	-	3,525,937
3323 - Bike Trail - Creekview	601,931	878,832	-	-	-	-	1,480,763
3324 - Neighborhood Park - Amoruso Park	377,585	-	-	-	-	-	377,585
3345 - SVSP Fee Program - Admin	558,865	205,195	96,964	-	-	-	667,096
3347 - SVSP Fee Program - Park Land	8,057	6,934	-	-	-	-	14,991

Summary of Budget Transactions: All Funds

Fund Number - Fund Name	Estimated Beginning Fund Balance ($)	Operating Revenues and Transfers In ($)	Operating Expenditures/ Expenses and Transfers Out ($)	Non-Operating Revenues and Transfers In ($)	Non-Operating Expenditures/ Expenses and Transfers Out ($)	Other Sources/ (Uses) ($)	Estimated Ending Fund Balance ($)
3355 - Public Facilities	14,019,995	6,476,821	182,513	-	1,442,388	-	18,871,915
3360 - Fire Facilities	306,522	1,594,698	9,317	-	1,000,000	-	891,903
3365 - Downtown Parking	105,040	609,481	38,876	-	569,441	-	106,204
3367 - Downtown Benefit	3,561,916	110,465	608,317	-	-	-	3,064,064
3375 - Air Quality Mitigation	111,742	4,128	-	-	-	-	115,870
3380 - Bike Trail	342,012	184,934	198,367	20,000	20,000	-	328,579
3385 - Pleasant Grove Drainage Basin	14,304,814	1,135,314	41,227	-	3,500,000	-	11,898,901
3390 - Traffic Coordination	2,746,479	30,815	63,668	-	-	-	2,713,626
3395 - City County Mitigation	11,671,301	1,614,795	5,009,655	-	-	-	8,276,441
3410 - Al Johnson Wildlife Area	1,378,596	77,230	70,000	-	-	-	1,385,826
PERMANENT FUNDS							
3901 - Citizens Benefit	17,113,955	324,159	252,145	-	-	-	17,185,969
AGENCY FUNDS							
7499 - Special Assessments Community Facility Districts	22,287,938	36,858,350	3,308,208	-	34,308,971	-	21,529,109
TRUST FUNDS							
7001 - Other Post Employment Trust	158,957,052	18,416,352	9,463,270	-	-	-	167,910,134
7011 - Pension Reserve Trust Fund	12,486,253	4,577,924	-	-	-	-	17,064,177
7199 - Endowment Trust	1,985,200	21,991	13,777	-	-	-	1,993,414
7201 - Successor Agency to the former RDA	4,601,503	2,973,183	170,817	-	3,206,628	-	4,197,241
INTERNAL SERVICE FUNDS							
4001 - Fleet Services	2,361,566	12,204,925	12,628,952	-	471,760	-	1,465,779
4005 - Fleet Replacement	36,531,497	10,099,050	14,371,164	770,254	29,020	-	33,000,617
4031 - Equipment Replacement	2,586,918	421,332	166,546	-	256,700	-	2,585,004
4061 - Facility Services	2,252,258	6,278,791	6,810,294	-	627	-	1,720,128
4065 - Facility Rehabilitation	1,858,248	1,876,724	595,974	-	1,891,167	-	1,247,831
4101 - Information Technology Operations	2,733,594	15,221,418	16,383,113	-	40,000	-	1,531,899
4105 - Information Technology Replacement	1,845,420	1,469,333	-	-	1,437,675	-	1,877,078
4211 - Workers Compensation	9,678,558	8,090,797	6,712,327	-	-	-	11,057,028
4231 - General Liability	72,715	6,848,702	6,921,417	-	-	-	-
4251 - Unemployment Insurance	1,224,962	514,191	505,735	-	-	-	1,233,418
4279 - General Benefits	1,168,772	2,323,572	2,341,728	-	-	-	1,150,616

Revenues, Expenditures/Expenses, and Transfers: Three-Year

Fund Number - Fund Name	Revenues and Transfers In			Expenditures/Expenses and Transfers Out		
	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
GENERAL FUNDS						
1001 - General	215,979,049	219,125,235	231,734,061	194,988,029	261,084,100	229,261,742
1010 - General Fund Emergency Reserve	1,338,750	1,427,553	1,517,110	370	404	435
1011 - General Fund Stabilization Reserve	2,734,813	1,634,441	2,358,241	504	602	665
1012 - General Fund Capital Reserve Fund	(493)	14,525,860	1,000,000	7	4,580,000	4,117,296
1013 - Development Services Stabilization Reserve	2,045,276	518,392	22,965	1	-	-
1020 - General Fund Contributions by Developers	803,496	549,236	208,729	12	617,064	670,349
1030 - Strategic Improvement	6,261,799	3,422,906	4,269,366	5,763,893	8,065,217	4,360,184
1040 - Litigation Reserve	2,455	3,067	3,087	6	250,007	282,008
1130 - Stormwater	674,570	320,978	483,658	585,829	43,120	759,652
1200 - Parks & Recreation Donation	72,939	6,303	55,275	13	14	-
1201 - Roseville Youth Sports Coalition	42,612	47,260	49,649	2,818	46,047	100,000
1202 - Harrigan Trust Adult Literacy	2,228	2,784	2,802	6	43,006	44,600
ENTERPRISE FUNDS						
6001 - Electric	181,998,867	236,659,993	201,540,359	173,338,922	242,655,123	210,406,532
6010 - Electric Rate Stabilization	610,394	763,711	767,702	80,785	50,030,341	24,998
6101 - Water Operations	40,420,986	39,729,067	42,528,930	32,040,115	66,677,939	50,790,380
6110 - Water Rate Stabilization	135,360	611,002	1,150,150	261,849	5,767	5,263
6120 - Water Construction	20,768,785	17,341,439	15,155,662	26,418,708	6,919,289	21,487,285
6130 - Water Rehabilitation	5,404,051	21,537,503	11,663,252	6,731,031	3,943,570	5,856,750
6140 - Water Meter Retrofit	139,030	116,072	117,548	3,490	250,037	250,000
6201 - Wastewater Operations	48,848,782	51,090,495	51,593,791	42,709,378	57,163,772	57,986,129
6210 - Wastewater Rate Stabilization	196,047	106,514	691,937	2,261,589	1,007,200	6,092
6220 - Wastewater Construction	52,781,399	87,373,080	30,583,613	56,030,327	86,545,538	29,682,558
6230 - Wastewater Rehabilitation	6,398,418	7,079,208	5,497,513	4,917,655	7,297,133	3,775,342
6231 - Wastewater Regional Rehabilitation	6,955,416	9,431,487	9,525,168	297,753	9,176,072	2,308,616
6301 - Waste Services Operations	39,740,899	37,402,620	42,593,135	33,399,719	52,274,324	46,782,844
6310 - Waste Services Rate Stabilization	47,518	17,087	3,538,344	3,500,099	39	-
6320 - Waste Services Capital Purchases	999,866	856,535	622,603	226,424	281,798	356,915
6330 - Waste Services Rehabilitation	676,121	673,741	2,814,212	1,090,982	2,754,580	3,600,779
6511 - Transit	6,731,537	15,822,505	23,675,268	6,743,041	13,808,114	23,603,270
6520 - Transportation	7,227,215	4,636,079	23,382,706	7,212,062	4,121,506	23,361,563
6540 - Consolidated Transit Services Agency	505,789	651,718	601,382	437,209	598,688	599,602
6591 - Youth Development	9,385,799	10,974,997	8,623,077	6,688,525	10,218,152	8,980,635
SPECIAL REVENUE FUNDS						
2199 - Landscape & Lighting Districts/Services District	15,735,371	18,078,752	22,094,481	14,111,664	18,199,372	19,162,758
2201 - Community Development Block Grant	848,640	1,870,498	1,010,000	861,807	1,868,661	957,678
2210 - HOME Investment Partnership Program	617,344	316,717	322,337	73,191	291,139	1,532,839
2220 - CalHOME	70,191	75,487	16,097	11	70,012	150,000
2230 - BEGIN	70,746	31,340	31,895	4	3	-
2240 - Supplemental Law Enforcement Services	367,474	329,119	347,299	322,254	263,094	490,359
2250 - Forfeited Property	40,180	22,200	32,266	38,944	50,005	50,000
2260 - Federal Asset Seizure	943	1,201	1,224	2	50,003	50,000
2270 - Grants	1,789,058	4,071,486	751,250	6,399,778	4,066,897	751,250
2280 - Federal Stimulus Reserve - ARPA	54,747	10,154,360	5,178,643	74,055	10,154,216	5,178,643
2301 - State Gas Tax	630,237	25,037	30,146	72,066	151,360	81,788
2305 - Highway Users Tax	8,986,029	4,350,702	4,322,629	8,070,015	6,148,505	2,376,308
2307 - Road Maintenance and Rehab	3,027,019	3,403,069	4,050,800	2,027,459	1,920,126	4,250,152
2321 - Traffic Safety	203,852	219,235	214,577	184,812	377,143	427,161
2361 - Trench Cut Recovery	1,450	2,315	2,326	4	4	-

Revenues, Expenditures/Expenses, and Transfers: Three-Year

Fund Number - Fund Name	Revenues and Transfers In			Expenditures/Expenses and Transfers Out		
	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
2401 - Technology Replacement	951,732	624,793	632,969	248,703	657,109	637,269
2521 - Open Space	699,910	703,048	764,749	667,313	873,029	815,142
2541 - Native Oak Tree Propagation	24,325	52,627	26,545	37,698	218,235	220,160
2545 - Non-Native Tree Propagation	4,873	7,457	6,397	31,174	143,551	133,919
2551 - Roseville Aquatics Maintenance	5,407	5,659	12,000	180	100,250	60,000
2599 - Golf Course	3,683,553	3,268,179	3,482,947	3,010,802	4,182,851	4,191,648
2601 - Police Evidence	24,600	43,825	43,795	28,477	23,009	23,000
2701 - Cable TV Peg	381,596	291,076	347,372	47,363	165,998	165,950
2821 - Housing Trust	2,894,914	330,267	318,925	3,845,108	2,911,941	1,256,199
2824 - Affordable Housing In Lieu and Program Equity	4,128,124	208,539	8,301	4,003,648	168,780	11,946
2841 - Housing Successor Low Mod	1,652,448	422,040	666,448	928,066	311,720	1,323,346
CAPITAL PROJECT FUNDS						
3099 - Community Facility District Capital Project	53,709,276	4,997,377	2,049,308	62,819,402	9,046,328	5,610,940
3130 - Parks Recreation and Library Capital Projects	4,511,495	944,857	1,258,439	2,366,309	1,095,875	1,212,840
3131 - Parks and Recreation Fee Funded Projects	112,441	117,663	163,582	23,377	39,006	31,461
3151 - Traffic Mitigation	13,129,817	9,348,226	13,234,635	3,605,566	3,806,478	4,942,450
3152 - TMF - Amoruso Ranch SAF	-	-	50,000	-	-	50,000
3153 - TMF - CVSP SAF	-	-	650,000	-	-	650,000
3154 - TMF - Sierra Vista SAF	-	-	750,000	-	-	750,000
3155 - TMF - Westbrook SAF	-	-	35,000	-	-	35,000
3160 - Traffic Benefit Fee	2,837	3,543	3,566	7	8	-
3180 - Blue Oaks Blvd Fee	329,790	258,099	46,423	23	362,471	1,026,501
3181 - Westpark Drive Fee	95,607	50,000	11,489	3	117,547	56,203
3201 - Roadway	791,060	1,189,023	1,416,338	347,613	954,803	14,718
3210 - Utility Impact Reimbursement	429,606	1,761,768	2,615,937	1,388,877	1,787,021	2,607,786
3302 - Citywide Park In Lieu	211	263	-	1	1	-
3303 - Citywide Park	2,193,543	896,390	4,037,605	714,392	2,317,897	702,812
3304 - Citywide Park - West Roseville SP	1,584,173	2,750,794	922,324	894,069	4,112,244	202,145
3305 - Citywide Park - Sierra Vista SP	492,349	1,107,233	820,438	32	3,353	2,296
3306 - Neighborhood Park - Southeast Roseville SP	1,984	40	-	-	-	-
3307 - Neighborhood Park - Northeast Roseville SP	253	315	-	1	1	-
3308 - Neighborhood Park - North Central Roseville SP	18,241	22,988	22,899	20,917	396,671	12,000
3309 - Neighborhood Park - Northwest Roseville SP	1,610	1,928	1,938	211	4	-
3310 - Neighborhood Park - North Roseville SP	13,585	16,617	16,706	1,570	38	-
3311 - Neighborhood Park - West Roseville SP	2,375,938	2,133,550	1,083,016	3,543,298	5,564,137	24,945
3312 - Neighborhood Park - Infill	178,408	19,520	21,452	1,898	706,566	-
3313 - Neighborhood Park - Woodcreek East	179	223	-	-	1	-
3314 - Neighborhood Park - Stoneridge	15,024	18,849	18,877	1,968	31,059	30,000
3315 - Neighborhood Park - Highland Reserve	117	146	-	-	-	-
3316 - Neighborhood Park - Longmeadow	292	366	-	1	1	-
3317 - Neighborhood Park - Fiddyment 44/Walaire	2,800	3,502	3,521	371	8	-
3318 - Neighborhood Park - Westbrook	259,836	207,682	1,190,179	72,488	83,654	3,239
3319 - Neighborhood Park - Sierra Vista	3,051,018	1,868,564	2,398,058	451,667	698,654	3,679,985
3321 - Neighborhood Park - Campus Oaks	314,244	430,245	251,668	250,101	1,712	171,248
3322 - Neighborhood Park - Creekview	850,917	362,345	1,940,080	19	14	160,000
3323 - Bike Trail - Creekview	304,000	133,675	878,832	7	31,855	-
3324 - Neighborhood Park - Amoruso Park	-	377,585	-	-	-	-
3345 - SVSP Fee Program - Admin	252,896	203,255	205,195	81,658	96,736	96,964
3347 - SVSP Fee Program - Park Land	2,008,570	5	6,934	2,005,127	-	-
3355 - Public Facilities	6,678,121	4,629,811	6,476,821	642,794	9,029,339	1,624,901

Revenues, Expenditures/Expenses, and Transfers: Three-Year

Fund Number - Fund Name	Revenues and Transfers In			Expenditures/Expenses and Transfers Out		
	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
3360 - Fire Facilities	2,527,505	6,547,226	1,594,698	1,148,892	13,627,598	1,009,317
3365 - Downtown Parking	649,927	616,968	609,481	623,877	616,095	608,317
3367 - Downtown Benefit	2,083,308	1,019,193	110,465	645,229	616,136	608,317
3375 - Air Quality Mitigation	148,633	2,630	4,128	602	300,006	-
3380 - Bike Trail	136,077	160,892	204,934	141,769	218,156	218,367
3385 - Pleasant Grove Drainage Basin	2,543,734	881,618	1,135,314	38,425	329,643	3,541,227
3390 - Traffic Coordination	82,957	30,959	30,815	30,814	53,494	63,668
3395 - City County Mitigation	2,397,209	6,588,265	1,614,795	18,858	5,176,363	5,009,655
3410 - Al Johnson Wildlife Area	74,444	76,786	77,230	29	70,033	70,000
PERMANENT FUNDS						
3901 - Citizens Benefit	291,990	293,900	324,159	369,171	287,497	252,145
AGENCY FUNDS						
7499 - Special Assessments Community Facility Districts	92,811,258	40,886,824	36,858,350	91,956,007	40,112,063	37,617,179
TRUST FUNDS						
7001 - Other Post Employment Trust	27,185,361	17,053,679	18,416,352	8,818,831	9,125,056	9,463,270
7011 - Pension Reserve Trust Fund	-	12,486,253	4,577,924	-	-	-
7199 - Endowment Trust	20,003	22,440	21,991	10,575	12,193	13,777
7201 - Successor Agency to the former RDA	6,548,832	3,344,072	2,973,183	3,917,372	3,315,764	3,377,445
INTERNAL SERVICE FUNDS						
4001 - Fleet Services	10,743,795	11,652,374	12,204,925	9,231,735	12,191,099	13,100,712
4005 - Fleet Replacement	11,265,347	21,888,306	10,869,304	5,548,216	21,499,056	14,400,184
4031 - Equipment Replacement	4,374,590	309,019	421,332	231,379	364,142	423,246
4061 - Facility Services	5,981,364	5,922,473	6,278,791	5,012,166	6,128,596	6,810,921
4065 - Facility Rehabilitation	3,096,579	2,499,164	1,876,724	1,145,217	2,880,625	2,487,141
4101 - Information Technology Operations	13,088,096	13,775,361	15,221,418	11,720,473	14,469,970	16,423,113
4105 - Information Technology Replacement	2,084,332	1,817,595	1,469,333	275,570	1,847,522	1,437,675
4211 - Workers Compensation	4,296,181	6,179,830	8,090,797	5,965,977	5,636,206	6,712,327
4231 - General Liability	2,413,281	4,423,653	6,848,702	4,799,775	5,823,188	6,921,417
4251 - Unemployment Insurance	972,950	418,615	514,191	169,491	407,457	505,735
4279 - General Benefits	2,078,140	2,306,076	2,323,572	2,004,766	2,338,414	2,341,728

General Funds Overview

General Funds Overview

The General Funds are used for general City operations and activities. The funds account for all financial resources except those that require a separate fund.

For financial reporting, the General Funds include the following:

- General Fund
- General Fund Emergency Reserve Fund
- General Fund Stabilization Reserve Fund
- General Fund Capital Reserve Fund
- General Fund Contributions by Developers Fund
- Litigation Reserve Fund
- Stormwater Management Fund
- Parks & Recreation Donation Fund
- Roseville Youth Sports Coalition Fund
- Harrigan Trust Adult Literacy Fund
- Strategic Improvement Fund

The individual fund summaries in the following pages provide an overview of each General Fund. They include the fund's operating budget (revenues and expenses), non-operating budget (capital, debt, and non-recurring revenues and expenses), and a summary of the fund balance, reserves, and unrestricted fund balance. These summaries provide a mechanism to gauge changes in the fund over three fiscal years.

General Fund

The General Fund budget provides for the delivery of municipal services to the Roseville community. These services include police, fire, parks and recreation, libraries, public works, economic development, development services, and general government, which includes the following departments: City Council, City Manager, Public Affairs and Communications, City Attorney, Human Resources, City Clerk, and Finance. The General Fund is the City's primary operating fund.

Following are the details of significant General Fund activity presented in this section.

Major Revenues

The City relies on several major revenue sources to support the General Fund budget. The primary revenue sources are the following:

Bradley-Burns Sales and Use Tax

The City receives a 1 percent share of sales tax charged on taxable sales within the city limits from the Bradley-Burns Local Sales and Use Tax Act.

The FY2023-24 budget includes a sales tax revenue estimate of $72.7 million. This projection reflects a 2 percent increase from the FY2022-23 updated estimate of

Major General Fund Revenue Sources

- Sales Tax
- Secured Property Tax
- Property Tax In-Lieu of Vehicle License Fees
- Building Permits and Plan Check Fees
- Hotel/Motel Tax
- Franchise Fees

$71.2 million. This level of sales tax growth is less than in prior years and more reminiscent of pre-pandemic years.

The FY2023-24 forecast provided by the City's sales tax consultant ranges from conservative at $67.3 million to optimistic at $78.0 million, with $72.7 million as their most likely estimate, which is reflected in the budget.

Measure B Local Sales Tax

With the passage of Measure B in November 2018, the total sales and use tax rate increased by one-half of one percent, effective April 1, 2019.

The City's sales tax consultant's most recent projections indicate that Measure B could range from $27.1 million to $32.5 million, with $29.8 million as their most-likely estimate. Like Bradley-Burns sales tax, Measure B revenue growth is slowing compared to the last couple of fiscal years.

The FY2023-24 Measure B revenue budget estimate is $29.8 million, which aligns with the consultant's most-likely estimate. This estimate represents an increase of $300,000 over the updated FY2022-23 estimate of $29.5 million.

Secured Property Tax

Property tax is the second-largest source of revenue in the General Fund. Real property, which is defined as land and any improvements made to land, such as buildings and other permanent structures, is taxed at 1 percent of the property's assessed valuation by Placer County.

The assessed value of a property is determined based on the value of new construction or when a change in ownership occurs, in which case sales price is used as the new assessed value. Under Proposition 13, assessed value of property is increased by a maximum of 2 percent annually. A property that declines in value may be reassessed (per Proposition 8) for a temporary reduction. Property tax is shared by several taxing entities, mainly school districts, Placer County, and the City of Roseville. The location of the parcel determines the City's share of tax revenue, but on average the City is allocated approximately 15 percent of the property tax revenue. The Placer County Auditor-Controller's Office has provided an estimate of property taxes the City of Roseville can expect to receive during the current year. Building upon this estimate, the FY2023-24 secured property tax projection of $52.7 million reflects a 7 percent increase over the FY2022-23 updated estimate of $49.0 million. The growth rate is forecasted based on monitoring the local real estate market, new single-family homes recently added to the market, economic forecasts, input from tax consultants and the Placer County Assessor regarding current valuations and appeals.

Property Tax In-Lieu of Vehicle License Fees

Previously the State of California assessed a 2 percent tax for cities and counties known as the Vehicle License Fee (VLF) on car registrants. As part of the 2004 Budget Act negotiations, an agreement was made between the state and local governments where the VLF rate will be permanently reduced from 2 percent to 0.65 percent. The difference is paid through local property tax from County educational revenue augmentation funds (ERAF), referred to as the "VLF swap." The City of Roseville's projection for FY2023-24 of $13.8 million reflects a 7 percent increase over the current year estimate of $13 million. The projected growth is due to the combined change in the assessed valuation of properties.

Building Permits and Plan Check Fees

The City collects building permit fees when issuing a permit to develop a property. The basis for the building permit and plan check fees is the assessed valuation of the square footage proposed for development and improvements. This revenue estimate is developed by analyzing probable future development of single-family, multi-family, commercial, and industrial property. Builders and developers are contacted regarding possible new residential development, while commercial projects are estimated based on current submittals to the City.

Combining these projections and tenant improvements comprise the permit and plan check revenue estimates of $5.5 million. The FY2023-24 budget assumes that the development revenues received will be similar to the current year.

Hotel/Motel Tax

In 2022, Roseville voters approved a 4 percent increase in the Hotel Tax, officially known as Transient Occupancy

Tax (TOT). The ballot measure increased the TOT to 10 percent, which puts Roseville in the average range of TOT rates throughout the state.

The FY2023-24 budget includes a TOT revenue estimate of $7.25 million. This estimate is $3.25 million higher than the FY2022-23 budget, primarily due to the voter-approved TOT increase.

Franchise Fees

Franchise fees are considered a form of rent to use Roseville public rights-of-way. This fee is collected from companies furnishing users with telephone, cable television, and gas services. Franchise fee revenue comes from Comcast, Consolidated Communications, Pacific Gas & Electric, and KinderMorgan. Payments are based on a percentage of gross revenues as stated in the Roseville Municipal Code; therefore, they fluctuate based on gross billings by the companies listed above. Based on current year revenues, this revenue stream is expected to remain flat in FY2023-24 at $2.2 million.

Other General Fund Revenue Sources

Licenses and Permits

The major components of this revenue category include animal licenses, building permits (described above), and fire permits.

Use of Money and Property

This revenue category includes interest on investments and rental/lease revenue.

Charges for Current Services

This revenue category includes fees for items such as building permits, police and fire services, and recreation programs. These items are primarily external fee-based payments for services provided by General Fund departments.

Grants and Contributions

This revenue category includes state and federal grant awards received by the City and reimbursement of state mandates.

Other Revenue

This revenue category comprises third-party reimbursements and recoveries. Items such as sales of publications and DUI cost recovery are included in this category.

Operating Transfers In and Electric Franchise Fee

The FY2023-24 budget includes $17.2 million in operating transfers in. The most significant components of this category are the Electric Franchise Fee and the Municipal Services District Fund transfer. The Electric Franchise Fee is a result of the City Charter, Article IX, Section 9.01, “City-owned utilities may pay an in-lieu of franchise fee not to exceed 4 percent of total operating and capital expenditures to the City’s General Fund. All in-lieu of franchise fee revenue received shall be budgeted and appropriated solely for police, fire, parks and recreation or library services.” The Electric Franchise Fee included in the FY2023-24 budget is $8.1 million. The Municipal Services District Fund transfer is a funding source for General Fund services and totals $7.1 million in the FY2023-24 budget. Other transfers include $135,000 from the Supplemental Law Enforcement Fund to support front line law enforcement services. These transfers provide funding to cover the cost of staff and programs in the General Fund.

General Fund Expenses

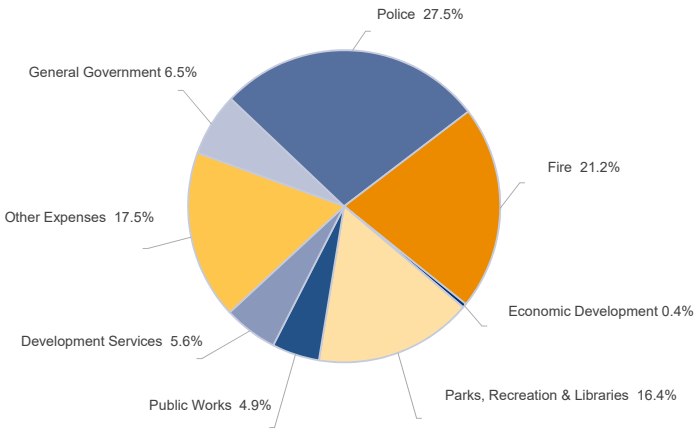
The General Fund includes expenses for operations, debt, capital, transfers out, and repayment of interfund loans. The operating costs are for departments that provide services to the Roseville community, including Police, Fire, Public Works, Economic Development, Development Services, Parks, Recreation & Libraries, and the general government departments. Operating expenses include post-retirement health insurance (aka, OPEB) and annexation tax-sharing payments to Placer County.

Indirect Cost

The City’s General Fund includes expenses for all administrative services (e.g., finance, human resources, attorney services, etc.) provided to all City departments. A portion of these services supports the enterprise funds, including utility funds. The City uses a fair and equitable indirect cost allocation process to allocate departmental costs from the General Fund to all funds that benefit from the services that the General Fund departments provide. The City employs a consulting firm specializing in indirect cost studies to prepare the cost allocation plan. The plan is completed under generally accepted accounting principles (GAAP) as recognized by the Governmental Accounting Standards Board (GASB).

The primary principles used to develop the plan are: 1) the allocated cost is necessary and reasonable for the proper performance of a department, division, unit, and program; 2) the allocated cost is charged to departments, divisions, units, and programs relative to the benefits received;

General Fund Operating Expenses by Department
Total - $213.6 Million



and 3) costs are consistently treated as direct or indirect. Those costs that cannot reasonably be directly charged are included in the study.

Capital and Debt Expenditures

The General Fund includes Capital Improvement Projects (CIPs) related to public buildings, general improvements, street improvements, drainage improvements, and park improvements. The detail for each CIP that includes additional funding in the upcoming budget year can be found in this document's Capital Improvement Program section.

Debt in the General Fund includes the principal payments on outstanding loans that are the obligation of the General Fund.

Transfers Out

Funds are transferred out of the General Fund for debt service, loan repayments, parks rehabilitation projects, stormwater, support to the Golf Fund, and to maintain the Emergency and Stabilization Reserves. The FY2023-24 budget includes $9.7 million in transfers out. This includes a transfer of $4.6 million to the Pension Reserve Trust Fund to assist in funding future pension contributions.

Non-Recurring Expenditures

These include projects that are related to special studies. For example, full-cost projects related to engineering projects, such as traffic studies, are pass-through expenses funded by developer contributions.

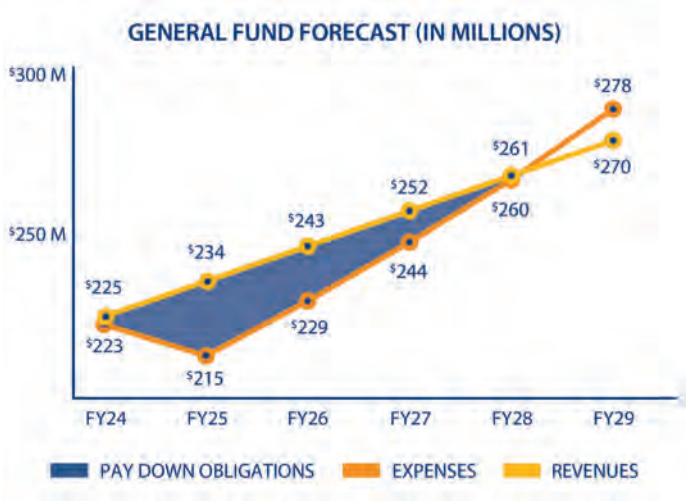
General Fund Forecast

Although the economic outlook is still blurred by uncertainty, with the Federal Reserve attempting to control inflation without bringing about another recession, the City continuous to remain optimistic about the future. The FY2023-24 budget maintains General Fund reserves at City Council's policy target levels and continues to pay down long-term obligations to create future budget capacity.

The City's FY2023-24 General Fund budget is based on $102 million of sales tax revenue, including $29.8 million from the Measure B half-cent sales tax. Measure B sales tax revenue continues to help stabilize General Fund services, protect Roseville's quality of life, and build up additional reserves to weather future economic downturns.

The following graph shows forecasted General Fund revenues and expenditures for FY2023-24 to FY2028-29 based on the City's base case (or most likely) forecast. The General Fund forecast is based on maintaining the service levels included in the FY2023-24 budget over the next five years. The City's sales tax forecast assumes taxable sales return to a normal growth rate between 2.5 percent and 4.1 percent. Property tax revenue is forecast to continue to grow at a rate above the Proposition 13 maximum rate increase of 2 percent due to new growth and higher assessed values when property ownership changes. The City assumes modest salary increases in the forecast based on negotiated labor agreements and its general pay philosophy. Pension costs are forecasted based on the latest information from the CalPERS actuaries and Other Post Employee Benefits (OPEB) costs are based on the

City's funding policy and information from the City's OPEB actuary. The forecast includes an increasing contribution toward deferred maintenance and rehabilitation of City assets based on the Council-adopted Capital Improvement Program Rehabilitation Funding Policy. The forecast also includes ten additional full-time equivalent positions each year to meet the increasing demand for services as the City grows.



The City's base case forecast does not consider the next economic recession; however, staff presents a sample recession scenario to the City Council each year to highlight the importance of long-term financial planning. The City's forecast also includes revenue and expenses based on current law and policy but does not include events or changes that may or may not happen in the future. Because the forecast is based on many assumptions that are not expected to be 100 percent accurate, the City also develops revenue forecasts that are more optimistic and more pessimistic than the base case forecast to demonstrate the uncertainty of revenue projections and alternative future outcomes.

From the base case forecast in the graph, the projected revenue surplus will allow the City to pay down long-term obligations for retiree benefits, thereby creating capacity in future years to maintain services. Expenses are projected to outpace revenues in FY2028-29. To prepare, Roseville remains focused on fiscal responsibility.

General Fund Emergency Reserve Fund

By policy, the City maintains an emergency reserve of at least 10 percent of total estimated General Fund operating expenses. This reserve is held in a separate fund called the General Fund Emergency Reserve Fund. The Emergency Reserve may be used to contend with significant short-term issues such as declared emergencies. It is the intent of the Council to limit the use of the Emergency Reserve to addressing unanticipated, non-recurring needs. The FY2023-24 budget includes a transfer of approximately $1.32 million from the General Fund into the Emergency Reserve to bring the total reserve balance to $20.1 million or 10 percent of the General Fund budget before the CalPERS Additional Discretionary Payment and transfer to the Pension Reserve.

General Fund Stabilization Reserve Fund

The General Fund Stabilization Reserve Fund may be used strategically to allow time for the City to restructure its operation in a deliberate manner as required in an economic downturn while minimizing service disruption. Use of the Stabilization Reserve will only take place in the context of a Council-adopted long-term plan. The Stabilization Reserve is intended to be used to address significant revenue shortfalls that occur during an economic downturn until the City's operating expenditure and revenue levels are adjusted to eliminate structural deficits.

The FY2023-24 budget includes a transfer of approximately $2.1 million from the General Fund into the Stabilization Reserve to bring the total reserve balance to $30.2 million or 15 percent of the General Fund operations budget before the CalPERS Additional Discretionary Payment and transfer to the Pension Reserve.

General Fund Capital Reserve Fund

The General Fund Capital Reserve was established in the FY2022-23 budget. This fund is used to reserve one-time funding for significant capital projects.

General Fund Contributions by Developers Fund

The revenue source for this fund is from non-construction contributions from developers. This fund is used to support General Fund operations as necessary.

Strategic Improvement Fund

The Strategic Improvement Fund was established to provide support for the General Fund as necessary. The major revenue source is a Community Benefit Fee.

The expenditures in this fund are typically to support Council approved land acquisition and usage strategies. This fund also supports General Fund operations and strategic CIPs in other funds, which would eventually generate revenue for the General Fund.

Litigation Reserve Fund

The Litigation Reserve Fund contains funds set aside for legal matters that are unforeseen and unusual and, as a result, require reactive measures such as seeking a budget adjustment and funding source. Some examples are contract disputes, municipal code enforcement, and other public safety enforcement matters. The purpose of this fund is to address these situations by allowing for proactive handling and funding of such issues. The revenue source for this fund is transfers from other City funds.

Stormwater Management Fund

The Stormwater Management Fund is a program developed by the City to improve water quality within local creeks. Under this program, the City educates and involves the community in stormwater pollution prevention, requires water quality facilities in development projects, regulates stormwater run-off from construction sites, investigates non-stormwater discharges, and reduces non-stormwater run-off from municipal operations.

Revenue

The main funding sources come from a General Fund reimbursement and transfers from Community Facilities Districts.

Expenses

Approximately half of the fund expenses are dedicated to staff working in the program. The remaining budget is comprised of material, services, and supplies. This includes professional services, advertising, printing, software, tools, training and travel, and other internal charges.

Fund Summary

1001 - General	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Taxes	150,940,671	168,939,523	174,398,000	184,032,000
Licenses and Permits	4,668,440	5,035,341	3,795,351	3,859,136
Charges for Services	9,764,056	14,164,211	13,725,930	15,247,492
Grants and Contributions	2,210,594	378,134	110,500	131,200
Use of Property and Money	800,835	1,166,633	2,595,679	3,059,252
Fines and Penalties	79,178	271,997	85,250	183,500
Capital Contributions From Developers and Governmental Activities	27,666	968	-	-
Other Revenue	2,983,721	4,410,923	1,180,686	1,225,085
Transfers In - Operating	13,229,572	13,858,339	16,267,279	17,241,019
Prior Year Encumbrance Carryover [1]	475,299	452,250	883,288	-
TOTAL	**185,180,032**	**208,678,320**	**213,041,963**	**224,978,684**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
City Council	98,081	46,320	47,316	163,892
City Manager	1,253,942	1,396,269	1,500,935	1,526,308
Public Affairs and Communications	630,196	673,213	938,014	1,351,540
City Attorney	2,269,418	1,993,631	2,072,819	2,151,149
Finance	4,430,944	3,130,121	4,141,619	5,232,210
Human Resources	1,573,054	1,443,539	1,848,342	2,118,415
City Clerk	1,543,267	1,350,757	1,532,401	1,413,837
Police	47,362,389	51,075,899	55,485,589	58,809,842
Fire	35,749,542	42,857,069	41,799,408	45,195,561
Economic Development	1,033,176	824,469	1,158,171	913,153
Parks, Recreation & Libraries	23,636,248	27,199,243	31,549,551	35,000,441
Public Works	7,199,484	8,268,272	10,301,065	10,507,798
Development Services	8,405,564	9,294,583	11,291,582	11,935,083
Other Expenditures/Expenses	14,349,114	22,420,469	27,382,806	27,553,992
Transfers Out - Operating	9,860,301	14,414,895	32,614,992	9,727,919
TOTAL	**159,394,721**	**186,388,748**	**223,664,610**	**213,601,140**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Project Related Revenues including Revenue Carryover	5,925,024	7,208,431	7,807,327	5,850,000
Debt Related	575,779	544,548	-	-
Transfers In - Capital	-	-	-	899,463
Transfers In - Loans	-	-	972,563	5,914
Prior Year Project Expenditure/Expense Carryover [2]	2,505,160	2,876,826	7,476,141	-
TOTAL	**9,005,963**	**10,629,805**	**16,256,031**	**6,755,377**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Project Related Expenditures including Expenditure Carryover	7,286,683	8,373,989	46,674,812	14,447,865
Debt Related	1,231	292	-	-
Transfers Out - Capital	-	-	-	1,212,737
Transfers Out - Loans	405,634	225,000	34,149	-
TOTAL	**7,693,547**	**8,599,281**	**46,708,961**	**15,660,602**
INCREASE (DECREASE) FROM OPERATIONS	**27,097,727**	**24,320,096**	**(41,075,577)**	**2,472,319**
Total Estimated Beginning Fund Balance	**17,762,270**	**41,879,538**	**62,870,559**	**13,435,553**
Less Prior Year Encumbrance Carryover [1]	(475,299)	(452,250)	(883,288)	-
Less Prior Year Project Carryover [2]	(2,505,160)	(2,876,826)	(7,476,141)	-
Total Estimated Adjusted Beginning Fund Balance	**14,781,811**	**38,550,463**	**54,511,130**	**13,435,553**
Increase (Decrease) From Operations	27,097,727	24,320,096	(41,075,577)	2,472,319
Estimated Ending Fund Balance Before Reserves	**41,879,538**	**62,870,559**	**13,435,553**	**15,907,872**
Less Encumbrance Carryover Reserve [1]	(452,250)	(883,288)	-	-
Less Project Carryover Reserve [2]	(2,876,826)	(7,476,141)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**38,550,463**	**54,511,130**	**13,435,553**	**15,907,872**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

General Fund Revenue Comparison by Source

1001 - General	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Property Tax - Secured Taxes Current	41,123,577	44,468,884	47,900,000	52,700,000
Property Tax - Unsecured Taxes Current	975,600	937,846	998,000	1,062,000
Property Tax - Unsecured Taxes Prior	3,915	2,042	6,000	4,000
Property Tax - Supplemental	1,205,230	1,766,997	1,100,000	1,100,000
Property Tax - Public Utility Property	567,697	612,116	568,000	580,000
Property Tax - In Lieu	11,233,263	12,008,435	12,795,000	13,855,000
Property Tax - ABX1 26 AB1484	886,680	674,561	755,000	757,000
Property Tax - State Homeowners Tax Relief	283,393	290,274	292,000	289,000
Property Tax - Special Assessment Current	15,000	15,000	15,000	-
Sales Tax - Sales and Use Tax	63,700,772	70,621,977	74,091,000	72,688,000
Sales Tax - Measure B	24,509,762	28,328,053	28,100,000	29,775,000
Sales Tax - State Aid Public Safety Services	1,293,680	1,622,076	1,622,000	1,777,000
Property Transfer Tax	1,793,143	2,057,266	1,200,000	1,200,000
Business License Tax	858,637	888,975	856,000	866,000
Hotel Motel Room Tax	2,383,853	4,475,343	4,000,000	7,250,000
Highway Vehicles In Lieu Tax	106,468	169,678	100,000	129,000
TOTAL TAXES	**150,940,671**	**168,939,523**	**174,398,000**	**184,032,000**
Animal Licenses	106,598	215,050	190,000	215,000
Permit Fees - Building Permits	3,903,134	4,123,020	2,920,836	2,920,836
Highway Moving Permits	30,396	29,196	25,000	25,000
Alarm Permits	105,160	111,546	123,000	123,000
Fire Occupancy Permits	195,815	207,293	199,731	220,000
Permit Fees - Hazmat	307,385	329,263	311,784	330,000
Other Licenses or Permits	19,952	19,973	25,000	25,300
TOTAL LICENSES AND PERMITS	**4,668,440**	**5,035,341**	**3,795,351**	**3,859,136**
Permit Fees - Inspection	30,403	45,780	38,196	38,196
Permit Fees - Plan Check	2,432,615	2,653,857	2,537,000	2,536,300
Permit Fees - Planning	275,283	310,418	225,000	225,000
Permit Fees - Engineering	184,948	127,423	90,000	90,000
Permit Fees - General Plan Update	274,992	291,957	200,000	200,000
Special Police Fees	119,130	206,741	183,612	388,500
County Jail Booking Fees	3,927	93	5,000	5,000
Special Fire Fees	193,828	211,028	260,500	197,500
First Responder Fee	-	3,139,287	1,200,000	1,750,000
False Alarm Charges	101,526	126,007	125,000	125,000
Internal Service Charges - Rates	514	-	-	-
Utility Service Charges	-	-	-	2,340
Franchise Fees	2,401,009	2,513,172	2,375,000	2,375,000
Refuse Container Fees	294	3,001	3,200	10,000
Wheeling Charges	-	-	-	-
Utility Billing - Collections of Bad Debt	(11,606)	(1,747)	-	-
Street Maintenance Charges	76	-	-	-
Recreation Program Revenue	917,860	2,076,220	2,871,378	3,300,120
Parks And Recreation Use Fees	524,971	1,182,769	1,271,712	1,326,342
Concession Charges	5,836	42,232	44,950	84,170
Passport Fees	212,100	377,370	449,000	445,000
Passport Photo Fees	51,416	110,358	90,000	120,000
Live Scan Fees	3,040	8,860	10,000	-
Witness Fees	1,547	-	2,500	2,500
Late Fees	(3,600)	21	-	-
Administrative Fees	2,043,948	1,844,684	1,793,882	2,076,524
Uncollectible Accounts	0	(1,105,318)	(50,000)	(50,000)
TOTAL CHARGES FOR SERVICE	**9,764,056**	**14,164,211**	**13,725,930**	**15,247,492**
Federal Grants	2,050,427	108,327	-	-
State Grants	51,261	118,424	-	-
SB 1186 - Disability Access	38,263	36,965	10,000	10,000
State Mandated Payments	70,643	114,418	100,500	121,200
TOTAL GRANTS AND CONTRIBUTIONS	**2,210,594**	**378,134**	**110,500**	**131,200**
Interest Revenue	225,288	432,272	419,605	684,624
Interest on Notes and Loans	-	-	-	2,464

General Fund Revenue Comparison by Source

1001 - General	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget	FY2023-24 Budget ($)
Amortization of Premiums and Discounts	35,820	178,032	-	-
Investment Income	(22,596)	(5,163)	-	-
Rental Revenue	562,323	511,493	1,096,074	1,678,564
Lease Revenue	-	50,000	1,080,000	693,600
TOTAL USE OF PROPERTY AND MONEY	**800,835**	**1,166,633**	**2,595,679**	**3,059,252**
Parking Violations	452	(349)	-	-
Other Fines or Penalties	78,726	272,346	85,250	183,500
TOTAL FINES AND PENALTIES	**79,178**	**271,997**	**85,250**	**183,500**
Permit Fees - In Lieu	-	968	-	-
TOTAL CAPITAL CONTRIBUTIONS FROM DEVELOPERS AND GOVERNMENTAL ACTIVITIES	**-**	**968**	**-**	**-**
Contribution For Capital	27,666	-	-	-
TOTAL CAPITAL CONTRIBUTIONS - CONNECTION FEES AND IMPACT FEES	**27,666**	**-**	**-**	**-**
Sale of Publications	-	20	-	-
Sale of Surplus Property	7,969	192,683	-	-
Sale of Scrap	290	-	-	-
Bad Debt Recovery	11,522	5,111	10,500	10,500
Accident Recovery	106,384	133,235	107,500	107,700
Section 8 Tenant Reimbursement	-	1,014	-	-
Donations	70,647	51,466	88,050	86,650
Returned Check Service Charge	14,529	23,794	25,000	20,000
Advertising Revenue	1,300	1,200	-	-
Workers Compensation Refund	699,458	1,568,298	-	-
Revenue from Other Agencies	1,605,294	1,728,091	344,953	348,916
Other Revenue	466,328	706,011	604,683	651,319
TOTAL OTHER REVENUE	**2,983,721**	**4,410,923**	**1,180,686**	**1,225,085**
Transfers In - Operating	13,229,572	13,858,339	16,267,279	17,241,019
TOTAL OPERATING TRANSFERS	**13,229,572**	**13,858,339**	**16,267,279**	**17,241,019**
Prior Year Encumbrance Carryover [1]	475,299	452,250	883,288	-
TOTAL PRIOR YEAR ENCUMBRANCE CARRYOVER	**475,299**	**452,250**	**883,288**	**-**
TOTAL ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER	**185,180,032**	**208,678,320**	**213,041,963**	**224,978,684**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Project Related Revenues including Revenue Carryover	-	-	1,813,330	-
Interest on Notes and Loans	7,129	4,209	-	-
Rental Revenue	568,650	540,340	-	-
Full Cost and Consolidated Billings	5,273,133	5,956,265	5,850,000	5,850,000
Federal Grants	93,406	119,461	148,857	-
State Grants	301,210	685,770	(4,860)	-
Other Grants	220,352	446,935	-	-
Contribution For Capital	36,924	-	-	-
Transfers In - Capital	-	-	-	899,463
Transfers In - Loans	-	-	972,563	5,914
Prior Year Project Carryover [2]	2,505,160	2,876,826	7,476,141	-
TOTAL ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER	**9,005,963**	**10,629,806**	**16,256,031**	**6,755,377**
	-	-	-	-
GRAND TOTAL REVENUES, TRANSFERS IN AND CARRYOVER	**194,185,995**	**219,308,125**	**229,297,994**	**231,734,061**

[1, 2, or 3] End notes are available on the last page of the Fund Summary Section.

How Taxes and Other Revenue Are Used in the General Fund

	Operating Expenses		Revenue Offsets $42.8 M			
	Category	Amount	Licenses & permits	Charges for current services	Use of property and money	Grants & contributions
Discretionary	Police	$ 58,809,842	$ 349,000	$ 1,110,106	$ 381,538	$ 108,536
	Fire	45,195,562	550,000	2,810,888	293,213	3,716
	Parks, Recreation & Libraries	35,000,441	-	5,789,527	227,071	2,878
	Development Services	11,935,084	2,920,836	3,046,108	77,431	10,981
	Public Works	10,507,798	35,000	123,189	1,746,735	864
	Finance	5,203,771	4,300	1,298,709	33,760	428
	Human Resources	2,118,415	-	23,094	13,744	174
	City Attorney	2,151,149	-	24,150	13,956	177
	Economic Development	913,153	-	9,955	5,924	75
	City Manager	1,526,308	-	16,639	9,902	126
	City Clerk	1,413,837	-	580,413	9,172	116
	Public Affairs & Communications	1,351,540	-	14,734	8,768	111
	City Council	163,892	-	1,787	1,063	13
	Pay down of retirement obligations	4,577,924	-	49,906	29,700	376
	Transfer to Pension Reserve Trust Fund	4,577,924	-	49,906	29,700	376
	General Fund Contingency	2,874,718	-	31,338	18,650	236
	Subtotal Discretionary	**$ 188,321,358**	**$ 3,859,136**	**$ 14,980,448**	**$ 2,900,328**	**$ 129,186**
Non-Discretionary	Annexation Payments	$ 11,625,000	$ -	$ 126,728	$ 75,419	$ 956
	Retiree Benefit Payments	5,607,677	-	61,131	36,381	461
	Retiree Accrued Leave Balance Payments	750,000	-	8,176	4,866	62
	PERS replacement benefit	317,110	-	3,457	2,057	26
	County Property Tax Administration Fee	1,830,000	-	19,949	11,872	150
	Transfer to Stormwater	110,395	-	1,203	716	9
	Transfer to Transit Fund	113,000	-	-	-	-
	Transfer Passport Center Repayment to SIF	70,000	-	763	454	6
	Transfer to Woodcreek	670,349	-	-	-	-
	Transfer for debt service	797,133	-	8,690	5,172	66
	Transfer to Emergency and Stabilization Reserve Funds	3,389,118	-	36,946	21,987	279
	Subtotal Non-Discretionary	**$ 25,279,782**	**$ -**	**$ 267,044**	**$ 158,924**	**$ 2,014**
	Total Operating Expenses	**$ 213,601,140**	**$ 3,859,136**	**$ 15,247,492**	**$ 3,059,252**	**$ 131,200**

(A)

This chart compares the total General Fund operating expenses with the amount that is funded with unrestricted sales, property and other tax revenue. It shows that of the total $213.6 million **(A)** in budgeted operating expenses:

- $42.8 million **(B)** are funded by revenue offsets,
- $170.8 million **(C)** are funded by unrestricted sales, property and other tax revenue.

Of the $225 million General Fund operating revenues, $42.8 million is restricted to particular programs and projects, and $182.2 million is unrestricted. After spending $24.1 million **(D)** of the $182.2 million in total unrestricted sales, property and other tax revenue on non-discretionary expenses, the City Council has $158.1 million at its discretion. After funding Police and Fire (with $84.1 million **(E)** of sales, property and other tax revenue), there is $74 million remaining for City Council to fund the rest of the City's operations. Of the $74 million in remaining discretionary funding, $62.6 million is funding operations and $11.4 million is funding one-time capital projects and an increase to fund balance.

How Taxes and Other Revenue Are Used in the General Fund

Revenue Offsets $42.8 M							Net Use of Sales, Property and Other Taxes *(expenses minus revenue offsets)*	
Other revenues	Electric franchise fees	Operating transfers in	Municipal services district (CFD #3)	1/2-cent sales & use tax - public safety	Total revenue offsets		
$ 1,018,048	$ 3,416,672	$ 143,845	$ 3,015,611	$ 1,066,000	**$ 10,609,356**	**$ 48,200,486**	(E)
21,247	2,625,724	6,797	2,317,507	711,000	**9,340,094**	**35,855,468**	
300,153	2,033,419	5,264	1,794,729	-	**10,153,040**	**24,847,401**	
5,122	-	1,795	-	-	**6,062,273**	**5,872,811**	
14,187	-	1,201,580	-	-	**3,121,556**	**7,386,242**	
489	-	783	-	-	**1,338,469**	**3,865,302**	
35,199	-	319	-	-	**72,529**	**2,045,886**	
10,202	-	324	-	-	**48,809**	**2,102,340**	
86	-	137	-	-	**16,177**	**896,976**	
143	-	230	-	-	**27,039**	**1,499,269**	
133	-	213	-	-	**590,047**	**823,790**	
127	-	203	-	-	**23,943**	**1,327,597**	
15	-	25	-	-	**2,903**	**160,989**	
430	-	689	-	-	**81,101**	**4,496,823**	
430	-	689	-	-	**81,101**	**4,496,823**	
270	-	432	-	-	**50,927**	**2,823,791**	
$ 1,406,283	**$ 8,075,815**	**$ 1,363,324**	**$ 7,127,847**	**$ 1,777,000**	**$ 41,619,366**	**$ 146,701,992**	
$ 1,092	$ -	$ 1,748	$ -	$ -	**$ 205,944**	**$ 11,419,056**	
527	-	843	-	-	**99,343**	**5,508,334**	
70	-	113	-	-	**13,287**	**736,713**	
30	-	48	-	-	**5,618**	**311,492**	
172	-	275	-	-	**32,420**	**1,797,580**	
10	-	17	-	-	**1,956**	**108,439**	
-	-	-	113,000	-	**113,000**	**-**	
7	-	11	-	-	**1,240**	**68,760**	
-	-	670,349	-	-	**670,349**	**-**	
75	-	120	-	-	**14,122**	**783,011**	
318	-	510	-	-	**60,040**	**3,329,078**	
$ 2,302	**$ -**	**$ 674,033**	**$ 113,000**	**$ -**	**$ 1,217,318**	**$ 24,062,464**	(D)
$ 1,408,585	**$ 8,075,815**	**$ 2,037,357**	**$ 7,240,847**	**$ 1,777,000**	**$ 42,836,684**	**$ 170,764,456**	
					(B)	(C)	

Fund Summary

1010 - General Fund Emergency Reserve	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	216,304	154,669	177,553	192,344
Transfers In - Operating	-	1,184,081	1,250,000	1,324,766
TOTAL	**216,304**	**1,338,750**	**1,427,553**	**1,517,110**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Other Expenditures/Expenses	-	370	404	435
TOTAL	**-**	**370**	**404**	**435**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
TOTAL	**-**	**-**	**-**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
TOTAL	**-**	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**216,304**	**1,338,380**	**1,427,149**	**1,516,675**
Total Estimated Beginning Fund Balance	**15,607,108**	**15,823,412**	**17,161,792**	**18,588,941**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**15,607,108**	**15,823,412**	**17,161,792**	**18,588,941**
Increase (Decrease) From Operations	216,304	1,338,380	1,427,149	1,516,675
Estimated Ending Fund Balance Before Reserves	**15,823,412**	**17,161,792**	**18,588,941**	**20,105,616**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**15,823,412**	**17,161,792**	**18,588,941**	**20,105,616**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

1011 - General Fund Stabilization Reserve	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	189,633	286,392	264,441	293,889
Transfers In - Operating	7,272,824	2,448,421	1,370,000	2,064,352
TOTAL	**7,462,457**	**2,734,813**	**1,634,441**	**2,358,241**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Other Expenditures/Expenses	-	504	602	665
Transfers Out - Operating	-	-	-	-
TOTAL	**-**	**504**	**602**	**665**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
TOTAL	**-**	**-**	**-**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
TOTAL	**-**	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**7,462,457**	**2,734,309**	**1,633,839**	**2,357,576**
Total Estimated Beginning Fund Balance	**15,970,246**	**23,432,703**	**26,167,012**	**27,800,851**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**15,970,246**	**23,432,703**	**26,167,012**	**27,800,851**
Increase (Decrease) From Operations	7,462,457	2,734,309	1,633,839	2,357,576
Estimated Ending Fund Balance Before Reserves	**23,432,703**	**26,167,012**	**27,800,851**	**30,158,427**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**23,432,703**	**26,167,012**	**27,800,851**	**30,158,427**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

1012 - General Fund Capital Reserve Fund	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	-	(493)	39,608	-
Transfers In - Operating	-	-	14,486,252	-
TOTAL	**-**	**(493)**	**14,525,860**	**-**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Other Expenditures/Expenses	-	7	-	-
TOTAL	**-**	**7**	**-**	**-**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Transfers In - Loans	-	-	-	1,000,000
TOTAL	**-**	**-**	**-**	**1,000,000**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Transfers Out - Capital	-	-	-	899,463
Transfers Out - Loans	-	-	4,580,000	3,217,833
TOTAL	**-**	**-**	**4,580,000**	**4,117,296**
INCREASE (DECREASE) FROM OPERATIONS	**-**	**(501)**	**9,945,860**	**(3,117,296)**
Total Estimated Beginning Fund Balance	**-**	**-**	**(501)**	**9,945,359**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**-**	**-**	**(501)**	**9,945,359**
Increase (Decrease) From Operations	-	(501)	9,945,860	(3,117,296)
Estimated Ending Fund Balance Before Reserves	**-**	**(501)**	**9,945,359**	**6,828,063**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**-**	**(501)**	**9,945,359**	**6,828,063**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

1013 - Development Services Stabilization Reserve	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	-	12,276	-	22,965
Transfers In - Operating	-	2,033,000	518,392	-
TOTAL	**-**	**2,045,276**	**518,392**	**22,965**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Other Expenditures/Expenses	-	1	-	-
TOTAL	**-**	**1**	**-**	**-**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
TOTAL	**-**	**-**	**-**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
TOTAL	**-**	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**-**	**2,045,275**	**518,392**	**22,965**
Total Estimated Beginning Fund Balance	**-**	**-**	**2,045,275**	**2,563,667**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**-**	**-**	**2,045,275**	**2,563,667**
Increase (Decrease) From Operations	-	2,045,275	518,392	22,965
Estimated Ending Fund Balance Before Reserves	**-**	**2,045,275**	**2,563,667**	**2,586,632**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**-**	**2,045,275**	**2,563,667**	**2,586,632**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

1020 - General Fund Contributions by Developers	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	13,365	11,774	3,087	11,929
Capital Contributions From Developers and Governmental Activities	599,960	566,722	512,000	196,800
TOTAL	**613,325**	**578,496**	**515,087**	**208,729**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Other Expenditures/Expenses	-	12	6	-
Transfers Out - Operating	825,898	-	617,058	670,349
TOTAL	**825,898**	**12**	**617,064**	**670,349**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Transfers In - Loans	405,634	225,000	34,149	-
Prior Year Project Expenditure/Expense Carryover [2]	-	-	-	-
TOTAL	**405,634**	**225,000**	**34,149**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
TOTAL	**-**	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**193,060**	**803,483**	**(67,828)**	**(461,620)**
Total Estimated Beginning Fund Balance	**238,186**	**431,246**	**1,234,730**	**1,166,902**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**238,186**	**431,246**	**1,234,730**	**1,166,902**
Increase (Decrease) From Operations	193,060	803,483	(67,828)	(461,620)
Estimated Ending Fund Balance Before Reserves	**431,246**	**1,234,730**	**1,166,902**	**705,282**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**431,246**	**1,234,730**	**1,166,902**	**705,282**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

1030 - Strategic Improvement	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Charges for Services	2,381,937	2,385,436	1,900,000	1,917,000
Grants and Contributions	-	12,000	-	-
Use of Property and Money	209,584	295,779	274,241	299,667
Other Revenue	6,975,301	2,000	-	-
Transfers In - Operating	-	2,588,102	270,182	70,000
Prior Year Encumbrance Carryover [1]	-	-	-	-
TOTAL	**9,566,821**	**5,283,317**	**2,444,423**	**2,286,667**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Economic Development	349,960	-	-	-
Transportation	200,000	-	-	-
Facility Rehabilitation	23,055	-	-	-
Other Expenditures/Expenses	5,557	14,855	455	475
Transfers Out - Operating	1,227,860	64,422	69,832	54,639
TOTAL	**1,806,432**	**79,276**	**70,287**	**55,114**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Transfers In - Loans	409,041	978,482	978,483	1,982,699
Prior Year Project Expenditure/Expense Carryover [2]	835,645	1,248,931	4,221,903	-
TOTAL	**1,244,686**	**2,227,413**	**5,200,386**	**1,982,699**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Project Related Expenditures including Expenditure Carryover	(413,286)	5,684,616	12,216,833	4,305,070
TOTAL	**(413,286)**	**5,684,616**	**12,216,833**	**4,305,070**
INCREASE (DECREASE) FROM OPERATIONS	**9,418,361**	**1,746,837**	**(4,642,311)**	**(90,818)**
Total Estimated Beginning Fund Balance	**10,276,891**	**18,859,607**	**19,357,514**	**10,493,299**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	(835,645)	(1,248,931)	(4,221,903)	-
Total Estimated Adjusted Beginning Fund Balance	**9,441,246**	**17,610,677**	**15,135,610**	**10,493,299**
Increase (Decrease) From Operations	9,418,361	1,746,837	(4,642,311)	(90,818)
Estimated Ending Fund Balance Before Reserves	**18,859,607**	**19,357,514**	**10,493,299**	**10,402,481**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	(1,248,931)	(4,221,903)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**17,610,677**	**15,135,610**	**10,493,299**	**10,402,481**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

1040 - Litigation Reserve	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	3,736	2,455	3,067	3,086
TOTAL	**3,736**	**2,455**	**3,067**	**3,086**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
City Attorney	-	-	250,000	250,000
Other Expenditures/Expenses	-	6	7	-
Transfers Out - Operating	-	-	-	32,008
TOTAL	**-**	**6**	**250,007**	**282,008**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
TOTAL	**-**	**-**	**-**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
TOTAL	**-**	**-**	**-**	**-**
Other Sources (Uses) [3]	**-**	**-**	**-**	**250,000**
INCREASE (DECREASE) FROM OPERATIONS	**3,736**	**2,449**	**(246,940)**	**(28,922)**
Total Estimated Beginning Fund Balance	**269,677**	**273,413**	**275,862**	**28,922**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**269,677**	**273,413**	**275,862**	**28,922**
Increase (Decrease) From Operations	3,736	2,449	(246,940)	(28,922)
Estimated Ending Fund Balance Before Reserves	**273,413**	**275,862**	**28,922**	**-**
Less Encumbrance Carryover Reserve [1]	-	-	-	
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**273,413**	**275,862**	**28,922**	**-**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

1130 - Stormwater	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	(1,220)	(8,570)	-	-
Other Revenue	5,076	5,178	5,282	5,388
Transfers In - Operating	114,697	146,000	315,696	478,270
Prior Year Encumbrance Carryover [1]	37,485	-	-	-
TOTAL	**156,037**	**142,608**	**320,978**	**483,658**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Stormwater	327,697	93,824	(32,730)	686,711
Trash Amendments	13,005	13,299	30,000	25,000
Other Expenditures/Expenses	36,832	36,887	45,850	47,941
Transfers Out - Operating	-	-	-	-
TOTAL	**377,533**	**144,009**	**43,120**	**759,652**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Project Related Revenues including Revenue Carryover	-	531,962	12,000	-
Prior Year Project Expenditure/Expense Carryover [2]	(71,501)	(100,829)	(10,687)	-
TOTAL	**(71,501)**	**431,133**	**1,313**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Project Related Expenditures including Expenditure Carryover	29,328	441,820	1,313	-
TOTAL	**29,328**	**441,820**	**1,313**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**(322,325)**	**(12,089)**	**277,858**	**(275,994)**
Total Estimated Beginning Fund Balance	**187,017**	**(101,292)**	**(12,551)**	**275,994**
Less Prior Year Encumbrance Carryover [1]	(37,485)	-	-	-
Less Prior Year Project Carryover [2]	71,501	100,829	10,687	-
Total Estimated Adjusted Beginning Fund Balance	**221,033**	**(463)**	**(1,864)**	**275,994**
Increase (Decrease) From Operations	(322,325)	(12,089)	277,858	(275,994)
Estimated Ending Fund Balance Before Reserves	**(101,292)**	**(12,551)**	**275,994**	**-**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	100,829	10,687	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**(463)**	**(1,864)**	**275,994**	**-**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

1200 - Parks & Recreation Donation	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	7,536	5,722	6,303	7,105
Other Revenue	11,108	67,217	-	48,170
TOTAL	**18,644**	**72,939**	**6,303**	**55,275**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Other Expenditures/Expenses	-	13	14	-
TOTAL	**-**	**13**	**14**	**-**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
TOTAL	**-**	**-**	**-**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
TOTAL	**-**	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**18,644**	**72,926**	**6,289**	**55,275**
Total Estimated Beginning Fund Balance	**542,684**	**561,328**	**634,254**	**640,543**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**542,684**	**561,328**	**634,254**	**640,543**
Increase (Decrease) From Operations	18,644	72,926	6,289	55,275
Estimated Ending Fund Balance Before Reserves	**561,328**	**634,254**	**640,543**	**695,818**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**561,328**	**634,254**	**640,543**	**695,818**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

1201 - Roseville Youth Sports Coalition	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Charges for Services	32,595	40,290	43,550	46,566
Use of Property and Money	4,275	2,322	3,710	3,083
TOTAL	**36,870**	**42,612**	**47,260**	**49,649**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Park Development	-	-	-	50,000
Youth Sports Coalition	-	-	-	50,000
Other Expenditures/Expenses	-	6	8	-
Transfers Out - Operating	-	-	46,039	-
TOTAL	**-**	**6**	**46,047**	**100,000**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Project Related Revenues including Revenue Carryover	-	-	-	-
Prior Year Project Expenditure/Expense Carryover [2]	168	6,138	3,326	-
TOTAL	**168**	**6,138**	**3,326**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Project Related Expenditures including Expenditure Carryover	94,655	2,813	3,326	-
TOTAL	**94,655**	**2,813**	**3,326**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**(57,617)**	**45,932**	**1,213**	**(50,352)**
Total Estimated Beginning Fund Balance	**293,288**	**235,503**	**275,296**	**273,183**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	(168)	(6,138)	(3,326)	-
Total Estimated Adjusted Beginning Fund Balance	**293,120**	**229,365**	**271,970**	**273,183**
Increase (Decrease) From Operations	(57,617)	45,932	1,213	(50,352)
Estimated Ending Fund Balance Before Reserves	**235,503**	**275,296**	**273,183**	**222,832**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	(6,138)	(3,326)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**229,365**	**271,970**	**273,183**	**222,832**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

1202 - Harrigan Trust Adult Literacy	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	3,391	2,228	2,784	2,802
TOTAL	**3,391**	**2,228**	**2,784**	**2,802**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Other Expenditures/Expenses	-	6	43,006	44,600
TOTAL	**-**	**6**	**43,006**	**44,600**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
TOTAL	**-**	**-**	**-**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
TOTAL	**-**	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**3,391**	**2,223**	**(40,222)**	**(41,798)**
Total Estimated Beginning Fund Balance	**244,845**	**248,236**	**250,459**	**210,237**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**244,845**	**248,236**	**250,459**	**210,237**
Increase (Decrease) From Operations	3,391	2,223	(40,222)	(41,798)
Estimated Ending Fund Balance Before Reserves	**248,236**	**250,459**	**210,237**	**168,439**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**248,236**	**250,459**	**210,237**	**168,439**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Electric Funds Overview

Electric Funds Overview

Roseville Electric Utility is a community-owned utility that provides reliable electricity to Roseville residents and businesses. The enterprise funds associated with the utility are the Electric Fund and the Electric Rate Stabilization Fund.

Revenue

The electric funds' primary source of operating revenue is retail electricity sales to residential and business customers. Capital revenues include Contributions in Aid of Construction and the Electric Backbone Mitigation Fee, which recover the costs of designing and installing new electric infrastructure. Other revenue sources include interest earnings, wholesale power sales, and proceeds from selling low-carbon fuel standard credits.

Operating Expenses

Operating expenses represent the cost of acquiring and delivering electricity to City customers. The cost of acquiring and generating power is the largest utility expense. Other expenses include engineering, construction and maintenance, customer and government relations, utility billing, traffic signals, administration, and shared City services and technology projects. As provided under the City Charter, the utility pays an in-lieu of franchise fee of 4 percent of total operating and capital expenditures to the City to fund police, fire, parks, and library services. The utility also shares in the funding of the City's Utility Exploration Center.

Capital Expenses

The utility's Capital Improvement Program provides for the acquisition, expansion, rehabilitation or modernization of electric utility distribution and generation infrastructure.

Debt

Electric utility debt is related to bonds issued to build the Roseville Energy Park (REP) and portions of the distribution system.

Opportunities to lower costs by refunding or refinancing debt are monitored and acted on when advantageous for the utility.

Fund Summary

6001 - Electric	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Licenses and Permits	74,754	49,500	60,000	60,000
Charges for Services	165,920,446	169,040,253	172,011,121	188,008,739
Grants and Contributions	36,796	514,419	-	-
Use of Property and Money	1,588,826	1,252,144	1,313,106	1,628,384
Capital Contributions From Developers and Governmental Activities	163,152	180,290	200,000	-
Capital Contributions - Connection/Impact Fees	2,067,795	2,181,088	1,500,000	925,500
Contribution In Aid of Construction	11,313,621	2,178,834	5,600,000	5,000,000
Other Revenue	2,149,784	6,571,987	5,798,686	5,917,736
Transfers In - Operating	-	30,351	50,177,080	-
Prior Year Encumbrance Carryover [1]	144,540	890,407	1,461,685	-
TOTAL	**183,459,714**	**182,889,274**	**238,121,678**	**201,540,359**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Traffic Signal Operations	1,765,872	1,788,582	2,306,003	2,280,860
Traffic Signal Maintenance/Upgrades	249,831	234,745	320,400	320,400
Traffic Signal Rehabilitation	259,261	220,188	289,000	302,000
Electric Administration	3,644,622	3,146,491	4,434,766	3,837,182
Electric Communications and Government Relations	1,136,320	1,412,574	2,474,988	1,591,626
Electric Operations Technology	2,280,533	2,620,648	3,572,373	3,876,897
Electric Risk and Compliance	723,919	960,228	1,249,376	1,691,270
Electric Finance, Pricing, and Analytics	1,279,929	1,285,372	1,783,999	2,031,712
Advanced Metering Infrastructure	-	-	-	685,139
Electric Engineering	2,815,403	2,522,859	3,413,098	3,369,889
Electric Construction and Maintenance	14,623,972	16,751,229	18,086,916	19,381,087
Power Plant	17,516,465	15,261,932	18,413,480	20,954,192
Electric CDWR Peaking Generation Units	-	-	556,370	1,237,536
Power Supply	60,761,081	68,372,123	77,704,094	91,267,375
Electric Customer Solutions	4,672,040	4,681,192	6,754,310	5,503,491
Electric Economic Development and Partnerships	-	-	-	2,075,493
Distribution Upgrades	289,226	150,495	8,695	-
Electric UEC	457,654	422,732	586,567	590,768
Electric EAM Support and Maintenance	293,671	315,405	441,402	471,523
Electric Customer Care - Admin	631,602	626,212	1,256,573	1,713,602
Electric Customer Care - Field	423,377	403,120	498,912	601,048
Electric Customer Care - Billing	1,307,600	1,781,079	1,206,104	1,346,196
Electric Customer Care - Cust Serv	794,931	768,699	900,792	949,229
Other Expenditures/Expenses	3,790,741	4,429,580	4,736,608	4,979,421
Transfers Out - Operating	6,548,407	6,881,996	7,730,673	8,511,171
TOTAL	**126,266,455**	**135,037,480**	**158,725,499**	**179,569,109**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Prior Year Project Expenditure/Expense Carryover [2]	27,660,601	29,779,336	26,145,889	-
TOTAL	**27,660,601**	**29,779,336**	**26,145,889**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Project Related Expenditures including Expenditure Carryover	28,609,910	24,236,027	44,266,379	23,878,272
Debt Related	13,729,150	14,065,416	65,809,134	6,959,151
TOTAL	**42,339,060**	**38,301,442**	**110,075,513**	**30,837,423**
INCREASE (DECREASE) FROM OPERATIONS	**42,514,801**	**39,329,688**	**(4,533,445)**	**(8,866,173)**
Total Estimated Beginning Fund Balance	**115,795,670**	**130,505,330**	**139,165,275**	**107,024,257**
Less Prior Year Encumbrance Carryover [1]	(144,540)	(890,407)	(1,461,685)	-
Less Prior Year Project Carryover [2]	(27,660,601)	(29,779,336)	(26,145,889)	-
Total Estimated Adjusted Beginning Fund Balance	**87,990,529**	**99,835,587**	**111,557,702**	**107,024,257**
Increase (Decrease) From Operations	42,514,801	39,329,688	(4,533,445)	(8,866,173)
Estimated Ending Fund Balance Before Reserves	**130,505,330**	**139,165,275**	**107,024,257**	**98,158,083**
Less Encumbrance Carryover Reserve [1]	(890,407)	(1,461,685)	-	-
Less Project Carryover Reserve [2]	(29,779,336)	(26,145,889)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**99,835,587**	**111,557,702**	**107,024,257**	**98,158,083**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

6010 - Electric Rate Stabilization	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	930,489	610,394	763,711	767,702
TOTAL	**930,489**	**610,394**	**763,711**	**767,702**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Other Expenditures/Expenses	14,643	80,785	30,341	24,998
Transfers Out - Operating	-	-	50,000,000	-
TOTAL	**14,643**	**80,785**	**50,030,341**	**24,998**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
TOTAL	**-**	**-**	**-**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
TOTAL	**-**	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**915,846**	**529,609**	**(49,266,630)**	**742,704**
Total Estimated Beginning Fund Balance	**67,145,515**	**68,061,361**	**68,590,970**	**19,324,340**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**67,145,515**	**68,061,361**	**68,590,970**	**19,324,340**
Increase (Decrease) From Operations	915,846	529,609	(49,266,630)	742,704
Estimated Ending Fund Balance Before Reserves	**68,061,361**	**68,590,970**	**19,324,340**	**20,067,044**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**68,061,361**	**68,590,970**	**19,324,340**	**20,067,044**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Environmental Utilities Funds Overview

Environmental Utilities Funds

Environmental Utilities (EU) is a group of rate-based utilities that provides water, wastewater and recycled water, and waste services to Roseville residents and businesses.

The water, wastewater, and waste services operating funds account for most of each utility's financial resources. Their primary source of revenue is the rates paid by customers. Per Proposition 218, EU's rates cannot exceed the cost of providing services.

Each of these funds pays for a portion of services shared across EU: engineering, data management, safety, business services, public information, utility billing, and the Utility Exploration Center (a joint effort with Roseville Electric Utility).

Each utility has operating, construction, and rehabilitation capital programs, typically including technology, facilities, and industry-specific infrastructure.

Water Funds

The rate-based Water Operations Fund provides for the purchase, treatment, and delivery of water to the Roseville community which includes the operation of the City-owned water treatment plant and water storage, water efficiency programs, and reimbursed expenditures. The budget also includes costs for the continued implementation of the Advanced Metering Infrastructure (AMI) project (in partnership with Roseville Electric Utility), water distribution system maintenance, government relations, hydrogeology, new regulatory requirements, reliability planning, and a set-aside for future rehabilitation and replacement. Other water funds are:

- Water Rate Stabilization Fund
- Water Construction Fund
- Water Rehabilitation Fund
- Water Meter Retrofit Fund

The City must meet debt service coverage related to long-term debt as part of a rate covenant made to bondholders. The rate covenants outlined in the Certificates of Participation (COPs) issued in 2007 and refunded in 2015 for water capital improvement projects require a minimum debt service coverage ratio of 120 percent. While connection fees are the primary source for payment of debt service, water utility revenue is the ultimate security for repayment of debt.

Environmental Utilities Funds Overview

Wastewater Funds

The wastewater utility collects and treats wastewater for Roseville and its regional partners (South Placer Municipal Utility District and Placer County) at its two City-owned wastewater treatment plants. The utility has also been designated a regional provider of recycled water for areas in the City and Placer County. The rate-based Wastewater Operations Fund provides for all operational costs, reimbursed expenditures, and a set-aside for future infrastructure rehabilitation and replacement. Other wastewater funds are:

- Wastewater Rate Stabilization Fund
- Wastewater Construction Fund
- Wastewater Rehabilitation Fund
- Wastewater Regional Rehabilitation Fund

As a partner in the South Placer Wastewater Authority (SPWA), a joint powers authority, the City is obligated to meet specific debt service coverage ratios related to long-term debt. The rate covenants, as outlined in bond documents and State Revolving Fund documents where debt was issued for wastewater capital improvement projects, require a minimum debt service coverage ratio of 110 percent. While connection fees are the primary source for payment of debt service, wastewater utility revenue is the ultimate security for repayment of the City's portion of the debt.

The Wastewater Regional Rehabilitation Fund was created in FY2020-21 to track annual contributions for regional wastewater rehabilitation projects from the City's SPWA partners (South Placer Municipal Utility District and Placer County) as well as to track project costs.

Waste Services Funds

Waste Services collects, recycles, and disposes of refuse for residential and commercial customers, and oversees the maintenance of the closed Roseville Sanitary Landfill.

The rate-based Waste Services Operations Fund provides for these operational costs, regulatory compliance, and the implementation of programs to increase diversion from the waste stream. In addition, the budget includes a set-aside for the rehabilitation and replacement of existing cans and bins. Other waste services funds are:

- Waste Services Rate Stabilization Fund
- Waste Services Capital Purchase Fund
- Waste Services Rehabilitation Fund

Fund Summary

6101 - Water Operations	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Licenses and Permits	21,253	28,844	15,000	15,000
Charges for Services	36,866,601	37,194,204	37,961,083	41,363,749
Grants and Contributions	2,808	47,729	-	-
Use of Property and Money	608,114	343,105	552,575	451,364
Fines and Penalties	345	1,875	-	-
Capital Contributions From Developers and Governmental Activities	1,085,253	1,082,951	1,003,000	575,000
Other Revenue	86,760	277,010	94,033	123,817
Transfers In - Operating	-	1,445,267	15,778	-
Prior Year Encumbrance Carryover [1]	493,716	99,519	302,660	-
TOTAL	**39,164,850**	**40,520,505**	**39,944,129**	**42,528,930**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Water Customer Care - Admin	222,620	211,396	463,481	599,444
Water Customer Care - Field	332,009	239,561	259,856	313,384
Water Customer Care - Billing	453,713	481,781	420,835	458,355
Water Customer Care - Cust Serv	247,780	244,309	331,412	334,575
Water Administration	1,883,254	1,941,675	1,825,364	2,281,191
Water Legislative and Regulatory Services	436,027	490,565	732,032	953,370
Water Engineering and Hydrogeology Services	642,700	711,817	1,334,298	1,347,415
Water Customer Service	702,727	801,967	1,124,186	1,163,984
Water Distribution	6,919,551	6,775,767	8,147,766	6,280,420
Cross Connection Control Program	-	308,839	336,550	524,113
Water Distribution System Operations	-	-	-	899,446
Water Distribution System Repair	-	-	-	1,122,359
Water Distribution Preventative Maintenance	-	-	-	644,168
Water Treatment/Storage Plant	5,487,531	5,593,790	7,246,519	7,692,134
Water Quality	-	-	-	476,515
Water Efficiency	1,425,290	1,808,177	2,257,355	2,088,891
Water New Meter Purchase	281,983	439,873	357,000	516,744
Water Outreach	227,165	85,702	397,483	276,567
Water UEC	155,144	136,086	207,826	212,881
Water EU Admin	696,369	765,790	1,090,092	1,060,989
Water EU Outreach	68,973	59,559	-	-
Water EU Tech Serv	853,161	750,398	1,299,666	1,578,494
Water EAM Support and Maintenance	98,066	105,308	123,690	133,124
Other Expenditures/Expenses	1,560,741	2,097,515	2,658,214	2,781,556
Transfers Out - Operating	19,633,853	5,708,796	27,132,789	13,969,928
TOTAL	**42,328,656**	**29,758,674**	**57,746,414**	**47,710,046**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Project Related Revenues including Revenue Carryover	-	-	87,598	-
Prior Year Project Expenditure/Expense Carryover [2]	8,809,113	8,791,287	3,428,163	-
TOTAL	**8,809,113**	**8,791,287**	**3,515,761**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Project Related Expenditures including Expenditure Carryover	1,191,359	1,896,440	11,974,688	2,695,334
Transfers Out - Loans	385,000	385,000	385,000	385,000
TOTAL	**1,576,359**	**2,281,440**	**12,359,688**	**3,080,334**
INCREASE (DECREASE) FROM OPERATIONS	**4,068,949**	**17,271,678**	**(26,646,212)**	**(8,261,450)**
Total Estimated Beginning Fund Balance	**43,608,688**	**38,374,808**	**46,755,679**	**16,378,644**
Less Prior Year Encumbrance Carryover [1]	(493,716)	(99,519)	(302,660)	-
Less Prior Year Project Carryover [2]	(8,809,113)	(8,791,287)	(3,428,163)	-
Total Estimated Adjusted Beginning Fund Balance	**34,305,859**	**29,484,001**	**43,024,856**	**16,378,644**
Increase (Decrease) From Operations	4,068,949	17,271,678	(26,646,212)	(8,261,450)
Estimated Ending Fund Balance Before Reserves	**38,374,808**	**46,755,679**	**16,378,644**	**8,117,194**
Less Encumbrance Carryover Reserve [1]	(99,519)	(302,660)	-	-
Less Project Carryover Reserve [2]	(8,791,287)	(3,428,163)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**29,484,001**	**43,024,856**	**16,378,644**	**8,117,194**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

6110 - Water Rate Stabilization	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	133,690	135,360	111,002	150,150
Transfers In - Operating	3,850,000	-	500,000	1,000,000
TOTAL	**3,983,690**	**135,360**	**611,002**	**1,150,150**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Other Expenditures/Expenses	2,027	11,849	5,767	5,263
Transfers Out - Operating	-	250,000	-	-
TOTAL	**2,027**	**261,849**	**5,767**	**5,263**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
TOTAL	**-**	**-**	**-**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
TOTAL	**-**	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**3,981,663**	**(126,490)**	**605,235**	**1,144,887**
Total Estimated Beginning Fund Balance	**9,550,304**	**13,531,967**	**13,405,478**	**14,010,713**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**9,550,304**	**13,531,967**	**13,405,478**	**14,010,713**
Increase (Decrease) From Operations	3,981,663	(126,490)	605,235	1,144,887
Estimated Ending Fund Balance Before Reserves	**13,531,967**	**13,405,478**	**14,010,713**	**15,155,600**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**13,531,967**	**13,405,478**	**14,010,713**	**15,155,600**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

6120 - Water Construction	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	964,469	619,862	779,959	710,312
Capital Contributions From Developers and Governmental Activities	16,343	24,625	-	-
Capital Contributions - Connection/Impact Fees	16,659,155	17,217,745	15,837,000	14,002,000
Other Revenue	410,816	2,188,893	-	-
Transfers In - Operating	58,350	58,350	58,350	58,350
TOTAL	**18,109,133**	**20,109,475**	**16,675,309**	**14,770,662**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Other Expenditures/Expenses	39,118	53,917	56,849	53,197
TOTAL	**39,118**	**53,917**	**56,849**	**53,197**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Project Related Revenues including Revenue Carryover	-	-	1,462,500	-
Transfers In - Loans	652,770	659,310	666,130	385,000
Prior Year Project Expenditure/Expense Carryover [2]	36,702,306	36,065,093	23,689,709	-
TOTAL	**37,355,076**	**36,724,403**	**25,818,339**	**385,000**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Project Related Expenditures including Expenditure Carryover	15,961,082	22,250,275	27,878,074	17,313,000
Debt Related	3,440,588	4,114,516	4,136,575	4,121,088
TOTAL	**19,401,669**	**26,364,790**	**32,014,649**	**21,434,088**
INCREASE (DECREASE) FROM OPERATIONS	**36,023,421**	**30,415,170**	**10,422,150**	**(6,331,623)**
Total Estimated Beginning Fund Balance	**57,896,583**	**57,217,698**	**51,567,775**	**38,300,216**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	(36,702,306)	(36,065,093)	(23,689,709)	-
Total Estimated Adjusted Beginning Fund Balance	**21,194,277**	**21,152,605**	**27,878,066**	**38,300,216**
Increase (Decrease) From Operations	36,023,421	30,415,170	10,422,150	(6,331,623)
Estimated Ending Fund Balance Before Reserves	**57,217,698**	**51,567,775**	**38,300,216**	**31,968,593**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	(36,065,093)	(23,689,709)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**21,152,605**	**27,878,066**	**38,300,216**	**31,968,593**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

6130 - Water Rehabilitation	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	263,077	281,463	225,494	299,583
Transfers In - Operating	14,612,471	5,122,588	21,312,009	11,363,669
Prior Year Encumbrance Carryover [1]	-	-	-	-
TOTAL	**14,875,548**	**5,404,051**	**21,537,503**	**11,663,252**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Water Meter Replacement	275,624	430,118	585,644	993,000
Water Rehab	-	-	-	75,000
Water Technology Replacement	5,328	3,850	60,000	60,000
Water Emergency Distribution System Repair	-	51,639	-	500,000
Water Distribution Main Rehab	-	-	-	-
Water Transmission Mains Evaluation	3,306	4,942	100,000	95,000
Other Expenditures/Expenses	24,352	34,242	31,447	37,047
Transfers Out - Operating	-	96,685	-	-
TOTAL	**308,610**	**621,476**	**777,091**	**1,760,047**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Prior Year Project Expenditure/Expense Carryover [2]	10,714,646	14,515,708	12,643,761	-
TOTAL	**10,714,646**	**14,515,708**	**12,643,761**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Project Related Expenditures including Expenditure Carryover	5,153,424	5,835,245	15,529,110	4,096,703
Transfers Out - Loans	267,770	274,310	281,130	-
TOTAL	**5,421,194**	**6,109,555**	**15,810,240**	**4,096,703**
INCREASE (DECREASE) FROM OPERATIONS	**19,860,390**	**13,188,728**	**17,593,933**	**5,806,502**
Total Estimated Beginning Fund Balance	**18,101,631**	**27,247,375**	**25,920,395**	**30,870,567**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	(10,714,646)	(14,515,708)	(12,643,761)	-
Total Estimated Adjusted Beginning Fund Balance	**7,386,985**	**12,731,667**	**13,276,634**	**30,870,567**
Increase (Decrease) From Operations	19,860,390	13,188,728	17,593,933	5,806,502
Estimated Ending Fund Balance Before Reserves	**27,247,375**	**25,920,395**	**30,870,567**	**36,677,069**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	(14,515,708)	(12,643,761)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**12,731,667**	**13,276,634**	**30,870,567**	**36,677,069**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

6140 - Water Meter Retrofit	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	18,375	14,339	16,072	17,548
Capital Contributions From Developers and Governmental Activities	7,617	7,606	-	-
Capital Contributions - Connection/Impact Fees	107,277	117,085	100,000	100,000
Other Revenue	10,943	-	-	-
TOTAL	**144,212**	**139,030**	**116,072**	**117,548**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Water Meter Retrofit	-	2,906	250,000	250,000
Other Expenditures/Expenses	256	590	37	-
TOTAL	**256**	**3,496**	**250,037**	**250,000**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Prior Year Project Expenditure/Expense Carryover [2]	100,000	250,000	250,006	-
TOTAL	**100,000**	**250,000**	**250,006**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Project Related Expenditures including Expenditure Carryover	-	(6)	250,006	-
TOTAL	**-**	**(6)**	**250,006**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**243,956**	**385,540**	**(133,965)**	**(132,452)**
Total Estimated Beginning Fund Balance	**1,288,713**	**1,432,669**	**1,568,209**	**1,184,238**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	(100,000)	(250,000)	(250,006)	-
Total Estimated Adjusted Beginning Fund Balance	**1,188,713**	**1,182,669**	**1,318,203**	**1,184,238**
Increase (Decrease) From Operations	243,956	385,540	(133,965)	(132,452)
Estimated Ending Fund Balance Before Reserves	**1,432,669**	**1,568,209**	**1,184,238**	**1,051,786**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	(250,000)	(250,006)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**1,182,669**	**1,318,203**	**1,184,238**	**1,051,786**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

6201 - Wastewater Operations	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Licenses and Permits	11,987	2,638	500	500
Charges for Services	42,776,413	46,026,546	49,389,083	51,006,250
Grants and Contributions	248	-	-	-
Use of Property and Money	386,949	144,713	362,341	261,975
Capital Contributions From Developers and Governmental Activities	57,630	76,092	55,000	55,000
Other Revenue	247,707	348,792	270,034	270,066
Transfers In - Operating	-	2,250,000	1,013,537	-
Prior Year Encumbrance Carryover [1]	296,613	179,806	798,141	-
TOTAL	**43,777,546**	**49,028,588**	**51,888,636**	**51,593,791**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Wastewater Customer Care - Admin	200,580	215,695	448,374	599,435
Wastewater Customer Care - Field	192,660	211,882	248,203	313,225
Wastewater Customer Care - Billing	422,547	464,637	411,111	458,351
Wastewater Customer Care - Cust Serv	219,769	244,309	321,685	334,566
Wastewater Administration	1,983,715	2,158,731	2,317,326	2,562,914
Industrial Treatment	172,323	203,017	180,284	299,052
Environmental Treatment Lab	369,351	433,370	836,521	900,942
Dry Creek WWTP	8,055,623	8,493,717	10,153,872	11,487,318
Pleasant Grove WWTP	8,241,875	8,972,576	10,338,409	11,718,953
Wastewater Collection	5,288,985	5,614,150	7,003,109	7,487,447
Wastewater Maintenance	1,409,822	1,422,766	1,636,952	1,863,431
Recycled Water	432,674	249,367	587,039	513,719
Wastewater Outreach	68,316	61,380	334,314	287,900
Wastewater UEC	154,595	136,045	207,809	212,870
Wastewater EU Admin	677,876	745,266	1,068,500	1,037,590
Wastewater EU Outreach	68,978	61,722	-	-
Wastewater EU Tech Serv	853,306	749,977	1,266,029	1,591,530
Wastewater EAM Support and Maintenance	98,066	105,309	123,689	133,123
Other Expenditures/Expenses	1,453,143	2,523,161	2,872,891	3,082,361
Transfers Out - Operating	21,646,545	9,640,402	16,696,545	13,043,068
TOTAL	**52,010,750**	**42,707,478**	**57,052,662**	**57,927,796**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Prior Year Project Expenditure/Expense Carryover [2]	166,650	161,113	15,148	-
TOTAL	**166,650**	**161,113**	**15,148**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Project Related Expenditures including Expenditure Carryover	5,537	-	126,258	58,333
Debt Related	1,900	1,900	-	-
TOTAL	**7,437**	**1,900**	**126,258**	**58,333**
INCREASE (DECREASE) FROM OPERATIONS	**(8,073,990)**	**6,480,323**	**(5,275,136)**	**(6,392,338)**
Total Estimated Beginning Fund Balance	**27,941,885**	**19,404,632**	**25,544,035**	**19,455,610**
Less Prior Year Encumbrance Carryover [1]	(296,613)	(179,806)	(798,141)	-
Less Prior Year Project Carryover [2]	(166,650)	(161,113)	(15,148)	-
Total Estimated Adjusted Beginning Fund Balance	**27,478,622**	**19,063,712**	**24,730,746**	**19,455,610**
Increase (Decrease) From Operations	(8,073,990)	6,480,323	(5,275,136)	(6,392,338)
Estimated Ending Fund Balance Before Reserves	**19,404,632**	**25,544,035**	**19,455,610**	**13,063,272**
Less Encumbrance Carryover Reserve [1]	(179,806)	(798,141)	-	-
Less Project Carryover Reserve [2]	(161,113)	(15,148)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**19,063,712**	**24,730,746**	**19,455,610**	**13,063,272**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

6210 - Wastewater Rate Stabilization	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	122,014	196,047	106,514	191,937
Transfers In - Operating	10,750,000	-	-	500,000
TOTAL	**10,872,014**	**196,047**	**106,514**	**691,937**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Other Expenditures/Expenses	1,538	11,589	7,200	6,092
Transfers Out - Operating	-	2,250,000	1,000,000	-
TOTAL	**1,538**	**2,261,589**	**1,007,200**	**6,092**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
TOTAL	**-**	**-**	**-**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
TOTAL	**-**	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**10,870,476**	**(2,065,542)**	**(900,686)**	**685,845**
Total Estimated Beginning Fund Balance	**8,314,850**	**19,185,326**	**17,119,783**	**16,219,097**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**8,314,850**	**19,185,326**	**17,119,783**	**16,219,097**
Increase (Decrease) From Operations	10,870,476	(2,065,542)	(900,686)	685,845
Estimated Ending Fund Balance Before Reserves	**19,185,326**	**17,119,783**	**16,219,097**	**16,904,942**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**19,185,326**	**17,119,783**	**16,219,097**	**16,904,942**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

6220 - Wastewater Construction	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Grants and Contributions	-	2,662,745	3,000,000	-
Use of Property and Money	43,871	325,949	88,080	44,613
Capital Contributions - Connection/Impact Fees	796,230	20,529,881	20,885,000	21,539,000
Other Revenue	6,422,948	29,442,824	63,400,000	9,000,000
Transfers In - Operating	6,876,614	-	-	-
TOTAL	**14,139,663**	**52,961,399**	**87,373,080**	**30,583,613**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Other Expenditures/Expenses	6,423,375	55,723,360	86,365,728	29,599,526
TOTAL	**6,423,375**	**55,723,360**	**86,365,728**	**29,599,526**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Project Related Revenues including Revenue Carryover	180,000	(180,000)	-	-
Prior Year Project Expenditure/Expense Carryover [2]	-	180,000	637,565	-
TOTAL	**180,000**	**-**	**637,565**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Project Related Expenditures including Expenditure Carryover	-	67,435	637,565	-
Debt Related	5,648	239,532	179,810	83,032
TOTAL	**5,648**	**306,967**	**817,375**	**83,032**
INCREASE (DECREASE) FROM OPERATIONS	**7,890,640**	**(3,068,927)**	**827,542**	**901,055**
Total Estimated Beginning Fund Balance	**2,853,910**	**10,744,550**	**7,495,623**	**7,685,599**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	(180,000)	(637,565)	-
Total Estimated Adjusted Beginning Fund Balance	**2,853,910**	**10,564,550**	**6,858,057**	**7,685,599**
Increase (Decrease) From Operations	7,890,640	(3,068,927)	827,542	901,055
Estimated Ending Fund Balance Before Reserves	**10,744,550**	**7,495,623**	**7,685,599**	**8,586,654**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	(180,000)	(637,565)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**10,564,550**	**6,858,057**	**7,685,599**	**8,586,654**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

6230 - Wastewater Rehabilitation	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Charges for Services	820,874	355,500	-	745,000
Grants and Contributions	-	36,161	-	-
Use of Property and Money	443,230	267,523	362,362	331,269
Capital Contributions - Connection/Impact Fees	-	-	-	-
Other Revenue	938,546	178,888	-	-
Transfers In - Operating	8,471,114	5,560,347	7,319,866	4,421,244
Prior Year Encumbrance Carryover [1]	-	-	-	-
TOTAL	**10,673,764**	**6,398,418**	**7,682,228**	**5,497,513**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Recycled Water Exp Feasibility	39,500	-	-	-
Wastewater Upgrade Sewer Line	68,878	83,006	-	-
Wastewater Clean Out Installation	-	8,931	-	-
Wastewater Sewer Service Upgrade	35,191	52,037	-	-
Wastewater Rehab Emergency Collect	232,184	3,512	-	-
Wastewater Technology Replacement	5,098	3,850	60,000	60,000
Other Expenditures/Expenses	8,722	53,586	51,278	54,953
Transfers Out - Operating	9,876,614	2,000,000	-	-
TOTAL	**10,266,188**	**2,204,921**	**111,278**	**114,953**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Prior Year Project Expenditure/Expense Carryover [2]	5,297,999	7,630,277	5,443,070	-
TOTAL	**5,297,999**	**7,630,277**	**5,443,070**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Project Related Expenditures including Expenditure Carryover	2,066,434	2,712,734	13,231,945	3,660,389
TOTAL	**2,066,434**	**2,712,734**	**13,231,945**	**3,660,389**
INCREASE (DECREASE) FROM OPERATIONS	**3,639,142**	**9,111,040**	**(217,925)**	**1,722,171**
Total Estimated Beginning Fund Balance	**28,811,209**	**27,152,352**	**28,633,115**	**22,972,119**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	(5,297,999)	(7,630,277)	(5,443,070)	-
Total Estimated Adjusted Beginning Fund Balance	**23,513,210**	**19,522,075**	**23,190,044**	**22,972,119**
Increase (Decrease) From Operations	3,639,142	9,111,040	(217,925)	1,722,171
Estimated Ending Fund Balance Before Reserves	**27,152,352**	**28,633,115**	**22,972,119**	**24,694,290**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	(7,630,277)	(5,443,070)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**19,522,075**	**23,190,044**	**22,972,119**	**24,694,290**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

6231 - Wastewater Regional Rehabilitation	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Charges for Services	-	1,832,250	3,200,000	2,400,000
Use of Property and Money	2,138	104,098	31,487	125,168
Other Revenue	-	19,067	-	-
Transfers In - Operating	4,700,000	5,000,000	6,200,000	7,000,000
TOTAL	**4,702,138**	**6,955,416**	**9,431,487**	**9,525,168**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Other Expenditures/Expenses	-	129	72	283
TOTAL	**-**	**129**	**72**	**283**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Prior Year Project Expenditure/Expense Carryover [2]	-	914,595	7,252,292	-
TOTAL	**-**	**914,595**	**7,252,292**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Project Related Expenditures including Expenditure Carryover	225,405	297,624	16,428,292	2,308,333
TOTAL	**225,405**	**297,624**	**16,428,292**	**2,308,333**
INCREASE (DECREASE) FROM OPERATIONS	**4,476,733**	**7,572,258**	**255,415**	**7,216,552**
Total Estimated Beginning Fund Balance	**-**	**4,476,733**	**11,134,396**	**4,137,518**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	(914,595)	(7,252,292)	-
Total Estimated Adjusted Beginning Fund Balance	**-**	**3,562,138**	**3,882,103**	**4,137,518**
Increase (Decrease) From Operations	4,476,733	7,572,258	255,415	7,216,552
Estimated Ending Fund Balance Before Reserves	**4,476,733**	**11,134,396**	**4,137,518**	**11,354,070**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	(914,595)	(7,252,292)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**3,562,138**	**3,882,103**	**4,137,518**	**11,354,070**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

6301 - Waste Services Operations	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Charges for Services	28,638,281	35,553,901	36,821,943	42,299,250
Grants and Contributions	17,660	2,960	-	-
Use of Property and Money	364,221	205,990	321,526	291,818
Other Revenue	196,962	428,048	2,033	2,067
Transfers In - Operating	500,000	3,550,000	63,537	-
Prior Year Encumbrance Carryover [1]	347,685	2,876	180,058	-
TOTAL	**30,064,809**	**39,743,775**	**37,389,097**	**42,593,135**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Street Sweeping	1,418,619	1,488,560	1,891,869	1,725,210
Waste Services Customer Care - Admin	193,891	197,875	414,329	555,676
Waste Services Customer Care - Billing	416,843	435,373	403,365	449,554
Waste Services Customer Care - Cust Serv	206,926	230,636	300,536	315,535
Waste Services Administration	1,535,767	2,065,001	3,134,945	3,416,773
Waste Services Pickup - Residential	3,947,890	4,179,755	4,893,969	5,576,553
Waste Services Pickup - Commercial	3,899,616	4,192,266	5,211,576	5,554,487
Waste Services Maintenance	796,272	924,417	1,202,230	1,168,742
Disposal	7,802,458	9,723,010	10,350,000	11,900,000
Recycling	517,140	532,312	655,494	663,295
Green Waste Program	1,862,309	2,328,473	3,962,272	3,784,997
Organic Waste Program	433,015	381,861	662,529	732,476
Waste Services Outreach	79,307	90,238	313,233	247,567
Waste Services UEC	148,113	130,182	201,667	206,415
Waste Services EU Admin	676,658	743,388	1,068,390	1,037,328
Waste Services EU Outreach	68,973	59,826	-	-
Waste Services EU Tech Serv	189,607	162,722	324,685	350,519
Waste Services EAM Support and Maintenance	97,549	104,784	123,285	132,705
Pleasant Grove WWTP	-	-	2,465	-
Other Expenditures/Expenses	854,523	1,459,661	2,027,468	2,154,049
Transfers Out - Operating	8,661,453	1,049,372	6,061,453	6,749,140
TOTAL	**33,806,929**	**30,479,712**	**43,205,760**	**46,721,020**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Project Related Revenues including Revenue Carryover	-	-	193,581	-
Prior Year Project Expenditure/Expense Carryover [2]	8,784,900	9,776,616	26,071	-
TOTAL	**8,784,900**	**9,776,616**	**219,652**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Project Related Expenditures including Expenditure Carryover	8,284	2,920,007	9,094,635	61,824
TOTAL	**8,284**	**2,920,007**	**9,094,635**	**61,824**
INCREASE (DECREASE) FROM OPERATIONS	**5,034,496**	**16,120,672**	**(14,691,646)**	**(4,189,709)**
Total Estimated Beginning Fund Balance	**25,839,223**	**21,741,134**	**28,082,314**	**13,184,538**
Less Prior Year Encumbrance Carryover [1]	(347,685)	(2,876)	(180,058)	-
Less Prior Year Project Carryover [2]	(8,784,900)	(9,776,616)	(26,071)	-
Total Estimated Adjusted Beginning Fund Balance	**16,706,638**	**11,961,642**	**27,876,184**	**13,184,538**
Increase (Decrease) From Operations	5,034,496	16,120,672	(14,691,646)	(4,189,709)
Estimated Ending Fund Balance Before Reserves	**21,741,134**	**28,082,314**	**13,184,538**	**8,994,829**
Less Encumbrance Carryover Reserve [1]	(2,876)	(180,058)	-	-
Less Project Carryover Reserve [2]	(9,776,616)	(26,071)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**11,961,642**	**27,876,184**	**13,184,538**	**8,994,829**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

6310 - Waste Services Rate Stabilization	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	26,401	47,518	17,087	38,344
Transfers In - Operating	5,600,000	-	-	3,500,000
TOTAL	**5,626,401**	**47,518**	**17,087**	**3,538,344**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Other Expenditures/Expenses	-	99	39	-
Transfers Out - Operating	1,000,000	3,500,000	-	-
TOTAL	**1,000,000**	**3,500,099**	**39**	**-**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
TOTAL	**-**	**-**	**-**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
TOTAL	**-**	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**4,626,401**	**(3,452,580)**	**17,048**	**3,538,344**
Total Estimated Beginning Fund Balance	**2,250,897**	**6,877,298**	**3,424,718**	**3,441,766**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**2,250,897**	**6,877,298**	**3,424,718**	**3,441,766**
Increase (Decrease) From Operations	4,626,401	(3,452,580)	17,048	3,538,344
Estimated Ending Fund Balance Before Reserves	**6,877,298**	**3,424,718**	**3,441,766**	**6,980,110**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**6,877,298**	**3,424,718**	**3,441,766**	**6,980,110**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

6320 - Waste Services Capital Purchases	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	67,793	53,776	57,535	65,603
Capital Contributions - Connection/Impact Fees	893,912	875,780	799,000	557,000
Other Revenue	-	70,310	-	-
TOTAL	**961,705**	**999,866**	**856,535**	**622,603**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Waste Services Capital Purchases	520,304	215,844	275,000	350,000
Other Expenditures/Expenses	4,730	10,580	6,798	6,915
TOTAL	**525,034**	**226,424**	**281,798**	**356,915**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
TOTAL	**-**	**-**	**-**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
TOTAL	**-**	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**436,670**	**773,441**	**574,737**	**265,688**
Total Estimated Beginning Fund Balance	**4,686,400**	**5,123,070**	**5,896,512**	**6,471,249**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**4,686,400**	**5,123,070**	**5,896,512**	**6,471,249**
Increase (Decrease) From Operations	436,670	773,441	574,737	265,688
Estimated Ending Fund Balance Before Reserves	**5,123,070**	**5,896,512**	**6,471,249**	**6,736,937**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**5,123,070**	**5,896,512**	**6,471,249**	**6,736,937**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

6330 - Waste Services Rehabilitation	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	29,860	42,385	22,275	42,610
Transfers In - Operating	3,116,122	633,736	651,466	2,771,602
TOTAL	**3,145,982**	**676,121**	**673,741**	**2,814,212**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Waste Services Annual Rehab	268,926	305,678	2,352,875	423,261
Waste Services Technology Replacement	13,748	2,288	30,000	30,000
Other Expenditures/Expenses	5,858	12,256	12,830	18,302
Transfers Out - Operating	-	50,585	-	-
TOTAL	**288,532**	**370,807**	**2,395,705**	**471,563**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Prior Year Project Expenditure/Expense Carryover [2]	823,741	913,764	328,602	-
TOTAL	**823,741**	**913,764**	**328,602**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Project Related Expenditures including Expenditure Carryover	834,884	720,175	687,477	3,129,216
TOTAL	**834,884**	**720,175**	**687,477**	**3,129,216**
INCREASE (DECREASE) FROM OPERATIONS	**2,846,307**	**498,902**	**(2,080,839)**	**(786,567)**
Total Estimated Beginning Fund Balance	**2,108,841**	**4,131,407**	**3,716,546**	**1,307,104**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	(823,741)	(913,764)	(328,602)	-
Total Estimated Adjusted Beginning Fund Balance	**1,285,100**	**3,217,643**	**3,387,943**	**1,307,104**
Increase (Decrease) From Operations	2,846,307	498,902	(2,080,839)	(786,567)
Estimated Ending Fund Balance Before Reserves	**4,131,407**	**3,716,546**	**1,307,104**	**520,537**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	(913,764)	(328,602)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**3,217,643**	**3,387,943**	**1,307,104**	**520,537**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Transportation Funds Overview

Transportation Funds Overview

The Transportation Funds are used for transit, bikeway and Transportation Systems Management (TSM) programs and projects, and street and road improvements, such as roadway resurfacing. The three enterprise funds that comprise the Transportation Funds are:

- **Transit Fund** - This fund supports transit operations (including services for the elderly and the handicapped), maintenance, and capital improvements.
- **Transportation Fund** - This fund supports bikeway development and maintenance, bicycle education programs, and the TSM Program. This fund also supports roadway resurfacing and pedestrian improvements when funds are available.
- **Consolidated Transportation Service Agency (CTSA) Fund** - This fund supports the South Placer Transit Information Center (the Call Center) and the Transit Ambassador and Mobility Management Programs, which are services provided by the City of Roseville on behalf of the West Placer Consolidated Transportation Services Agency (WPCTSA).

Revenue

State sales taxes, passenger fares, and federal grants typically account for most of the revenues in the Transportation Funds. Two key revenue sources allocated to the City's Transportation Funds each year are derived from the Transportation Development Act (TDA). These are revenues from the State Transit Assistance (STA) and Local Transportation Funds (LTF) accounts. The LTF allocation to the City of Roseville is derived from a quarter- cent general sales tax collected in Placer County and distributed based on the City's population. LTF must be used to meet all transit needs determined to be reasonable before funds can be diverted to bikeway, TSM, or roadway improvements.

The STA allocation is derived from the statewide sales tax on diesel fuel and is distributed using a formula based on population and transit fare revenues. Two transit revenues are derived from Senate Bill 1 (SB 1). One of the SB 1 sources augments the STA allocation and like, STA is derived from fuel excise taxes. A program called State of Good Repair (SGR) was also created by SB1 and is funded by State Transportation Improvement fees on vehicle

registrations. Passenger fares, federal, state and local grants, and bus advertising are other sources of revenue.

FY2023-24 transit revenues also include federal and state grant funding. Over $11.6 million in Federal Transit Administration (FTA) 5339(c) Low or No Emission Competitive grant funding was awarded to support the purchase of seven electric commuter buses (to replace existing diesel commuter buses) and eight electric cutaway buses (to replace existing gas-powered vehicles). Another $1 million in FTA Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) stimulus funds were awarded to offset increased expenses and decreased local revenues associated with the COVID-19 pandemic. State funding through the Low Carbon Transit Operations Program provided $890,000 to fund the construction of new facilities, charging equipment and infrastructure, and operating costs needed to support the transition to a zero-emission fleet. Funding for the Consolidated Transportation Services Agency (CTSA) programs is provided by the Western Placer Consolidated Transportation Services Agency (WPCTSA) whose funds are derived from the TDA and managed by the Placer County Transportation Planning Agency.

Expense

Seventy five percent of all operating expenses in the Transportation Funds are for Roseville Transit operations such as contractor expenses, vehicle maintenance, fuel, and administration. The other 25 percent of operating expenses pay for bikeway and pedestrian planning and education, TSM programs, safe routes to school programs, the crossing guard program, Public Works communications, and engineering. A significant share of the Transportation Funds support capital projects for transit, bikeways, bike trail resurfacing, and road maintenance.

Fund Summary

6511 - Transit	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Charges for Services	268,883	371,592	400,000	415,000
Grants and Contributions	4,714,455	5,706,795	6,814,101	7,571,858
Use of Property and Money	18,471	65,912	7,434	95,004
Capital Contributions From Developers and Governmental Activities	52,988	51,206	45,745	2,500
Other Revenue	158,652	161,482	158,600	171,600
Transfers In - Operating	91,422	98,040	120,679	113,000
Prior Year Encumbrance Carryover [1]	5,210	1,836	184,063	-
TOTAL	**5,310,082**	**6,456,863**	**7,730,622**	**8,368,962**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Transit Administration	644,750	860,032	981,206	1,071,430
Transit Services	4,826,470	5,286,648	6,245,400	6,701,648
Transit Bus Shelter Replacement	-	-	107,000	210,000
Other Expenditures/Expenses	202,091	315,329	290,243	313,886
TOTAL	**5,673,311**	**6,462,009**	**7,623,849**	**8,296,964**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Project Related Revenues including Revenue Carryover	5,189,580	276,509	19,308,854	15,306,306
Prior Year Project Expenditure/Expense Carryover [2]	2,233,506	2,378,252	2,080,191	-
TOTAL	**7,423,086**	**2,654,761**	**21,389,045**	**15,306,306**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Project Related Expenditures including Expenditure Carryover	5,194,352	281,032	19,297,364	15,306,306
TOTAL	**5,194,352**	**281,032**	**19,297,364**	**15,306,306**
INCREASE (DECREASE) FROM OPERATIONS	**1,865,504**	**2,368,584**	**2,198,454**	**71,998**
Total Estimated Beginning Fund Balance	**1,893,794**	**1,520,582**	**1,509,078**	**1,443,278**
Less Prior Year Encumbrance Carryover [1]	(5,210)	(1,836)	(184,063)	-
Less Prior Year Project Carryover [2]	(2,233,506)	(2,378,252)	(2,080,191)	-
Total Estimated Adjusted Beginning Fund Balance	**(344,922)**	**(859,506)**	**(755,176)**	**1,443,278**
Increase (Decrease) From Operations	1,865,504	2,368,584	2,198,454	71,998
Estimated Ending Fund Balance Before Reserves	**1,520,582**	**1,509,078**	**1,443,278**	**1,515,276**
Less Encumbrance Carryover Reserve [1]	(1,836)	(184,063)	-	-
Less Project Carryover Reserve [2]	(2,378,252)	(2,080,191)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**(859,506)**	**(755,176)**	**1,443,278**	**1,515,276**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

6512 - Transit Shuttle Service Fee Fund	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
TOTAL	-	-	-	-
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
TOTAL	-	-	-	-
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
TOTAL	-	-	-	-
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
TOTAL	-	-	-	-
Other Sources/(Uses) [3]	-	-	**180,000**	-
INCREASE (DECREASE) FROM OPERATIONS	-	-	**180,000**	-
Total Estimated Beginning Fund Balance	-	-	-	**180,000**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	-	-	-	**180,000**
Increase (Decrease) From Operations	-	-	180,000	-
Estimated Ending Fund Balance Before Reserves	-	-	**180,000**	**180,000**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	-	-	**180,000**	**180,000**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

6520 - Transportation	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Charges for Services	-	350	350	350
Grants and Contributions	1,733,279	1,664,966	1,852,370	1,944,290
Use of Property and Money	40,596	47,917	36,041	81,705
Capital Contributions From Developers and Governmental Activities	16,480	-	5,000	5,000
Other Revenue	34,299	34,788	27,000	34,000
Transfers In - Operating	-	-	4,584	-
Prior Year Encumbrance Carryover [1]	5,210	1,836	-	-
TOTAL	**1,829,864**	**1,749,857**	**1,925,345**	**2,065,345**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Transportation	1,413,245	1,353,807	1,684,683	1,803,972
Other Expenditures/Expenses	143,653	170,351	187,598	240,230
TOTAL	**1,556,898**	**1,524,159**	**1,872,281**	**2,044,202**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Project Related Revenues including Revenue Carryover	1,747,306	5,479,194	7,422,289	21,317,361
Prior Year Project Expenditure/Expense Carryover [2]	(2,049,812)	609,196	156,550	-
TOTAL	**(302,506)**	**6,088,390**	**7,578,838**	**21,317,361**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Project Related Expenditures including Expenditure Carryover	1,790,025	5,687,904	7,117,329	21,317,361
TOTAL	**1,790,025**	**5,687,904**	**7,117,329**	**21,317,361**
INCREASE (DECREASE) FROM OPERATIONS	**(1,819,566)**	**626,184**	**514,573**	**21,143**
Total Estimated Beginning Fund Balance	**1,259,601**	**1,484,637**	**1,499,790**	**1,857,813**
Less Prior Year Encumbrance Carryover [1]	(5,210)	(1,836)	-	-
Less Prior Year Project Carryover [2]	2,049,812	(609,196)	(156,550)	-
Total Estimated Adjusted Beginning Fund Balance	**3,304,203**	**873,605**	**1,343,240**	**1,857,813**
Increase (Decrease) From Operations	(1,819,566)	626,184	514,573	21,143
Estimated Ending Fund Balance Before Reserves	**1,484,637**	**1,499,790**	**1,857,813**	**1,878,956**
Less Encumbrance Carryover Reserve [1]	(1,836)	-	-	-
Less Project Carryover Reserve [2]	(609,196)	(156,550)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**873,605**	**1,343,240**	**1,857,813**	**1,878,956**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

6540 - Consolidated Transit Services Agency	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Grants and Contributions	271,479	506,183	644,834	600,174
Use of Property and Money	4,345	(394)	3,090	1,208
Transfers In - Operating	-	-	940	-
Prior Year Encumbrance Carryover [1]	-	-	7,298	-
TOTAL	**275,824**	**505,789**	**656,162**	**601,382**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Consolidated Transit Services Agency	371,023	399,363	555,724	557,488
Other Expenditures/Expenses	36,885	37,846	40,110	42,114
TOTAL	**407,908**	**437,209**	**595,834**	**599,602**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Project Related Revenues including Revenue Carryover	-	-	2,854	-
TOTAL	**-**	**-**	**2,854**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Project Related Expenditures including Expenditure Carryover	-	-	2,854	-
TOTAL	**-**	**-**	**2,854**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**(132,084)**	**68,581**	**60,328**	**1,780**
Total Estimated Beginning Fund Balance	**354,667**	**222,583**	**291,164**	**344,194**
Less Prior Year Encumbrance Carryover [1]	-	-	(7,298)	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**354,667**	**222,583**	**283,866**	**344,194**
Increase (Decrease) From Operations	(132,084)	68,581	60,328	1,780
Estimated Ending Fund Balance Before Reserves	**222,583**	**291,164**	**344,194**	**345,974**
Less Encumbrance Carryover Reserve [1]	-	(7,298)	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**222,583**	**283,866**	**344,194**	**345,974**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Youth Development Fund Overview

Youth Development Fund Overview

The Parks, Recreation & Libraries Department operates Adventure Club and preschool programs, which are accounted for within the Youth Development Fund.

Youth Development programs provide safe, engaging, and memorable experiences for Roseville children and families. The Adventure Club and preschool programs operate in partnership with the Roseville, Dry Creek, and Center School Districts to provide before and after school licensed child care at 21 elementary school locations. Subsidized care programs are offered for qualifying families at locations eligible for grant funding.

Revenue

Youth Development Fund revenue is derived from fees collected for before and after school childcare programs and preschool programs. The fund includes Adventure Club, preschool, After School Education & Safety (ASES), and subsidized care programs. Fund expenses include charges for staff, enrichment contractors, facility maintenance and rehab, materials and supplies.

Through a memorandum of understanding (MOU) with the Roseville City School District, the District reimburses the City for direct costs to provide the ASES after school program at Cirby and Woodbridge Schools. These subsidized care programs are funded by the Youth Development Fund and provide a significant benefit for participating families.

While the Youth Development Fund previously had a healthy fund balance, the fund has experienced significant losses due to the COVID-19 pandemic. Adventure Club and Preschool operations were impacted by limited needs for this service, as remote working had significantly increased. Youth Development programming sees a slow rebound in after school registrations. In addition, the Roseville City School District adjusted its bell schedule to start school earlier. This change prompted a reduction in morning program participation, resulting in some Adventure Club sites discontinuing the before school option due to low enrollment. Surplus General Fund resources from FY2021-22 and American Rescue Plan Act funds were transferred into the Youth Development Fund to replace the lost revenue and return the fund balance to pre-pandemic levels.

Expenses

Direct expenses include staff salaries, facility maintenance, enrichment contractors, materials and supplies. Indirect fund expenses include post-retirement insurance, City indirect charges, Internal Service Fund charges, and loans.

Debt

An interfund loan currently exists within the Youth Development Fund. The loan encompasses the following: an accounts receivable balance payoff loan was necessary in FY2013-14, and the fund needed a loan to purchase the Fiddyment Farm facility in 2015, the Orchard Ranch facility in FY2017-18, Riego Creek facility in FY2020-21 and two new sites, Westbrook and Rex Fortune in FY2022-23. The loan is scheduled for payoff in 2047.

Capital Improvement Program (CIP)

CIP expenses for Adventure Club facility maintenance including HVAC repair, flooring replacements, exterior paint, Americans with Disabilities Act (ADA) ramp repair/ resurface, etc. are funded within the Youth Development Fund. As new schools open, the fund incurs the expense to purchase these new facilities.

Fund Summary

6591 - Youth Development	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Charges for Services	2,986,557	5,032,203	6,498,785	7,852,328
Grants and Contributions	493,578	491,336	500,000	467,187
Use of Property and Money	(11,723)	(22,139)	2,500	6,672
Other Revenue	251,817	307,926	886,300	296,890
Transfers In - Operating	70,081	3,500,000	1,812,412	-
TOTAL	**3,790,309**	**9,309,326**	**9,699,997**	**8,623,077**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Adventure Clubs	4,374,376	4,640,868	6,237,743	6,104,717
Preschool Education	267,682	443,099	564,563	570,269
After School Education Safety	349,294	353,316	567,937	578,641
CDE Child Development	672,837	585,798	821,150	881,939
Other Expenditures/Expenses	499,363	512,093	632,803	650,069
TOTAL	**6,163,552**	**6,535,174**	**8,824,196**	**8,785,635**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Project Related Revenues including Revenue Carryover	-	76,473	21,100	-
Transfers In - Loans	-	-	1,275,000	-
Prior Year Project Expenditure/Expense Carryover [2]	348,601	(10,479)	47,642	-
TOTAL	**348,601**	**65,994**	**1,343,742**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Project Related Expenditures including Expenditure Carryover	484,080	98,352	1,407,698	140,000
Transfers Out - Loans	55,000	55,000	55,000	55,000
TOTAL	**539,080**	**153,352**	**1,462,698**	**195,000**
INCREASE (DECREASE) FROM OPERATIONS	**(2,563,721)**	**2,686,794**	**756,845**	**(357,558)**
Total Estimated Beginning Fund Balance	**278,519**	**(2,633,803)**	**63,470**	**772,673**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	(348,601)	10,479	(47,642)	-
Total Estimated Adjusted Beginning Fund Balance	**(70,082)**	**(2,623,324)**	**15,828**	**772,673**
Increase (Decrease) From Operations	(2,563,721)	2,686,794	756,845	(357,558)
Estimated Ending Fund Balance Before Reserves	**(2,633,803)**	**63,470**	**772,673**	**415,115**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	10,479	(47,642)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**(2,623,324)**	**15,828**	**772,673**	**415,115**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Special Revenue Funds Overview

These funds are established to collect money that must be used for a specific purpose. Special Revenue Funds provide an extra level of accountability and transparency to ensure that funds go toward an intended purpose. Special Revenue Funds are:

- Affordable Housing In Lieu and Program Equity Fund
- BEGIN Fund
- Cable TV Peg Funds
- CalHome Fund
- Community Development Block Grant Fund
- Federal Asset Seizure Fund
- Federal Stimulus Reserve (ARPA) Fund
- Forfeited Property Fund
- Golf Course Funds
- Grants Fund
- Highway Users Tax (HUT) Fund
- HOME Investment Partnership Program Fund
- Housing Successor Low Mod Fund
- Housing Trust Fund
- Landscape & Lighting and Services District Funds
- Native Oak Tree Propagation Fund
- Non-Native Tree Propagation Fund
- Open Space Fund
- Police Evidence Fund
- Road Maintenance and Rehabilitation Account (RMRA) Fund
- Roseville Aquatics Maintenance Fund
- State Gas Tax Fund
- Supplemental Law Enforcement Fund
- Technology Replacement Fund
- Traffic Safety Fund
- Trench Cut Recovery Fund

Following are details for three of the larger Special Revenue Funds presented in this section (Highway Users Tax Fund, RMRA, and Golf Course Operations Funds).

Highway Users Tax (HUT) Fund and Road Maintenance and Rehabilitation Account (RMRA) Fund

The HUT Fund, along with the RMRA Fund, are the City's primary sources of funding for the street maintenance program, which includes maintenance of pavements, curb and gutter, sidewalks, and roadway drainage systems.

Revenue

The source of annual revenue for the HUT and RMRA funds is the State Excise Tax paid at the gas pump. RMRA funds are a result of the 2017 passage of Senate Bill 1, which established an additional gas tax in California for road maintenance purposes. Other sources of road maintenance revenue include the Roadway Fund, which derives its annual revenue from Utility Impact Reimbursement (UIR) funds paid by Environmental Utilities for their impact on the City's roadway network, Transportation Development Act funds remaining after funding the City's Transit needs, and Federal Regional Surface Transportation Program (RSTP) funds from the Federal Excise Tax (Federal Gas Tax) paid at the pump. The amount of HUT and RMRA revenue the City receives is a function of Roseville's population and roadway miles. As the City grows, the HUT and RMRA Fund revenues will increase accordingly. Roadway Fund revenues are a function of the actual cost of the previous year's resurfacing work (UIR portion) and the cost of meeting the City's transit needs (TDA portion).

Expenses

These funds include costs for staff, materials, and equipment. Also included are the roadway resurfacing contracts that are put out to bid each year. For roadway resurfacing, it is most cost-effective for the City crews to perform the prep work (crack filling, pothole repair, etc.) and then contract out the application of the resurfacing material.

The City has invested over $1 billion in street infrastructure, so it is critical to protect that investment. The City's goal is to maintain arterial and collector streets at a Pavement Quality Index (PQI) of 72 or better, and 65 or better for residential streets. PQI is a measure from 1 to 100, with 100 representing a brand new street. Having high quality street pavement is a key element in maintaining the high-quality of life Roseville citizens and business owners have come to expect. Approximately $3 million per year of additional revenue would be required for the next eight to 10 years to achieve this goal for all streets in Roseville.

Special Revenue Funds are funds that are established to collect money that must be used for a specific purpose.

Special Revenue Funds Overview

Golf Course Funds

The City owns two municipal golf courses, operated and maintained by contracts and managed by the Parks, Recreation & Libraries Department. Woodcreek Golf Club is an 18-hole championship course with a lighted driving range and full service restaurant and banquet facility designed to provide the public with a country club-like experience. Diamond Oaks Golf Course is an 18-hole traditional municipal course designed to ensure recreational golf is available to the public. Both courses provide a variety of golf opportunities for City residents and neighbors. The Golf Course Funds are the special revenue funds associated with the golf courses.

Revenue

The most significant source of revenue is generated through user fees for course play. Additional revenue is derived from food and beverage services. Revenue generation related to golf industry economics is highly dependent upon customers' desire to expend their disposable income on recreational golf. Despite COVID-19, golf rounds and driving range use increased from 2020 to 2022, however, the surge in rounds and revenues are beginning to stabilize in 2023. Revenue growth in this fund is still forecasted to increase in FY2023-24 as new golfers in a variety of demographics continue to emerge including youth, teens and young adults.

Expense

The primary fund expenses are course maintenance, bond payments, and utilities. Although City staff is involved in managing course contracts, no staff are employed directly at the courses. The existing General Fund subsidy will continue in FY2023-24 but is expected to be reduced in 2025 when annual bond payments are paid down and reduced.

Debt

The construction of Woodcreek Golf Club was financed through municipal bonds with payments scheduled through 2024. The construction of the Woodcreek clubhouse and Diamond Oaks improvements were financed through interfund loans.

Capital Improvement

Minor course repairs and improvements are budgeted through the operations accounts, while more significant repairs and renovations are funded through CIPs. Both courses are aging and are in need of significant renovation and repair. A golf course improvement plan is under development and the FY2022-23 budget included $1 million for rehabilitation of the golf courses. Both golf course pro-shop/restaurant buildings were painted and facility landscaping was improved in FY2022-23. A bunker renovation plan and a 10-year golf course improvement plan are both under development to help guide future improvement projects at both courses.

Fund Summary

2199 - Landscape & Lighting Districts/Services Districts	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Taxes	12,789,988	15,491,383	17,896,826	21,915,202
Charges for Services	-	33,188	-	-
Use of Property and Money	134,065	153,416	168,356	179,279
Other Revenue	165,921	57,384	-	-
Transfers In - Operating	-	-	13,570	-
TOTAL	**13,089,973**	**15,735,371**	**18,078,752**	**22,094,481**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Landscape and Lighting Districts	1,532,044	1,698,148	1,760,404	2,190,899
Services Districts	4,994,976	5,867,584	8,014,334	8,555,640
Other Expenditures/Expenses	(5)	299	383	-
Transfers Out - Operating	5,677,838	6,545,633	7,754,251	8,416,219
TOTAL	**12,204,853**	**14,111,664**	**17,529,372**	**19,162,758**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
TOTAL	**-**	**-**	**-**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Project Related Expenditures including Expenditure Carryover	-	-	670,000	-
TOTAL	**-**	**-**	**670,000**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**885,120**	**1,623,707**	**(120,620)**	**2,931,723**
Total Estimated Beginning Fund Balance	**13,838,129**	**14,723,249**	**16,346,956**	**16,226,336**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**13,838,129**	**14,723,249**	**16,346,956**	**16,226,336**
Increase (Decrease) From Operations	885,120	1,623,707	(120,620)	2,931,723
Estimated Ending Fund Balance Before Reserves	**14,723,249**	**16,346,956**	**16,226,336**	**19,158,059**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**14,723,249**	**16,346,956**	**16,226,336**	**19,158,059**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

2201 - Community Development Block Grant	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Grants and Contributions	1,676,074	706,872	1,820,133	700,000
Use of Property and Money	(3,606)	(1,316)	-	-
Other Revenue	125,288	143,085	50,000	30,000
Transfers In - Operating	-	-	365	-
Prior Year Encumbrance Carryover [1]	-	355,112	9,407	-
TOTAL	**1,797,756**	**1,203,752**	**1,879,905**	**730,000**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Inactive - Housing	1,767,718	861,809	1,868,661	-
Housing	-	-	-	677,678
Other Expenditures/Expenses	-	(3)	-	-
TOTAL	**1,767,718**	**861,807**	**1,868,661**	**677,678**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Project Related Revenues including Revenue Carryover	-	-	-	280,000
Prior Year Project Expenditure/Expense Carryover [2]	-	-	-	-
TOTAL	**-**	**-**	**-**	**280,000**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Project Related Expenditures including Expenditure Carryover	-	-	-	280,000
TOTAL	**-**	**-**	**-**	**280,000**
INCREASE (DECREASE) FROM OPERATIONS	**30,038**	**341,946**	**11,244**	**52,322**
Total Estimated Beginning Fund Balance	**(29,999)**	**39**	**(13,127)**	**(11,290)**
Less Prior Year Encumbrance Carryover [1]	-	(355,112)	(9,407)	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**(29,999)**	**(355,073)**	**(22,534)**	**(11,290)**
Increase (Decrease) From Operations	30,038	341,946	11,244	52,322
Estimated Ending Fund Balance Before Reserves	**39**	**(13,127)**	**(11,290)**	**41,032**
Less Encumbrance Carryover Reserve [1]	(355,112)	(9,407)	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**(355,073)**	**(22,534)**	**(11,290)**	**41,032**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

2210 - HOME Investment Partnership Program	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Grants and Contributions	(29,219)	-	-	-
Use of Property and Money	22,722	21,279	16,305	22,337
Other Revenue	497,155	596,065	300,000	300,000
Transfers In - Operating	-	-	412	-
TOTAL	**490,657**	**617,344**	**316,717**	**322,337**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Inactive - Housing	70,309	73,151	291,102	-
Housing	-	-	-	1,532,839
Other Expenditures/Expenses	-	39	37	-
TOTAL	**70,309**	**73,191**	**291,139**	**1,532,839**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
TOTAL	**-**	**-**	**-**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
TOTAL	**-**	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**420,348**	**544,153**	**25,578**	**(1,210,502)**
Total Estimated Beginning Fund Balance	**1,025,146**	**1,445,494**	**1,989,647**	**2,015,225**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**1,025,146**	**1,445,494**	**1,989,647**	**2,015,225**
Increase (Decrease) From Operations	420,348	544,153	25,578	(1,210,502)
Estimated Ending Fund Balance Before Reserves	**1,445,494**	**1,989,647**	**2,015,225**	**804,723**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**1,445,494**	**1,989,647**	**2,015,225**	**804,723**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

2220 - CalHOME	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Charges for Services	664	-	-	-
Use of Property and Money	7,365	5,128	5,324	6,097
Other Revenue	60,383	65,063	70,000	10,000
Transfers In - Operating	-	-	163	-
TOTAL	**68,412**	**70,191**	**75,487**	**16,097**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Inactive - Housing	-	-	70,000	-
Housing	-	-	-	150,000
Other Expenditures/Expenses	-	11	12	-
TOTAL	**-**	**11**	**70,012**	**150,000**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
TOTAL	**-**	**-**	**-**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
TOTAL	**-**	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**68,412**	**70,180**	**5,475**	**(133,903)**
Total Estimated Beginning Fund Balance	**405,411**	**473,823**	**544,002**	**549,477**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**405,411**	**473,823**	**544,002**	**549,477**
Increase (Decrease) From Operations	68,412	70,180	5,475	(133,903)
Estimated Ending Fund Balance Before Reserves	**473,823**	**544,002**	**549,477**	**415,574**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**473,823**	**544,002**	**549,477**	**415,574**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

2230 - BEGIN	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Charges for Services	664	332	-	-
Use of Property and Money	1,102	10,414	1,105	1,895
Other Revenue	36,560	60,000	30,000	30,000
Transfers In - Operating	-	-	235	-
TOTAL	**38,326**	**70,746**	**31,340**	**31,895**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Other Expenditures/Expenses	-	4	3	-
TOTAL	**-**	**4**	**3**	**-**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
TOTAL	**-**	**-**	**-**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
TOTAL	**-**	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**38,326**	**70,743**	**31,337**	**31,895**
Total Estimated Beginning Fund Balance	**60,142**	**98,468**	**169,211**	**200,548**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**60,142**	**98,468**	**169,211**	**200,548**
Increase (Decrease) From Operations	38,326	70,743	31,337	31,895
Estimated Ending Fund Balance Before Reserves	**98,468**	**169,211**	**200,548**	**232,443**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**98,468**	**169,211**	**200,548**	**232,443**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

2240 - Supplemental Law Enforcement Services	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Taxes	344,245	361,976	320,000	340,000
Use of Property and Money	7,738	5,498	7,844	7,299
Transfers In - Operating	-	-	1,275	-
Prior Year Encumbrance Carryover [1]	-	-	2,810	-
TOTAL	**351,983**	**367,474**	**331,929**	**347,299**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Police Administration	-	-	38,995	-
Records Property	-	-	27,000	-
Patrol	-	174,862	48,501	313,050
Investigations	9,549	5,000	7,500	19,029
Police Traffic	1,171	7,380	6,080	6,080
Police Vehicles	-	-	-	17,200
Other Expenditures/Expenses	-	12	18	-
Transfers Out - Operating	135,000	135,000	135,000	135,000
TOTAL	**145,720**	**322,254**	**263,094**	**490,359**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
TOTAL	**-**	**-**	**-**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
TOTAL	**-**	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**206,262**	**45,220**	**68,835**	**(143,060)**
Total Estimated Beginning Fund Balance	**405,418**	**611,680**	**656,900**	**722,925**
Less Prior Year Encumbrance Carryover [1]	-	-	(2,810)	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**405,418**	**611,680**	**654,090**	**722,925**
Increase (Decrease) From Operations	206,262	45,220	68,835	(143,060)
Estimated Ending Fund Balance Before Reserves	**611,680**	**656,900**	**722,925**	**579,865**
Less Encumbrance Carryover Reserve [1]	-	(2,810)	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**611,680**	**654,090**	**722,925**	**579,865**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

2250 - Forfeited Property	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	2,481	1,780	2,200	2,266
Other Revenue	25,888	38,400	20,000	30,000
Prior Year Encumbrance Carryover [1]	-	-	-	-
TOTAL	**28,369**	**40,180**	**22,200**	**32,266**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Police Administration	7,127	38,939	50,000	50,000
Other Expenditures/Expenses	-	4	5	-
TOTAL	**7,127**	**38,944**	**50,005**	**50,000**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
TOTAL	**-**	**-**	**-**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
TOTAL	**-**	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**21,243**	**1,236**	**(27,805)**	**(17,734)**
Total Estimated Beginning Fund Balance	**178,807**	**200,050**	**201,286**	**173,481**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**178,807**	**200,050**	**201,286**	**173,481**
Increase (Decrease) From Operations	21,243	1,236	(27,805)	(17,734)
Estimated Ending Fund Balance Before Reserves	**200,050**	**201,286**	**173,481**	**155,747**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**200,050**	**201,286**	**173,481**	**155,747**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

2260 - Federal Asset Seizure	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	1,576	943	1,201	1,224
TOTAL	**1,576**	**943**	**1,201**	**1,224**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Police Administration	8,209	-	50,000	50,000
Other Expenditures/Expenses	-	2	3	-
TOTAL	**8,209**	**2**	**50,003**	**50,000**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
TOTAL	**-**	**-**	**-**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
TOTAL	**-**	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**(6,633)**	**941**	**(48,802)**	**(48,776)**
Total Estimated Beginning Fund Balance	**115,125**	**108,492**	**109,433**	**60,631**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**115,125**	**108,492**	**109,433**	**60,631**
Increase (Decrease) From Operations	(6,633)	941	(48,802)	(48,776)
Estimated Ending Fund Balance Before Reserves	**108,492**	**109,433**	**60,631**	**11,855**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**108,492**	**109,433**	**60,631**	**11,855**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

2270 - Grants	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Grants and Contributions	5,576,078	1,789,827	-	-
Use of Property and Money	287	(769)	4,599	-
TOTAL	**5,576,365**	**1,789,058**	**4,599**	**-**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Inactive - Housing	-	2,352,440	-	-
Other Expenditures/Expenses	-	4,498	10	-
TOTAL	**-**	**2,356,938**	**10**	**-**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Project Related Revenues including Revenue Carryover	-	-	6,551,907	751,250
Prior Year Project Expenditure/Expense Carryover [2]	-	6,400,122	2,355,094	-
TOTAL	**-**	**6,400,122**	**8,907,001**	**751,250**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Project Related Expenditures including Expenditure Carryover	967,972	4,042,840	8,907,001	751,250
TOTAL	**967,972**	**4,042,840**	**8,907,001**	**751,250**
Other Sources (Uses) [3]	**-**	**-**	**2,352,832**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**4,608,393**	**1,789,402**	**2,357,421**	**-**
Total Estimated Beginning Fund Balance	**-**	**4,608,393**	**(2,327)**	**-**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	(6,400,122)	(2,355,094)	-
Total Estimated Adjusted Beginning Fund Balance	**-**	**(1,791,729)**	**(2,357,421)**	**-**
Increase (Decrease) From Operations	4,608,393	1,789,402	2,357,421	-
Estimated Ending Fund Balance Before Reserves	**4,608,393**	**(2,327)**	**-**	**-**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	(6,400,122)	(2,355,094)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**(1,791,729)**	**(2,357,421)**	**-**	**-**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

2280 - Federal Stimulus Reserve - ARPA	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Grants and Contributions	-	-	10,154,216	5,178,643
Use of Property and Money	7,817	54,747	144	-
TOTAL	**7,817**	**54,747**	**10,154,360**	**5,178,643**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Economic Development	-	-	264,000	-
Community Benefit Fund - Community Grants	-	-	350,000	350,000
Other Expenditures/Expenses	-	16	-	-
Transfers Out - Operating	-	-	1,800,000	-
TOTAL	**-**	**16**	**2,414,000**	**350,000**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Project Related Revenues including Revenue Carryover	-	-	-	-
Prior Year Project Expenditure/Expense Carryover [2]	-	-	1,087,961	-
TOTAL	**-**	**-**	**1,087,961**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Project Related Expenditures including Expenditure Carryover	-	74,039	8,828,177	4,828,643
TOTAL	**-**	**74,039**	**8,828,177**	**4,828,643**
Other Sources (Uses) [3]	**-**	**-**	**1,099,308**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**7,817**	**(19,308)**	**1,099,452**	**-**
Total Estimated Beginning Fund Balance	**-**	**7,817**	**(11,491)**	**-**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	-	(1,087,961)	-
Total Estimated Adjusted Beginning Fund Balance	**-**	**7,817**	**(1,099,452)**	**-**
Increase (Decrease) From Operations	7,817	(19,308)	1,099,452	-
Estimated Ending Fund Balance Before Reserves	**7,817**	**(11,491)**	**-**	**-**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	-	(1,087,961)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**7,817**	**(1,099,452)**	**-**	**-**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

2301 - State Gas Tax	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	23,323	22,070	25,037	30,146
Prior Year Encumbrance Carryover [1]	-	-	99,800	-
TOTAL	**23,323**	**22,070**	**124,837**	**30,146**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Public Works Engineering	-	-	40,000	40,000
Street Resurfacing	-	-	99,800	25,000
Other Expenditures/Expenses	13,713	9,921	11,560	16,788
TOTAL	**13,713**	**9,921**	**151,360**	**81,788**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Project Related Revenues including Revenue Carryover	14,754	-	(14,754)	-
Transfers In - Loans	1,342,959	608,167	-	-
Prior Year Project Expenditure/Expense Carryover [2]	964,400	860,818	798,674	-
TOTAL	**2,322,113**	**1,468,985**	**783,919**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Project Related Expenditures including Expenditure Carryover	568,336	62,145	783,919	-
TOTAL	**568,336**	**62,145**	**783,919**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**1,763,387**	**1,418,990**	**(26,523)**	**(51,642)**
Total Estimated Beginning Fund Balance	**1,353,221**	**2,152,208**	**2,710,379**	**1,785,383**
Less Prior Year Encumbrance Carryover [1]	-	-	(99,800)	-
Less Prior Year Project Carryover [2]	(964,400)	(860,818)	(798,674)	-
Total Estimated Adjusted Beginning Fund Balance	**388,821**	**1,291,389**	**1,811,906**	**1,785,383**
Increase (Decrease) From Operations	1,763,387	1,418,990	(26,523)	(51,642)
Estimated Ending Fund Balance Before Reserves	**2,152,208**	**2,710,379**	**1,785,383**	**1,733,741**
Less Encumbrance Carryover Reserve [1]	-	(99,800)	-	-
Less Project Carryover Reserve [2]	(860,818)	(798,674)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**1,291,389**	**1,811,906**	**1,785,383**	**1,733,741**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

2305 - Highway Users Tax	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Taxes	3,187,228	3,488,920	4,290,867	4,316,653
Grants and Contributions	0	-	-	-
Use of Property and Money	75,472	(7,831)	58,052	5,976
Other Revenue	-	146	-	-
Transfers In - Operating	-	-	1,783	-
Prior Year Encumbrance Carryover [1]	-	14,998	4,420	-
TOTAL	**3,262,700**	**3,496,233**	**4,355,122**	**4,322,629**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Public Works Admin	-	2,326	-	-
Public Works Engineering	148,856	46,512	84,050	121,490
Street Drainage	32,442	5,266	30,000	30,000
Paving	113,595	342,706	433,335	185,000
Street Signs	55,617	33,658	50,000	50,000
Street Markings	33,988	51,511	50,000	50,000
Street Resurfacing	641,062	562,751	869,852	1,229,777
Other Expenditures/Expenses	36,318	48,500	62,139	100,041
TOTAL	**1,061,879**	**1,093,229**	**1,579,376**	**1,766,308**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Project Related Revenues including Revenue Carryover	73,436	5,504,794	2,898,892	-
Transfers In - Capital	-	-	-	-
Prior Year Project Expenditure/Expense Carryover [2]	2,979,464	4,238,054	4,005,933	-
TOTAL	**3,052,900**	**9,742,848**	**6,904,825**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Project Related Expenditures including Expenditure Carryover	1,703,146	6,976,786	11,473,954	610,000
TOTAL	**1,703,146**	**6,976,786**	**11,473,954**	**610,000**
INCREASE (DECREASE) FROM OPERATIONS	**3,550,575**	**5,169,066**	**(1,793,383)**	**1,946,321**
Total Estimated Beginning Fund Balance	**4,376,371**	**4,947,482**	**5,863,496**	**59,760**
Less Prior Year Encumbrance Carryover [1]	-	(14,998)	(4,420)	-
Less Prior Year Project Carryover [2]	(2,979,464)	(4,238,054)	(4,005,933)	-
Total Estimated Adjusted Beginning Fund Balance	**1,396,907**	**694,430**	**1,853,143**	**59,760**
Increase (Decrease) From Operations	3,550,575	5,169,066	(1,793,383)	1,946,321
Estimated Ending Fund Balance Before Reserves	**4,947,482**	**5,863,496**	**59,760**	**2,006,081**
Less Encumbrance Carryover Reserve [1]	(14,998)	(4,420)	-	-
Less Project Carryover Reserve [2]	(4,238,054)	(4,005,933)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**694,430**	**1,853,143**	**59,760**	**2,006,081**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

2307 - Road Maintenance and Rehab	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	52,602	58,564	55,103	67,204
Other Revenue	2,691,110	2,968,455	3,347,966	3,733,596
TOTAL	**2,743,712**	**3,027,019**	**3,403,069**	**3,800,800**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Other Expenditures/Expenses	-	115	126	152
TOTAL	**-**	**115**	**126**	**152**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Project Related Revenues including Revenue Carryover	-	-	-	250,000
Prior Year Project Expenditure/Expense Carryover [2]	(30,186)	1,362,927	4,795,583	-
TOTAL	**(30,186)**	**1,362,927**	**4,795,583**	**250,000**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Project Related Expenditures including Expenditure Carryover	554,455	2,027,344	6,715,583	4,250,000
TOTAL	**554,455**	**2,027,344**	**6,715,583**	**4,250,000**
INCREASE (DECREASE) FROM OPERATIONS	**2,159,071**	**2,362,487**	**1,482,943**	**(199,352)**
Total Estimated Beginning Fund Balance	**3,195,944**	**5,385,201**	**6,384,761**	**3,072,121**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	30,186	(1,362,927)	(4,795,583)	-
Total Estimated Adjusted Beginning Fund Balance	**3,226,130**	**4,022,274**	**1,589,178**	**3,072,121**
Increase (Decrease) From Operations	2,159,071	2,362,487	1,482,943	(199,352)
Estimated Ending Fund Balance Before Reserves	**5,385,201**	**6,384,761**	**3,072,121**	**2,872,769**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	(1,362,927)	(4,795,583)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**4,022,274**	**1,589,178**	**3,072,121**	**2,872,769**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

2321 - Traffic Safety	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	13,143	5,321	9,150	8,577
Fines and Penalties	150,401	198,532	210,000	206,000
Transfers In - Operating	-	-	85	-
Prior Year Encumbrance Carryover [1]	-	-	25,000	-
TOTAL	**163,544**	**203,852**	**244,235**	**214,577**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Records Property	-	-	-	101,400
Patrol	4,786	3,000	96,154	-
Investigations	-	27,500	25,000	-
Police Traffic	-	15,300	5,968	5,968
Police Vehicles	100,106	-	-	-
Street Drainage	-	-	50,000	99,793
Paving	99,909	134,615	200,000	220,000
Other Expenditures/Expenses	1,238	4,397	21	-
TOTAL	**206,039**	**184,812**	**377,143**	**427,161**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Project Related Revenues including Revenue Carryover	-	-	-	-
Prior Year Project Expenditure/Expense Carryover [2]	60,000	3,251	3,251	-
TOTAL	**60,000**	**3,251**	**3,251**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Project Related Expenditures including Expenditure Carryover	56,749	-	3,251	-
TOTAL	**56,749**	**-**	**3,251**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**(39,244)**	**22,292**	**(132,908)**	**(212,584)**
Total Estimated Beginning Fund Balance	**867,092**	**767,848**	**786,889**	**625,730**
Less Prior Year Encumbrance Carryover [1]	-	-	(25,000)	-
Less Prior Year Project Carryover [2]	(60,000)	(3,251)	(3,251)	-
Total Estimated Adjusted Beginning Fund Balance	**807,092**	**764,597**	**758,638**	**625,730**
Increase (Decrease) From Operations	(39,244)	22,292	(132,908)	(212,584)
Estimated Ending Fund Balance Before Reserves	**767,848**	**786,889**	**625,730**	**413,146**
Less Encumbrance Carryover Reserve [1]	-	(25,000)	-	-
Less Project Carryover Reserve [2]	(3,251)	(3,251)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**764,597**	**758,638**	**625,730**	**413,146**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

2361 - Trench Cut Recovery	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	2,213	1,450	1,815	1,826
Capital Contributions From Developers and Governmental Activities	-	-	500	500
TOTAL	**2,213**	**1,450**	**2,315**	**2,326**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Other Expenditures/Expenses	-	4	4	-
TOTAL	**-**	**4**	**4**	**-**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
TOTAL	**-**	**-**	**-**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
TOTAL	**-**	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**2,213**	**1,447**	**2,311**	**2,326**
Total Estimated Beginning Fund Balance	**159,539**	**161,752**	**163,198**	**165,509**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**159,539**	**161,752**	**163,198**	**165,509**
Increase (Decrease) From Operations	2,213	1,447	2,311	2,326
Estimated Ending Fund Balance Before Reserves	**161,752**	**163,198**	**165,509**	**167,835**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**161,752**	**163,198**	**165,509**	**167,835**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

2401 - Technology Replacement	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Charges for Services	778,624	923,986	600,000	600,000
Use of Property and Money	26,601	27,746	24,660	32,969
Transfers In - Operating	-	-	133	-
Prior Year Encumbrance Carryover [1]	53,529	67,260	-	-
TOTAL	**858,753**	**1,018,992**	**624,793**	**632,969**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Development Services Admin	154,794	141,083	416,000	349,000
Business Services	-	485	-	-
Other Expenditures/Expenses	104,552	107,136	241,109	288,269
TOTAL	**259,346**	**248,703**	**657,109**	**637,269**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
TOTAL	**-**	**-**	**-**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
TOTAL	**-**	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**599,407**	**770,289**	**(32,316)**	**(4,300)**
Total Estimated Beginning Fund Balance	**1,684,881**	**2,230,759**	**2,933,788**	**2,901,472**
Less Prior Year Encumbrance Carryover [1]	(53,529)	(67,260)	-	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**1,631,352**	**2,163,499**	**2,933,788**	**2,901,472**
Increase (Decrease) From Operations	599,407	770,289	(32,316)	(4,300)
Estimated Ending Fund Balance Before Reserves	**2,230,759**	**2,933,788**	**2,901,472**	**2,897,172**
Less Encumbrance Carryover Reserve [1]	(67,260)	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**2,163,499**	**2,933,788**	**2,901,472**	**2,897,172**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

2521 - Open Space	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	13,546	9,706	11,824	10,938
Other Revenue	10,447	30,198	11,661	13,777
Transfers In - Operating	634,777	660,006	679,563	740,034
Prior Year Encumbrance Carryover [1]	-	33,672	-	-
TOTAL	**658,770**	**733,582**	**703,048**	**764,749**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Open Space	600,363	662,804	856,822	800,187
Other Expenditures/Expenses	11,067	4,510	16,207	14,955
TOTAL	**611,430**	**667,313**	**873,029**	**815,142**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
TOTAL	**-**	**-**	**-**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
TOTAL	**-**	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**47,339**	**66,268**	**(169,981)**	**(50,393)**
Total Estimated Beginning Fund Balance	**874,508**	**921,847**	**954,444**	**784,463**
Less Prior Year Encumbrance Carryover [1]	-	(33,672)	-	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**874,508**	**888,175**	**954,444**	**784,463**
Increase (Decrease) From Operations	47,339	66,268	(169,981)	(50,393)
Estimated Ending Fund Balance Before Reserves	**921,847**	**954,444**	**784,463**	**734,070**
Less Encumbrance Carryover Reserve [1]	(33,672)	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**888,175**	**954,444**	**784,463**	**734,070**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

2541 - Native Oak Tree Propagation	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	21,485	13,092	17,522	16,545
Capital Contributions From Developers and Governmental Activities	45,770	6,572	35,000	10,000
Other Revenue	-	4,661	-	-
Transfers In - Operating	-	-	105	-
Prior Year Encumbrance Carryover [1]	-	-	-	-
TOTAL	**67,255**	**24,325**	**52,627**	**26,545**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Open Space	103,971	32,155	209,859	211,979
Other Expenditures/Expenses	4,237	5,543	8,376	8,181
TOTAL	**108,208**	**37,698**	**218,235**	**220,160**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
TOTAL	**-**	**-**	**-**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
TOTAL	**-**	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**(40,953)**	**(13,373)**	**(165,608)**	**(193,615)**
Total Estimated Beginning Fund Balance	**1,537,025**	**1,496,072**	**1,482,699**	**1,317,091**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**1,537,025**	**1,496,072**	**1,482,699**	**1,317,091**
Increase (Decrease) From Operations	(40,953)	(13,373)	(165,608)	(193,615)
Estimated Ending Fund Balance Before Reserves	**1,496,072**	**1,482,699**	**1,317,091**	**1,123,476**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**1,496,072**	**1,482,699**	**1,317,091**	**1,123,476**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

2545 - Non-Native Tree Propagation	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	9,376	4,773	7,457	6,397
Other Revenue	-	100	-	-
TOTAL	**9,376**	**4,873**	**7,457**	**6,397**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Open Space	96,626	27,088	139,310	130,079
Other Expenditures/Expenses	3,716	4,086	4,241	3,840
TOTAL	**100,342**	**31,174**	**143,551**	**133,919**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
TOTAL	**-**	**-**	**-**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
TOTAL	**-**	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**(90,966)**	**(26,301)**	**(136,094)**	**(127,522)**
Total Estimated Beginning Fund Balance	**688,315**	**597,349**	**571,048**	**434,954**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**688,315**	**597,349**	**571,048**	**434,954**
Increase (Decrease) From Operations	(90,966)	(26,301)	(136,094)	(127,522)
Estimated Ending Fund Balance Before Reserves	**597,349**	**571,048**	**434,954**	**307,432**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**597,349**	**571,048**	**434,954**	**307,432**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

2551 - Roseville Aquatics Maintenance	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	5,105	5,407	5,659	12,000
Other Revenue	600,000	-	-	-
TOTAL	**605,105**	**5,407**	**5,659**	**12,000**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Aquatics	50,629	-	100,000	60,000
Other Expenditures/Expenses	-	180	250	-
TOTAL	**50,629**	**180**	**100,250**	**60,000**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
TOTAL	**-**	**-**	**-**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
TOTAL	**-**	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**554,476**	**5,227**	**(94,591)**	**(48,000)**
Total Estimated Beginning Fund Balance	**30,074**	**584,550**	**589,778**	**495,187**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**30,074**	**584,550**	**589,778**	**495,187**
Increase (Decrease) From Operations	554,476	5,227	(94,591)	(48,000)
Estimated Ending Fund Balance Before Reserves	**584,550**	**589,778**	**495,187**	**447,187**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**584,550**	**589,778**	**495,187**	**447,187**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

2599 - Golf Course	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Charges for Services	2,999,733	2,872,011	2,640,000	2,800,000
Use of Property and Money	463	17,624	8,275	12,598
Other Revenue	6,000	7,000	-	-
Transfers In - Operating	1,004,749	786,918	619,904	670,349
Prior Year Encumbrance Carryover [1]	-	18,404	-	-
TOTAL	**4,010,945**	**3,701,957**	**3,268,179**	**3,482,947**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Diamond Oaks	1,088,636	1,143,361	1,273,799	1,379,758
Woodcreek	1,098,411	1,218,858	1,293,375	1,392,155
Other Expenditures/Expenses	4,012	3,820	3,758	3,500
Transfers Out - Operating	481,735	480,610	483,110	479,235
TOTAL	**2,672,793**	**2,846,648**	**3,054,042**	**3,254,648**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Project Related Revenues including Revenue Carryover	-	-	-	-
Prior Year Project Expenditure/Expense Carryover [2]	16,571	85,184	198,030	-
TOTAL	**16,571**	**85,184**	**198,030**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Project Related Expenditures including Expenditure Carryover	91,387	37,154	1,199,839	810,000
Transfers Out - Loans	127,000	127,000	127,000	127,000
TOTAL	**218,387**	**164,154**	**1,326,839**	**937,000**
INCREASE (DECREASE) FROM OPERATIONS	**1,136,336**	**776,339**	**(914,672)**	**(708,701)**
Total Estimated Beginning Fund Balance	**28,887**	**1,148,652**	**1,821,403**	**708,701**
Less Prior Year Encumbrance Carryover [1]	-	(18,404)	-	-
Less Prior Year Project Carryover [2]	(16,571)	(85,184)	(198,030)	-
Total Estimated Adjusted Beginning Fund Balance	**12,316**	**1,045,064**	**1,623,373**	**708,701**
Increase (Decrease) From Operations	1,136,336	776,339	(914,672)	(708,701)
Estimated Ending Fund Balance Before Reserves	**1,148,652**	**1,821,403**	**708,701**	**-**
Less Encumbrance Carryover Reserve [1]	(18,404)	-	-	-
Less Project Carryover Reserve [2]	(85,184)	(198,030)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**1,045,064**	**1,623,373**	**708,701**	**-**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

2601 - Police Evidence	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	4,069	3,251	3,825	3,795
Other Revenue	115,994	21,349	40,000	40,000
TOTAL	**120,062**	**24,600**	**43,825**	**43,795**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Police Administration	24,982	28,470	23,000	23,000
Other Expenditures/Expenses	-	7	9	-
TOTAL	**24,982**	**28,477**	**23,009**	**23,000**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
TOTAL	**-**	**-**	**-**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
TOTAL	**-**	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**95,081**	**(3,878)**	**20,816**	**20,795**
Total Estimated Beginning Fund Balance	**245,085**	**340,166**	**336,288**	**357,104**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**245,085**	**340,166**	**336,288**	**357,104**
Increase (Decrease) From Operations	95,081	(3,878)	20,816	20,795
Estimated Ending Fund Balance Before Reserves	**340,166**	**336,288**	**357,104**	**377,899**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**340,166**	**336,288**	**357,104**	**377,899**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

2701 - Cable TV Peg	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Charges for Services	363,510	361,121	270,000	322,700
Use of Property and Money	24,857	20,475	20,985	24,672
Transfers In - Operating	34,555	-	91	-
Prior Year Encumbrance Carryover [1]	-	1,677	-	-
TOTAL	**422,922**	**383,273**	**291,076**	**347,372**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Public Affairs and Communications	239,234	47,318	165,950	165,950
Other Expenditures/Expenses	-	45	48	-
TOTAL	**239,234**	**47,363**	**165,998**	**165,950**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
TOTAL	**-**	**-**	**-**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
TOTAL	**-**	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**183,688**	**335,910**	**125,078**	**181,422**
Total Estimated Beginning Fund Balance	**1,778,526**	**1,962,214**	**2,296,447**	**2,421,525**
Less Prior Year Encumbrance Carryover [1]	-	(1,677)	-	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**1,778,526**	**1,960,537**	**2,296,447**	**2,421,525**
Increase (Decrease) From Operations	183,688	335,910	125,078	181,422
Estimated Ending Fund Balance Before Reserves	**1,962,214**	**2,296,447**	**2,421,525**	**2,602,947**
Less Encumbrance Carryover Reserve [1]	(1,677)	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**1,960,537**	**2,296,447**	**2,421,525**	**2,602,947**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

2821 - Housing Trust	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Charges for Services	12,696	15,960	-	-
Use of Property and Money	76,292	87,386	80,004	68,925
Capital Contributions From Developers and Governmental Activities	3,600	702,400	-	-
Other Revenue	1,572,663	2,089,168	250,000	250,000
Transfers In - Operating	3,760,000	-	263	-
TOTAL	**5,425,251**	**2,894,914**	**330,267**	**318,925**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Inactive - Housing	1,528	82,321	91,301	-
Housing	-	-	-	222,095
Other Expenditures/Expenses	1,255	2,786	4,295	2,854
Transfers Out - Operating	-	3,760,000	-	-
TOTAL	**2,783**	**3,845,108**	**95,596**	**224,949**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
TOTAL	**-**	**-**	**-**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Project Related Expenditures including Expenditure Carryover	-	-	2,816,345	1,031,250
TOTAL	**-**	**-**	**2,816,345**	**1,031,250**
INCREASE (DECREASE) FROM OPERATIONS	**5,422,468**	**(950,194)**	**(2,581,674)**	**(937,274)**
Total Estimated Beginning Fund Balance	**1,669,763**	**7,092,231**	**6,142,037**	**3,560,363**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**1,669,763**	**7,092,231**	**6,142,037**	**3,560,363**
Increase (Decrease) From Operations	5,422,468	(950,194)	(2,581,674)	(937,274)
Estimated Ending Fund Balance Before Reserves	**7,092,231**	**6,142,037**	**3,560,363**	**2,623,089**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**7,092,231**	**6,142,037**	**3,560,363**	**2,623,089**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

2824 - Affordable Housing In Lieu and Program	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Charges for Services	23,207	1,868	1,000	-
Use of Property and Money	32,090	(29,480)	7,392	8,301
Capital Contributions From Developers and Governmental Activities	-	1,200	-	-
Other Revenue	282,152	394,535	200,000	-
Transfers In - Operating	-	3,760,000	147	-
Prior Year Encumbrance Carryover [1]	18,800	-	-	-
TOTAL	**356,249**	**4,128,124**	**208,539**	**8,301**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Inactive - Housing	162,206	3,932,730	163,728	-
Other Expenditures/Expenses	68,270	70,918	5,052	11,946
Transfers Out - Operating	3,760,000	-	-	-
TOTAL	**3,990,476**	**4,003,648**	**168,780**	**11,946**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Project Related Revenues including Revenue Carryover	-	-	-	-
Prior Year Project Expenditure/Expense Carryover [2]	3	3	3	-
TOTAL	**3**	**3**	**3**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Project Related Expenditures including Expenditure Carryover	-	-	3	-
TOTAL	**-**	**-**	**3**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**(3,634,224)**	**124,479**	**39,759**	**(3,645)**
Total Estimated Beginning Fund Balance	**4,272,655**	**619,628**	**744,104**	**783,860**
Less Prior Year Encumbrance Carryover [1]	(18,800)	-	-	-
Less Prior Year Project Carryover [2]	(3)	(3)	(3)	-
Total Estimated Adjusted Beginning Fund Balance	**4,253,852**	**619,625**	**744,101**	**783,860**
Increase (Decrease) From Operations	(3,634,224)	124,479	39,759	(3,645)
Estimated Ending Fund Balance Before Reserves	**619,628**	**744,104**	**783,860**	**780,215**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	(3)	(3)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**619,625**	**744,101**	**783,860**	**780,215**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

2841 - Housing Successor Low Mod	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Charges for Services	134,472	45,688	40,000	40,000
Use of Property and Money	24,029	42,892	21,339	48,916
Other Revenue	245,595	820,056	123,000	75,000
Transfers In - Operating	-	388,986	569	-
TOTAL	**404,096**	**1,297,623**	**184,908**	**163,916**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Inactive - Housing	76,225	640,443	56,916	-
Housing	-	-	-	1,068,694
Other Expenditures/Expenses	23,158	37,623	4,804	4,652
TOTAL	**99,383**	**678,066**	**61,720**	**1,073,346**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Project Related Revenues including Revenue Carryover	-	-	-	250,000
Transfers In - Loans	335,740	354,825	237,132	252,532
Prior Year Project Expenditure/Expense Carryover [2]	-	250,000	250,000	-
TOTAL	**335,740**	**604,825**	**487,132**	**502,532**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Project Related Expenditures including Expenditure Carryover	-	250,000	500,000	250,000
TOTAL	**-**	**250,000**	**500,000**	**250,000**
INCREASE (DECREASE) FROM OPERATIONS	**640,453**	**974,382**	**110,320**	**(656,898)**
Total Estimated Beginning Fund Balance	**1,335,465**	**1,975,918**	**2,700,300**	**2,560,620**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	(250,000)	(250,000)	-
Total Estimated Adjusted Beginning Fund Balance	**1,335,465**	**1,725,918**	**2,450,300**	**2,560,620**
Increase (Decrease) From Operations	640,453	974,382	110,320	(656,898)
Estimated Ending Fund Balance Before Reserves	**1,975,918**	**2,700,300**	**2,560,620**	**1,903,722**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	(250,000)	(250,000)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**1,725,918**	**2,450,300**	**2,560,620**	**1,903,722**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Capital Project Funds Overview

Capital Project Funds Overview

These funds are used to account for financial resources to be used for the construction or maintenance of major city facilities. Capital Project Funds are:

- Air Quality Mitigation Fund
- Al Johnson Wildlife Area Fund
- Bike Trail Creekview Fund
- Bike Trail Fund
- Blue Oaks Blvd Fee Fund
- City County Mitigation Fund
- Citywide Park - Sierra Vista SP Fund
- Citywide Park - West Roseville SP Fund
- Citywide Park Fund
- Citywide Park In Lieu Fund
- Community Facility District Capital Project Fund
- Downtown Benefit Fund
- Downtown Parking Fund
- Fire Facilities Fund
- Neighborhood Park Funds (All)
- Parks and Recreation Fee Funded Projects Fund
- Parks Recreation and Library Capital Projects Fund
- Pleasant Grove Drainage Basin Fund
- Public Facilities Fund
- Roadway Fund
- SVSP Fee Program - Admin Fund
- SVSP Fee Program - Park Land Fund
- Traffic Benefit Fee Fund
- Traffic Coordination Fund
- Traffic Mitigation Fund
- Utility Impact Reimbursement Fund
- Westpark Drive Fee Fund

The following are details for three more significant Capital Project Funds presented in this section (Park Development Funds, Traffic Mitigation Fund, and Fire Facilities Fund).

Park Development Funds

The City of Roseville-specific plans require each plan area to provide for the development costs of citywide/regional parks, neighborhood parks, school parks (parks adjacent to school sites), and in some areas, bike trails. The specific plan development agreements and accompanying financing plans set the parameters for the future collection of park development fees and ensure the amount and types of park facilities are constructed for each plan area. Different funds account for the fees, which cannot be used for any other purpose.

The primary sources of revenue are development fees, which are assessed at building permit issuance (unless

deferred to occupancy phases). These include citywide (e.g., Citywide Park – Sierra Vista Fund), and neighborhood park (e.g, Neighborhood Park Fund) development fees, and bike trail fees (e.g., Bike Trail Creekview Fund). Other revenues include in-lieu fees (in-lieu of land dedication and development) (e.g., Citywide Park In Lieu Fund) and interest and, if applicable, are also assessed at building permit issuance.

The primary fund expenses are the Capital Improvement Program (CIP) for new citywide parks, neighborhood or school parks, or bike trail development. Typical costs include design, grading, underground, construction, permits, inspections and City indirect and direct costs.

Interfund loans are sometimes used to bridge the timing gap between the collection of fees and CIP construction.

Traffic Mitigation Fund

The Traffic Mitigation Fund is the City's primary source of funds for capacity improvements to the roadway network. The source of revenue for the Traffic Mitigation Fund is traffic impact fees paid by developers when they are issued building permits. The fee is based on the amount of traffic generated by land development and the cost of the roadway projects in the roadway-related CIPs. This method complies with Assembly Bill 1600, which requires a nexus between the impact fee and the impact caused by land development. Although traffic impact fees paid by developers comprise the majority of revenues for capacity improvements to the City's roadway network, the City also participates in federal and state grant programs when available.

The City's roadway Capital Improvement Program is comprised of just over $500 million in roadway improvements that have been identified as being needed to handle the volume of traffic once Roseville is completely built out and areas surrounding Roseville are developed to market levels in the future (typically around twenty years into the future). Traffic modeling software is used to forecast those future traffic volumes. In determining the projects for the CIP, the City targets the threshold for traffic congestion as adopted by the City Council, which is to maintain Level of Service C or better during the p.m. peak hour at 70 percent or more of signalized intersections.

The citywide roadway capital improvement and traffic impact fee program were adopted by the City Council in 1989. Since then, the City has made a significant investment in roadway improvements. Examples of some of the major roadway CIPs that have been constructed are:

- Harding Boulevard Overcrossing (over Atlantic Street)
- Old Auburn Road Realignment
- Pleasant Grove Overcrossing (over the Union Pacific railroad tracks)
- Atlantic Street Widening
- Roseville Parkway/I-80 Overcrossing
- Douglas Boulevard/I-80 Tunnel and Flyover
- Fiddyment Road Widening
- Eureka Road/I-80/Taylor Road Improvements
- Blue Oaks Boulevard Widening (from four to six lanes)
- Intelligent Transportation System (ITS) and Traffic Operations Center (TOC)
- Roseville Road widening from Cirby to the city limits
- Woodcreek Oaks Boulevard Widening from Canevari Drive to Crimson Ridge Way
- Partial widening of Washington Blvd (from Sawtell to Kaseberg and Diamond Oaks to Pleasant Grove Blvd)

Since traffic impact fees are paid when building permits are pulled, the Traffic Mitigation revenue stream varies each year based on the rate of land development. When land development is booming, Traffic Mitigation revenues can range from $10 million to $11 million per year. When land development is slow, Traffic Mitigation revenues hover around $1 million to $1.5 million per year. During a down economy, saving up enough money to construct roadway projects takes longer. But, by the same token, a lower rate of land development means traffic volumes are growing more slowly.

Fire Facilities Fund

The Fire Facilities Fund was established in 1984 to account for the fire service construction tax. This tax was established to fund the additional fire service facilities and equipment needed to provide services for new development. On December 31, 2009 the tax ended; however, the terms of the tax, in the form of a fee, continue to survive in various development agreements.

Revenue

The majority of revenue comes from the development agreements that require the collection of the fee calculated by multiplying 0.005 by the valuation of the structure for which the permit application is made. It is due at the time of the permit application and is a condition for obtaining a building permit.

Expenses

The fund expenditures can only be used for the construction, reconstruction or repair of fire facilities, or the acquisition, repair, or maintenance of fire equipment related to new development. Historically, the fund has been the primary source of funding for fire station construction projects and the purchase of additional apparatus. This funding source is being used to build the new Fire Station 8.

Fund Summary

3099 - Community Facility District Capital Project	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	98,043	82,661	80,527	66,541
Other Revenue	60,641,331	53,626,615	4,915,125	1,982,767
Transfers In - Operating	22	-	1,725	-
Prior Year Encumbrance Carryover [1]	-	-	-	-
TOTAL	**60,739,397**	**53,709,276**	**4,997,377**	**2,049,308**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
CFD Capital Projects	47,487,033	61,939,315	7,834,076	1,982,767
Other Expenditures/Expenses	-	143	183	142
TOTAL	**47,487,033**	**61,939,458**	**7,834,259**	**1,982,909**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Prior Year Project Expenditure/Expense Carryover [2]	157,000	1,212,573	355,401	-
TOTAL	**157,000**	**1,212,573**	**355,401**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Project Related Expenditures including Expenditure Carryover	87,427	857,172	1,555,401	3,628,031
Debt Related	-	22,772	12,069	-
TOTAL	**87,427**	**879,944**	**1,567,470**	**3,628,031**
INCREASE (DECREASE) FROM OPERATIONS	**13,321,937**	**(7,897,553)**	**(4,048,951)**	**(3,561,632)**
Total Estimated Beginning Fund Balance	**7,153,566**	**20,318,503**	**11,208,377**	**6,804,025**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	(157,000)	(1,212,573)	(355,401)	-
Total Estimated Adjusted Beginning Fund Balance	**6,996,566**	**19,105,930**	**10,852,976**	**6,804,025**
Increase (Decrease) From Operations	13,321,937	(7,897,553)	(4,048,951)	(3,561,632)
Estimated Ending Fund Balance Before Reserves	**20,318,503**	**11,208,377**	**6,804,025**	**3,242,393**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	(1,212,573)	(355,401)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**19,105,930**	**10,852,976**	**6,804,025**	**3,242,393**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3130 - Parks Recreation and Library Capital Project	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	21,910	32,689	14,797	45,702
Other Revenue	-	10,000	-	-
Transfers In - Operating	707,000	4,418,931	752,108	-
Prior Year Encumbrance Carryover [1]	212,403	-	228,800	-
TOTAL	**941,313**	**4,461,620**	**995,705**	**45,702**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Parks & Recreation Administration	470,341	-	-	-
Park Development	-	20,802	-	-
Aquatics	14	-	228,800	-
Other Expenditures/Expenses	-	51	34	103
TOTAL	**470,355**	**20,854**	**228,834**	**103**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Project Related Revenues including Revenue Carryover	12,000	49,875	289,451	-
Transfers In - Capital	-	-	-	1,212,737
Prior Year Project Expenditure/Expense Carryover [2]	1,478,081	1,074,993	3,210,248	-
TOTAL	**1,490,081**	**1,124,868**	**3,499,699**	**1,212,737**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Project Related Expenditures including Expenditure Carryover	1,122,088	2,345,456	4,188,788	1,212,737
TOTAL	**1,122,088**	**2,345,456**	**4,188,788**	**1,212,737**
INCREASE (DECREASE) FROM OPERATIONS	**838,951**	**3,220,179**	**77,782**	**45,599**
Total Estimated Beginning Fund Balance	**2,210,682**	**1,359,149**	**3,504,335**	**143,070**
Less Prior Year Encumbrance Carryover [1]	(212,403)	-	(228,800)	-
Less Prior Year Project Carryover [2]	(1,478,081)	(1,074,993)	(3,210,248)	-
Total Estimated Adjusted Beginning Fund Balance	**520,198**	**284,156**	**65,288**	**143,070**
Increase (Decrease) From Operations	838,951	3,220,179	77,782	45,599
Estimated Ending Fund Balance Before Reserves	**1,359,149**	**3,504,335**	**143,070**	**188,669**
Less Encumbrance Carryover Reserve [1]	-	(228,800)	-	-
Less Project Carryover Reserve [2]	(1,074,993)	(3,210,248)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**284,156**	**65,288**	**143,070**	**188,669**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3131 - Parks and Recreation Fee Funded Projects	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Charges for Services	32,622	109,438	-	159,526
Use of Property and Money	3,497	3,004	2,695	4,056
Fines and Penalties	-	-	114,968	-
TOTAL	**36,119**	**112,441**	**117,663**	**163,582**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Aquatics	1,601	-	-	-
Roseville Sports Center	5,387	-	-	31,461
Other Expenditures/Expenses	-	6	6	-
Transfers Out - Operating	-	-	-	-
TOTAL	**6,988**	**6**	**6**	**31,461**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Project Related Revenues including Revenue Carryover	-	-	-	-
Prior Year Project Expenditure/Expense Carryover [2]	16,060	16,060	27,690	-
TOTAL	**16,060**	**16,060**	**27,690**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Project Related Expenditures including Expenditure Carryover	-	23,370	66,690	-
TOTAL	**-**	**23,370**	**66,690**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**45,191**	**105,125**	**78,657**	**132,121**
Total Estimated Beginning Fund Balance	**243,576**	**272,707**	**361,772**	**412,739**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	(16,060)	(16,060)	(27,690)	-
Total Estimated Adjusted Beginning Fund Balance	**227,516**	**256,647**	**334,082**	**412,739**
Increase (Decrease) From Operations	45,191	105,125	78,657	132,121
Estimated Ending Fund Balance Before Reserves	**272,707**	**361,772**	**412,739**	**544,860**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	(16,060)	(27,690)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**256,647**	**334,082**	**412,739**	**544,860**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3151 - Traffic Mitigation	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	366,900	374,117	346,984	452,802
Capital Contributions From Developers and Governmental Activities	10,632,170	11,438,031	8,200,000	9,000,000
Other Revenue	1,470,805	1,317,670	800,000	564,000
Transfers In - Operating	-	-	1,242	-
Prior Year Encumbrance Carryover [1]	2,371	-	-	-
TOTAL	**12,472,246**	**13,129,817**	**9,348,226**	**10,016,802**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Traffic Signal Streets	93,890	64,198	445,000	472,500
Development Services Engineering	113	91	-	-
Traffic Mitigation Setaside Westbrook	257,937	27,166	200,000	-
Traffic Mitigation Setaside Creek View	769,347	1,170,338	350,000	-
Developer Reimbursement	316,631	-	1,000,000	1,000,000
Other Expenditures/Expenses	39,483	82,334	86,478	127,117
TOTAL	**1,477,402**	**1,344,127**	**2,081,478**	**1,599,617**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Project Related Revenues including Revenue Carryover	82	-	666,918	-
Transfers In - Capital	-	-	-	-
Transfers In - Loans	-	-	-	3,217,833
Prior Year Project Expenditure/Expense Carryover [2]	5,387,668	5,042,510	3,868,072	-
TOTAL	**5,387,750**	**5,042,510**	**4,534,990**	**3,217,833**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Project Related Expenditures including Expenditure Carryover	2,617,287	2,261,439	6,259,990	3,342,833
TOTAL	**2,617,287**	**2,261,439**	**6,259,990**	**3,342,833**
INCREASE (DECREASE) FROM OPERATIONS	**13,765,308**	**14,566,762**	**5,541,748**	**8,292,185**
Total Estimated Beginning Fund Balance	**24,297,564**	**32,672,833**	**42,197,084**	**43,870,760**
Less Prior Year Encumbrance Carryover [1]	(2,371)	-	-	-
Less Prior Year Project Carryover [2]	(5,387,668)	(5,042,510)	(3,868,072)	-
Total Estimated Adjusted Beginning Fund Balance	**18,907,525**	**27,630,322**	**38,329,012**	**43,870,760**
Increase (Decrease) From Operations	13,765,308	14,566,762	5,541,748	8,292,185
Estimated Ending Fund Balance Before Reserves	**32,672,833**	**42,197,084**	**43,870,760**	**52,162,945**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	(5,042,510)	(3,868,072)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**27,630,322**	**38,329,012**	**43,870,760**	**52,162,945**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3152 - TMF - Amoruso Ranch SAF	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Capital Contributions From Developers and Governmental Activities	-	-	-	50,000
TOTAL	**-**	**-**	**-**	**50,000**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Traffic Mitigation Setaside Creek View	-	-	-	50,000
TOTAL	**-**	**-**	**-**	**50,000**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
TOTAL	**-**	**-**	**-**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
TOTAL	**-**	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**-**	**-**	**-**	**-**
Total Estimated Beginning Fund Balance	**-**	**-**	**-**	**-**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**-**	**-**	**-**	**-**
Increase (Decrease) From Operations	-	-	-	-
Estimated Ending Fund Balance Before Reserves	**-**	**-**	**-**	**-**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**-**	**-**	**-**	**-**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3153 - TMF - CVSP SAF	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Capital Contributions From Developers and Governmental Activities	-	-	-	650,000
TOTAL	**-**	**-**	**-**	**650,000**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Traffic Mitigation Setaside Creek View	-	-	-	650,000
TOTAL	**-**	**-**	**-**	**650,000**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
TOTAL	**-**	**-**	**-**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
TOTAL	**-**	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**-**	**-**	**-**	**-**
Total Estimated Beginning Fund Balance	**-**	**-**	**-**	**-**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**-**	**-**	**-**	**-**
Increase (Decrease) From Operations	-	-	-	-
Estimated Ending Fund Balance Before Reserves	**-**	**-**	**-**	**-**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**-**	**-**	**-**	**-**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3154 - TMF - Sierra Vista SAF	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Capital Contributions From Developers and Governmental Activities	-	-	-	750,000
TOTAL	**-**	**-**	**-**	**750,000**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Traffic Mitigation Setaside Creek View	-	-	-	750,000
TOTAL	**-**	**-**	**-**	**750,000**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
TOTAL	**-**	**-**	**-**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
TOTAL	**-**	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**-**	**-**	**-**	**-**
Total Estimated Beginning Fund Balance	**-**	**-**	**-**	**-**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**-**	**-**	**-**	**-**
Increase (Decrease) From Operations	-	-	-	-
Estimated Ending Fund Balance Before Reserves	**-**	**-**	**-**	**-**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**-**	**-**	**-**	**-**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3155 - TMF - Westbrook SAF	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Capital Contributions From Developers and Governmental Activities	-	-	-	35,000
TOTAL	**-**	**-**	**-**	**35,000**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Traffic Mitigation Setaside Westbrook	-	-	-	35,000
TOTAL	**-**	**-**	**-**	**35,000**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
TOTAL	**-**	**-**	**-**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
TOTAL	**-**	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**-**	**-**	**-**	**-**
Total Estimated Beginning Fund Balance	**-**	**-**	**-**	**-**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**-**	**-**	**-**	**-**
Increase (Decrease) From Operations	-	-	-	-
Estimated Ending Fund Balance Before Reserves	**-**	**-**	**-**	**-**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**-**	**-**	**-**	**-**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3160 - Traffic Benefit Fee	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	4,316	2,837	3,543	3,566
TOTAL	**4,316**	**2,837**	**3,543**	**3,566**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Other Expenditures/Expenses	-	7	8	-
TOTAL	**-**	**7**	**8**	**-**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
TOTAL	**-**	**-**	**-**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
TOTAL	**-**	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**4,316**	**2,830**	**3,535**	**3,566**
Total Estimated Beginning Fund Balance	**311,501**	**315,817**	**318,646**	**322,181**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**311,501**	**315,817**	**318,646**	**322,181**
Increase (Decrease) From Operations	4,316	2,830	3,535	3,566
Estimated Ending Fund Balance Before Reserves	**315,817**	**318,646**	**322,181**	**325,747**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**315,817**	**318,646**	**322,181**	**325,747**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3180 - Blue Oaks Blvd Fee	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	7,120	7,673	8,099	11,423
Contribution In Aid of Construction	424,999	322,117	250,000	35,000
TOTAL	**432,119**	**329,790**	**258,099**	**46,423**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Other Expenditures/Expenses	-	23	18	-
TOTAL	**-**	**23**	**18**	**-**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Project Related Revenues including Revenue Carryover	-	-	-	-
Prior Year Project Expenditure/Expense Carryover [2]	5,381	-	-	-
TOTAL	**5,381**	**-**	**-**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Project Related Expenditures including Expenditure Carryover	-	-	362,453	1,026,501
TOTAL	**-**	**-**	**362,453**	**1,026,501**
INCREASE (DECREASE) FROM OPERATIONS	**437,500**	**329,767**	**(104,372)**	**(980,078)**
Total Estimated Beginning Fund Balance	**371,309**	**803,428**	**1,133,195**	**1,028,823**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	(5,381)	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**365,928**	**803,428**	**1,133,195**	**1,028,823**
Increase (Decrease) From Operations	437,500	329,767	(104,372)	(980,078)
Estimated Ending Fund Balance Before Reserves	**803,428**	**1,133,195**	**1,028,823**	**48,745**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**803,428**	**1,133,195**	**1,028,823**	**48,745**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3181 - Westpark Drive Fee	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	4,612	(1,804)	-	989
Contribution In Aid of Construction	117,614	97,411	50,000	10,500
TOTAL	**122,226**	**95,607**	**50,000**	**11,489**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Other Expenditures/Expenses	-	3	-	-
TOTAL	**-**	**3**	**-**	**-**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Project Related Revenues including Revenue Carryover	-	-	-	-
Prior Year Project Expenditure/Expense Carryover [2]	353,983	-	-	-
TOTAL	**353,983**	**-**	**-**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Project Related Expenditures including Expenditure Carryover	516,623	-	117,547	56,203
TOTAL	**516,623**	**-**	**117,547**	**56,203**
INCREASE (DECREASE) FROM OPERATIONS	**(40,415)**	**95,604**	**(67,547)**	**(44,714)**
Total Estimated Beginning Fund Balance	**420,530**	**26,132**	**121,737**	**54,190**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	(353,983)	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**66,547**	**26,133**	**121,737**	**54,190**
Increase (Decrease) From Operations	(40,415)	95,604	(67,547)	(44,714)
Estimated Ending Fund Balance Before Reserves	**26,132**	**121,737**	**54,190**	**9,476**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**26,133**	**121,737**	**54,190**	**9,476**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3201 - Roadway	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	(24,463)	6,152	-	8,552
Other Revenue	-	55,954	-	-
Transfers In - Operating	325,362	188,835	591,423	1,407,786
Prior Year Encumbrance Carryover [1]	-	-	-	-
TOTAL	**300,899**	**250,941**	**591,423**	**1,416,338**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Street Resurfacing	9,310	-	-	-
Other Expenditures/Expenses	25,964	9,932	12,203	14,718
TOTAL	**35,274**	**9,932**	**12,203**	**14,718**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Project Related Revenues including Revenue Carryover	5,789,195	540,119	6,715,108	-
Transfers In - Capital	-	-	-	-
Prior Year Project Expenditure/Expense Carryover [2]	439,427	(86,427)	116,011	-
TOTAL	**6,228,622**	**453,692**	**6,831,118**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Project Related Expenditures including Expenditure Carryover	6,315,049	337,681	7,176,118	-
TOTAL	**6,315,049**	**337,681**	**7,176,118**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**179,197**	**357,020**	**234,220**	**1,401,620**
Total Estimated Beginning Fund Balance	**968,691**	**708,461**	**1,151,908**	**1,270,117**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	(439,427)	86,427	(116,011)	-
Total Estimated Adjusted Beginning Fund Balance	**529,264**	**794,888**	**1,035,897**	**1,270,117**
Increase (Decrease) From Operations	179,197	357,020	234,220	1,401,620
Estimated Ending Fund Balance Before Reserves	**708,461**	**1,151,908**	**1,270,117**	**2,671,737**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	86,427	(116,011)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**794,888**	**1,035,897**	**1,270,117**	**2,671,737**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3210 - Utility Impact Reimbursement	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	20,459	14,976	18,578	8,151
Transfers In - Operating	1,742,501	414,630	1,743,190	2,607,786
TOTAL	**1,762,960**	**429,606**	**1,761,768**	**2,615,937**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Other Expenditures/Expenses	-	42	42	-
Transfers Out - Operating	1,525,362	1,388,835	1,786,979	2,607,786
TOTAL	**1,525,362**	**1,388,877**	**1,787,021**	**2,607,786**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Project Related Revenues including Revenue Carryover	-	-	-	-
Prior Year Project Expenditure/Expense Carryover [2]	7,727	7,722	7,722	-
TOTAL	**7,727**	**7,722**	**7,722**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Project Related Expenditures including Expenditure Carryover	5	-	7,722	-
TOTAL	**5**	**-**	**7,722**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**245,320**	**(951,548)**	**(25,253)**	**8,151**
Total Estimated Beginning Fund Balance	**1,450,588**	**1,688,181**	**728,910**	**695,935**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	(7,727)	(7,722)	(7,722)	-
Total Estimated Adjusted Beginning Fund Balance	**1,442,861**	**1,680,459**	**721,188**	**695,935**
Increase (Decrease) From Operations	245,320	(951,548)	(25,253)	8,151
Estimated Ending Fund Balance Before Reserves	**1,688,181**	**728,910**	**695,935**	**704,086**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	(7,722)	(7,722)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**1,680,459**	**721,188**	**695,935**	**704,086**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3302 - Citywide Park In Lieu	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	320	211	263	-
TOTAL	**320**	**211**	**263**	**-**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Other Expenditures/Expenses	-	1	1	-
TOTAL	**-**	**1**	**1**	**-**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
TOTAL	**-**	**-**	**-**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
TOTAL	**-**	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**320**	**210**	**262**	**-**
Total Estimated Beginning Fund Balance	**23,132**	**23,452**	**23,662**	**23,924**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**23,132**	**23,452**	**23,662**	**23,924**
Increase (Decrease) From Operations	320	210	262	-
Estimated Ending Fund Balance Before Reserves	**23,452**	**23,662**	**23,924**	**23,924**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**23,452**	**23,662**	**23,924**	**23,924**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3303 - Citywide Park	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	62,899	43,442	42,930	47,607
Capital Contributions From Developers and Governmental Activities	1,216,835	1,527,830	807,172	3,989,998
Other Revenue	-	7,920	-	-
Transfers In - Operating	-	-	46,288	-
TOTAL	**1,279,734**	**1,579,192**	**896,390**	**4,037,605**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Park Development	44,234	22,916	34,735	21,085
Other Expenditures/Expenses	112,595	34,408	29,229	21,819
TOTAL	**156,829**	**57,323**	**63,964**	**42,904**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Project Related Revenues including Revenue Carryover	-	-	25,000	-
Transfers In - Capital	619,335	614,351	-	-
Transfers In - Loans	-	-	-	-
Prior Year Project Expenditure/Expense Carryover [2]	3,038,331	195,706	1,023,668	-
TOTAL	**3,657,666**	**810,057**	**1,048,668**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Project Related Expenditures including Expenditure Carryover	2,849,319	277,038	2,759,168	105,000
Transfers Out - Loans	361,503	380,031	543,433	554,908
TOTAL	**3,210,822**	**657,069**	**3,302,601**	**659,908**
INCREASE (DECREASE) FROM OPERATIONS	**1,569,749**	**1,674,856**	**(1,421,507)**	**3,334,793**
Total Estimated Beginning Fund Balance	**4,516,984**	**3,048,402**	**4,527,552**	**2,082,377**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	(3,038,331)	(195,706)	(1,023,668)	-
Total Estimated Adjusted Beginning Fund Balance	**1,478,653**	**2,852,696**	**3,503,884**	**2,082,377**
Increase (Decrease) From Operations	1,569,749	1,674,856	(1,421,507)	3,334,793
Estimated Ending Fund Balance Before Reserves	**3,048,402**	**4,527,552**	**2,082,377**	**5,417,170**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	(195,706)	(1,023,668)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**2,852,696**	**3,503,884**	**2,082,377**	**5,417,170**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3304 - Citywide Park - West Roseville	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	102,517	77,520	92,493	101,497
Capital Contributions From Developers and Governmental Activities	1,439,974	1,506,652	1,377,033	820,827
TOTAL	**1,542,491**	**1,584,173**	**1,469,526**	**922,324**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Park Development	-	-	10,765	11,915
Other Expenditures/Expenses	-	205	211	230
TOTAL	**-**	**205**	**10,976**	**12,145**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Project Related Revenues including Revenue Carryover	-	-	1,281,268	-
Transfers In - Capital	-	-	-	-
Prior Year Project Expenditure/Expense Carryover [2]	4,718,839	4,379,944	4,786,081	-
TOTAL	**4,718,839**	**4,379,944**	**6,067,349**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Project Related Expenditures including Expenditure Carryover	338,895	893,863	8,887,349	190,000
TOTAL	**338,895**	**893,863**	**8,887,349**	**190,000**
INCREASE (DECREASE) FROM OPERATIONS	**5,922,435**	**5,070,048**	**(1,361,450)**	**720,179**
Total Estimated Beginning Fund Balance	**7,322,419**	**8,526,015**	**9,216,119**	**3,068,588**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	(4,718,839)	(4,379,944)	(4,786,081)	-
Total Estimated Adjusted Beginning Fund Balance	**2,603,580**	**4,146,071**	**4,430,038**	**3,068,588**
Increase (Decrease) From Operations	5,922,435	5,070,048	(1,361,450)	720,179
Estimated Ending Fund Balance Before Reserves	**8,526,015**	**9,216,119**	**3,068,588**	**3,788,767**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	(4,379,944)	(4,786,081)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**4,146,071**	**4,430,038**	**3,068,588**	**3,788,767**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3305 - Citywide Park - Sierra Vista	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	14,157	16,283	14,099	18,543
Capital Contributions From Developers and Governmental Activities	354,067	476,066	1,093,134	801,895
TOTAL	**368,224**	**492,349**	**1,107,233**	**820,438**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Park Development	-	-	3,321	2,296
Other Expenditures/Expenses	-	32	32	-
TOTAL	**-**	**32**	**3,353**	**2,296**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
TOTAL	**-**	**-**	**-**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
TOTAL	**-**	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**368,224**	**492,316**	**1,103,880**	**818,142**
Total Estimated Beginning Fund Balance	**951,746**	**1,319,970**	**1,812,286**	**2,916,166**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**951,746**	**1,319,970**	**1,812,286**	**2,916,166**
Increase (Decrease) From Operations	368,224	492,316	1,103,880	818,142
Estimated Ending Fund Balance Before Reserves	**1,319,970**	**1,812,286**	**2,916,166**	**3,734,308**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**1,319,970**	**1,812,286**	**2,916,166**	**3,734,308**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3306 - Neighborhood Park - Southeast Roseville	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	48	51	40	-
Capital Contributions From Developers and Governmental Activities	-	1,933	-	-
TOTAL	**48**	**1,984**	**40**	**-**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Other Expenditures/Expenses	-	-	-	-
TOTAL	**-**	**-**	**-**	**-**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
TOTAL	**-**	**-**	**-**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
TOTAL	**-**	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**48**	**1,984**	**40**	**-**
Total Estimated Beginning Fund Balance	**3,500**	**3,548**	**5,531**	**5,571**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**3,500**	**3,548**	**5,531**	**5,571**
Increase (Decrease) From Operations	48	1,984	40	-
Estimated Ending Fund Balance Before Reserves	**3,548**	**5,531**	**5,571**	**5,571**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**3,548**	**5,531**	**5,571**	**5,571**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3307 - Neighborhood Park - Northeast Roseville	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	384	253	315	-
TOTAL	**384**	**253**	**315**	**-**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Other Expenditures/Expenses	-	1	1	-
TOTAL	**-**	**1**	**1**	**-**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
TOTAL	**-**	**-**	**-**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
TOTAL	**-**	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**384**	**252**	**314**	**-**
Total Estimated Beginning Fund Balance	**27,695**	**28,079**	**28,331**	**28,645**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**27,695**	**28,079**	**28,331**	**28,645**
Increase (Decrease) From Operations	384	252	314	-
Estimated Ending Fund Balance Before Reserves	**28,079**	**28,331**	**28,645**	**28,645**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**28,079**	**28,331**	**28,645**	**28,645**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3308 - Neighborhood Park - North Central Roseville	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	28,008	18,241	22,988	22,899
TOTAL	**28,008**	**18,241**	**22,988**	**22,899**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Park Development	441	2,182	-	-
Other Expenditures/Expenses	-	46	52	-
TOTAL	**441**	**2,228**	**52**	**-**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Project Related Revenues including Revenue Carryover	-	-	-	-
Prior Year Project Expenditure/Expense Carryover [2]	178,004	178,004	1,659,315	-
TOTAL	**178,004**	**178,004**	**1,659,315**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Project Related Expenditures including Expenditure Carryover	-	18,689	2,055,934	12,000
TOTAL	**-**	**18,689**	**2,055,934**	**12,000**
INCREASE (DECREASE) FROM OPERATIONS	**205,571**	**175,328**	**(373,683)**	**10,899**
Total Estimated Beginning Fund Balance	**2,021,522**	**2,049,089**	**2,046,413**	**13,415**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	(178,004)	(178,004)	(1,659,315)	-
Total Estimated Adjusted Beginning Fund Balance	**1,843,518**	**1,871,085**	**387,098**	**13,415**
Increase (Decrease) From Operations	205,571	175,328	(373,683)	10,899
Estimated Ending Fund Balance Before Reserves	**2,049,089**	**2,046,413**	**13,415**	**24,314**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	(178,004)	(1,659,315)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**1,871,085**	**387,098**	**13,415**	**24,314**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3309 - Neighborhood Park - Northwest Roseville	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	2,338	1,610	1,928	1,938
TOTAL	**2,338**	**1,610**	**1,928**	**1,938**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Park Development	-	207	-	-
Other Expenditures/Expenses	-	4	4	-
TOTAL	**-**	**211**	**4**	**-**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
TOTAL	**-**	**-**	**-**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
TOTAL	**-**	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**2,338**	**1,399**	**1,924**	**1,938**
Total Estimated Beginning Fund Balance	**168,946**	**171,284**	**172,683**	**174,607**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**168,946**	**171,284**	**172,683**	**174,607**
Increase (Decrease) From Operations	2,338	1,399	1,924	1,938
Estimated Ending Fund Balance Before Reserves	**171,284**	**172,683**	**174,607**	**176,545**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**171,284**	**172,683**	**174,607**	**176,545**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3310 - Neighborhood Park - North Roseville	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	19,553	13,585	16,617	16,706
Capital Contributions From Developers and Governmental Activities	28,780	-	-	-
TOTAL	**48,333**	**13,585**	**16,617**	**16,706**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Park Development	170	1,537	-	-
Other Expenditures/Expenses	-	33	38	-
TOTAL	**170**	**1,570**	**38**	**-**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
TOTAL	**-**	**-**	**-**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
TOTAL	**-**	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**48,163**	**12,015**	**16,579**	**16,706**
Total Estimated Beginning Fund Balance	**1,432,157**	**1,480,320**	**1,492,335**	**1,508,914**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**1,432,157**	**1,480,320**	**1,492,335**	**1,508,914**
Increase (Decrease) From Operations	48,163	12,015	16,579	16,706
Estimated Ending Fund Balance Before Reserves	**1,480,320**	**1,492,335**	**1,508,914**	**1,525,620**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**1,480,320**	**1,492,335**	**1,508,914**	**1,525,620**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3311 - Neighborhood Park - West Roseville	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	154,897	100,442	138,511	128,556
Capital Contributions From Developers and Governmental Activities	2,302,516	2,274,886	1,995,039	954,460
Other Revenue	-	610	-	-
TOTAL	**2,457,413**	**2,375,938**	**2,133,550**	**1,083,016**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Park Development	2,995	27,569	23,716	24,654
Other Expenditures/Expenses	-	258	316	291
TOTAL	**2,995**	**27,827**	**24,032**	**24,945**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Project Related Revenues including Revenue Carryover	-	-	-	-
Prior Year Project Expenditure/Expense Carryover [2]	1,626,021	4,943,448	5,376,613	-
TOTAL	**1,626,021**	**4,943,448**	**5,376,613**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Project Related Expenditures including Expenditure Carryover	705,507	3,515,471	10,916,718	-
TOTAL	**705,507**	**3,515,471**	**10,916,718**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**3,374,931**	**3,776,088**	**(3,430,587)**	**1,058,071**
Total Estimated Beginning Fund Balance	**11,046,582**	**12,795,492**	**11,628,133**	**2,820,932**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	(1,626,021)	(4,943,448)	(5,376,613)	-
Total Estimated Adjusted Beginning Fund Balance	**9,420,561**	**7,852,045**	**6,251,519**	**2,820,932**
Increase (Decrease) From Operations	3,374,931	3,776,088	(3,430,587)	1,058,071
Estimated Ending Fund Balance Before Reserves	**12,795,492**	**11,628,133**	**2,820,932**	**3,879,003**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	(4,943,448)	(5,376,613)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**7,852,045**	**6,251,519**	**2,820,932**	**3,879,003**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3312 - Neighborhood Park - Infill	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	23,790	16,414	19,520	21,452
Capital Contributions From Developers and Governmental Activities	5,164	161,994	-	-
TOTAL	**28,954**	**178,408**	**19,520**	**21,452**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Park Development	366	1,859	-	-
Other Expenditures/Expenses	-	39	44	-
TOTAL	**366**	**1,898**	**44**	**-**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Project Related Revenues including Revenue Carryover	-	-	-	-
Prior Year Project Expenditure/Expense Carryover [2]	99,950	92,329	1,092,329	-
TOTAL	**99,950**	**92,329**	**1,092,329**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Project Related Expenditures including Expenditure Carryover	7,621	-	1,798,851	-
TOTAL	**7,621**	**-**	**1,798,851**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**120,917**	**268,839**	**(687,046)**	**21,452**
Total Estimated Beginning Fund Balance	**1,716,702**	**1,737,669**	**1,914,179**	**134,804**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	(99,950)	(92,329)	(1,092,329)	-
Total Estimated Adjusted Beginning Fund Balance	**1,616,752**	**1,645,340**	**821,850**	**134,804**
Increase (Decrease) From Operations	120,917	268,839	(687,046)	21,452
Estimated Ending Fund Balance Before Reserves	**1,737,669**	**1,914,179**	**134,804**	**156,256**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	(92,329)	(1,092,329)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**1,645,340**	**821,850**	**134,804**	**156,256**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3313 - Neighborhood Park - Woodcreek East	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	273	179	223	-
TOTAL	**273**	**179**	**223**	**-**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Other Expenditures/Expenses	-	-	1	-
TOTAL	**-**	**-**	**1**	**-**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
TOTAL	**-**	**-**	**-**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
TOTAL	**-**	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**273**	**178**	**222**	**-**
Total Estimated Beginning Fund Balance	**19,640**	**19,913**	**20,091**	**20,313**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**19,640**	**19,913**	**20,091**	**20,313**
Increase (Decrease) From Operations	273	178	222	-
Estimated Ending Fund Balance Before Reserves	**19,913**	**20,091**	**20,313**	**20,313**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**19,913**	**20,091**	**20,313**	**20,313**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3314 - Neighborhood Park - Stoneridge	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	22,889	15,024	18,849	18,877
Capital Contributions From Developers and Governmental Activities	7,704	-	-	-
TOTAL	**30,593**	**15,024**	**18,849**	**18,877**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Park Development	750	1,930	1,016	-
Other Expenditures/Expenses	-	38	43	-
TOTAL	**750**	**1,968**	**1,059**	**-**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Project Related Revenues including Revenue Carryover	-	-	-	-
Transfers In - Capital	-	-	-	-
Prior Year Project Expenditure/Expense Carryover [2]	7,221	1,101	1,101	-
TOTAL	**7,221**	**1,101**	**1,101**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Project Related Expenditures including Expenditure Carryover	6,120	-	31,101	30,000
TOTAL	**6,120**	**-**	**31,101**	**30,000**
INCREASE (DECREASE) FROM OPERATIONS	**30,944**	**14,158**	**(12,210)**	**(11,123)**
Total Estimated Beginning Fund Balance	**1,653,498**	**1,677,221**	**1,690,278**	**1,676,967**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	(7,221)	(1,101)	(1,101)	-
Total Estimated Adjusted Beginning Fund Balance	**1,646,277**	**1,676,120**	**1,689,177**	**1,676,967**
Increase (Decrease) From Operations	30,944	14,158	(12,210)	(11,123)
Estimated Ending Fund Balance Before Reserves	**1,677,221**	**1,690,278**	**1,676,967**	**1,665,844**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	(1,101)	(1,101)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**1,676,120**	**1,689,177**	**1,676,967**	**1,665,844**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3315 - Neighborhood Park - Highland Reserve	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	177	117	146	-
TOTAL	**177**	**117**	**146**	**-**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Other Expenditures/Expenses	-	-	-	-
TOTAL	**-**	**-**	**-**	**-**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
TOTAL	**-**	**-**	**-**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
TOTAL	**-**	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**177**	**117**	**146**	**-**
Total Estimated Beginning Fund Balance	**12,821**	**12,998**	**13,115**	**13,261**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**12,821**	**12,998**	**13,115**	**13,261**
Increase (Decrease) From Operations	177	117	146	-
Estimated Ending Fund Balance Before Reserves	**12,998**	**13,115**	**13,261**	**13,261**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**12,998**	**13,115**	**13,261**	**13,261**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3316 - Neighborhood Park - Longmeadow	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	445	292	366	-
TOTAL	**445**	**292**	**366**	**-**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Other Expenditures/Expenses	-	1	1	-
TOTAL	**-**	**1**	**1**	**-**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
TOTAL	**-**	**-**	**-**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
TOTAL	**-**	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**445**	**292**	**365**	**-**
Total Estimated Beginning Fund Balance	**32,172**	**32,617**	**32,909**	**33,274**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**32,172**	**32,617**	**32,909**	**33,274**
Increase (Decrease) From Operations	445	292	365	-
Estimated Ending Fund Balance Before Reserves	**32,617**	**32,909**	**33,274**	**33,274**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**32,617**	**32,909**	**33,274**	**33,274**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3317 - Neighborhood Park - Fiddyment 44/Walaire	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	4,266	2,800	3,502	3,521
TOTAL	**4,266**	**2,800**	**3,502**	**3,521**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Park Development	-	364	-	-
Other Expenditures/Expenses	-	7	8	-
TOTAL	**-**	**371**	**8**	**-**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
TOTAL	**-**	**-**	**-**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
TOTAL	**-**	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**4,266**	**2,429**	**3,494**	**3,521**
Total Estimated Beginning Fund Balance	**307,948**	**312,214**	**314,643**	**318,137**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**307,948**	**312,214**	**314,643**	**318,137**
Increase (Decrease) From Operations	4,266	2,429	3,494	3,521
Estimated Ending Fund Balance Before Reserves	**312,214**	**314,643**	**318,137**	**321,658**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**312,214**	**314,643**	**318,137**	**321,658**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3318 - Neighborhood Park - Westbrook	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	14,623	12,694	13,476	16,010
Capital Contributions From Developers and Governmental Activities	474,409	247,142	194,206	1,174,169
TOTAL	**489,032**	**259,836**	**207,682**	**1,190,179**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Park Development	(1,099)	2,067	5,098	3,239
Other Expenditures/Expenses	-	31	31	-
TOTAL	**(1,099)**	**2,098**	**5,129**	**3,239**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Project Related Revenues including Revenue Carryover	-	-	-	-
Prior Year Project Expenditure/Expense Carryover [2]	862,579	227,499	1,587,335	-
TOTAL	**862,579**	**227,499**	**1,587,335**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Project Related Expenditures including Expenditure Carryover	760,080	70,390	1,665,860	-
TOTAL	**760,080**	**70,390**	**1,665,860**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**592,630**	**414,847**	**124,028**	**1,186,940**
Total Estimated Beginning Fund Balance	**1,561,862**	**1,291,913**	**1,479,261**	**15,954**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	(862,579)	(227,499)	(1,587,335)	-
Total Estimated Adjusted Beginning Fund Balance	**699,283**	**1,064,414**	**(108,074)**	**15,954**
Increase (Decrease) From Operations	592,630	414,847	124,028	1,186,940
Estimated Ending Fund Balance Before Reserves	**1,291,913**	**1,479,261**	**15,954**	**1,202,894**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	(227,499)	(1,587,335)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**1,064,414**	**(108,074)**	**15,954**	**1,202,894**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3319 - Neighborhood Park - Sierra Vista	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	20,955	58,994	32,968	62,315
Capital Contributions From Developers and Governmental Activities	2,827,568	2,992,024	1,835,596	2,335,743
TOTAL	**2,848,523**	**3,051,018**	**1,868,564**	**2,398,058**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Park Development	-	3,762	5,388	5,248
Other Expenditures/Expenses	-	92	75	141
TOTAL	**-**	**3,854**	**5,463**	**5,389**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Project Related Revenues including Revenue Carryover	-	-	-	-
Prior Year Project Expenditure/Expense Carryover [2]	-	106,323	2,823,357	-
TOTAL	**-**	**106,323**	**2,823,357**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Project Related Expenditures including Expenditure Carryover	18,677	447,813	3,516,548	3,674,596
TOTAL	**18,677**	**447,813**	**3,516,548**	**3,674,596**
INCREASE (DECREASE) FROM OPERATIONS	**2,829,846**	**2,705,673**	**1,169,910**	**(1,281,927)**
Total Estimated Beginning Fund Balance	**1,223,145**	**4,052,991**	**6,652,341**	**4,998,894**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	(106,323)	(2,823,357)	-
Total Estimated Adjusted Beginning Fund Balance	**1,223,145**	**3,946,668**	**3,828,984**	**4,998,894**
Increase (Decrease) From Operations	2,829,846	2,705,673	1,169,910	(1,281,927)
Estimated Ending Fund Balance Before Reserves	**4,052,991**	**6,652,341**	**4,998,894**	**3,716,967**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	(106,323)	(2,823,357)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**3,946,668**	**3,828,984**	**4,998,894**	**3,716,967**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3321 - Neighborhood Park - Campus Oaks	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	6,302	9,126	7,732	8,422
Capital Contributions From Developers and Governmental Activities	631,848	305,118	422,513	243,246
TOTAL	**638,150**	**314,244**	**430,245**	**251,668**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Park Development	-	250,083	1,694	1,248
Other Expenditures/Expenses	-	18	18	-
TOTAL	**-**	**250,101**	**1,712**	**1,248**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
TOTAL	**-**	**-**	**-**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Project Related Expenditures including Expenditure Carryover	-	-	-	170,000
TOTAL	**-**	**-**	**-**	**170,000**
INCREASE (DECREASE) FROM OPERATIONS	**638,150**	**64,143**	**428,533**	**80,420**
Total Estimated Beginning Fund Balance	**612,811**	**1,250,961**	**1,315,104**	**1,743,637**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**612,811**	**1,250,961**	**1,315,104**	**1,743,637**
Increase (Decrease) From Operations	638,150	64,143	428,533	80,420
Estimated Ending Fund Balance Before Reserves	**1,250,961**	**1,315,104**	**1,743,637**	**1,824,057**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**1,250,961**	**1,315,104**	**1,743,637**	**1,824,057**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3322 - Neighborhood Park - Creekview	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	1,616	13,213	6,015	14,558
Capital Contributions From Developers and Governmental Activities	531,012	837,704	356,330	1,925,522
TOTAL	**532,628**	**850,917**	**362,345**	**1,940,080**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Other Expenditures/Expenses	-	19	14	-
TOTAL	**-**	**19**	**14**	**-**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
TOTAL	**-**	**-**	**-**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Project Related Expenditures including Expenditure Carryover	-	-	-	160,000
TOTAL	**-**	**-**	**-**	**160,000**
INCREASE (DECREASE) FROM OPERATIONS	**532,628**	**850,898**	**362,331**	**1,780,080**
Total Estimated Beginning Fund Balance	**-**	**532,628**	**1,383,526**	**1,745,857**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**-**	**532,628**	**1,383,526**	**1,745,857**
Increase (Decrease) From Operations	532,628	850,898	362,331	1,780,080
Estimated Ending Fund Balance Before Reserves	**532,628**	**1,383,526**	**1,745,857**	**3,525,937**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**532,628**	**1,383,526**	**1,745,857**	**3,525,937**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3323 - Bike Trail - Creekview	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	599	4,808	2,215	5,280
Capital Contributions From Developers and Governmental Activities	195,519	299,192	131,460	873,552
TOTAL	**196,118**	**304,000**	**133,675**	**878,832**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Other Expenditures/Expenses	-	7	5	-
TOTAL	**-**	**7**	**5**	**-**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Project Related Revenues including Revenue Carryover	-	-	623,040	-
TOTAL	**-**	**-**	**623,040**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Project Related Expenditures including Expenditure Carryover	-	-	654,890	-
TOTAL	**-**	**-**	**654,890**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**196,118**	**303,993**	**101,820**	**878,832**
Total Estimated Beginning Fund Balance	**-**	**196,118**	**500,111**	**601,931**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**-**	**196,118**	**500,111**	**601,931**
Increase (Decrease) From Operations	196,118	303,993	101,820	878,832
Estimated Ending Fund Balance Before Reserves	**196,118**	**500,111**	**601,931**	**1,480,763**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**196,118**	**500,111**	**601,931**	**1,480,763**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3324 - Neighborhood Park - Amoruso Park	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Capital Contributions From Developers and Governmental Activities	-	-	377,585	-
TOTAL	**-**	**-**	**377,585**	**-**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
TOTAL	**-**	**-**	**-**	**-**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
TOTAL	**-**	**-**	**-**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
TOTAL	**-**	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**-**	**-**	**377,585**	**-**
Total Estimated Beginning Fund Balance	**-**	**-**	**-**	**377,585**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**-**	**-**	**-**	**377,585**
Increase (Decrease) From Operations	-	-	377,585	-
Estimated Ending Fund Balance Before Reserves	**-**	**-**	**377,585**	**377,585**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**-**	**-**	**377,585**	**377,585**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3345 - SVSP Fee Program - Admin	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Charges for Services	232,728	248,252	200,000	200,000
Use of Property and Money	2,707	4,644	3,255	5,195
Prior Year Encumbrance Carryover [1]	-	-	-	-
TOTAL	**235,435**	**252,896**	**203,255**	**205,195**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Public Works Admin	(102)	-	-	-
Development Services Engineering	89,192	-	-	-
Other Expenditures/Expenses	1,771	81,658	96,736	96,964
TOTAL	**90,861**	**81,658**	**96,736**	**96,964**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
TOTAL	**-**	**-**	**-**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
TOTAL	**-**	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**144,574**	**171,238**	**106,519**	**108,231**
Total Estimated Beginning Fund Balance	**136,535**	**281,109**	**452,346**	**558,865**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**136,535**	**281,109**	**452,346**	**558,865**
Increase (Decrease) From Operations	144,574	171,238	106,519	108,231
Estimated Ending Fund Balance Before Reserves	**281,109**	**452,346**	**558,865**	**667,096**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**281,109**	**452,346**	**558,865**	**667,096**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3347 - SVSP Fee Program - Park Land	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	1,524	3,447	5	6,934
Capital Contributions From Developers and Governmental Activities	1,009,966	2,005,123	-	-
TOTAL	**1,011,490**	**2,008,570**	**5**	**6,934**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Other Expenditures/Expenses	1,009,966	2,005,127	-	-
TOTAL	**1,009,966**	**2,005,127**	**-**	**-**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
TOTAL	**-**	**-**	**-**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
TOTAL	**-**	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**1,524**	**3,443**	**5**	**6,934**
Total Estimated Beginning Fund Balance	**3,085**	**4,609**	**8,052**	**8,057**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**3,085**	**4,609**	**8,052**	**8,057**
Increase (Decrease) From Operations	1,524	3,443	5	6,934
Estimated Ending Fund Balance Before Reserves	**4,609**	**8,052**	**8,057**	**14,991**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**4,609**	**8,052**	**8,057**	**14,991**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3355 - Public Facilities	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	130,671	169,860	129,637	190,821
Capital Contributions From Developers and Governmental Activities	6,520,846	6,508,262	4,500,000	6,286,000
Transfers In - Operating	-	-	174	-
TOTAL	**6,651,517**	**6,678,121**	**4,629,811**	**6,476,821**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Park Development	(25)	-	-	-
Other Expenditures/Expenses	86,321	53,184	47,987	73,218
Transfers Out - Operating	166,065	128,863	139,684	109,295
TOTAL	**252,361**	**182,047**	**187,671**	**182,513**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Prior Year Project Expenditure/Expense Carryover [2]	1,289,246	673,753	655,393	-
TOTAL	**1,289,246**	**673,753**	**655,393**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Project Related Expenditures including Expenditure Carryover	681,157	18,360	9,054,673	1,000,000
Transfers Out - Loans	442,387	442,387	442,388	442,388
TOTAL	**1,123,544**	**460,747**	**9,497,061**	**1,442,388**
INCREASE (DECREASE) FROM OPERATIONS	**6,564,858**	**6,709,081**	**(4,399,528)**	**4,851,920**
Total Estimated Beginning Fund Balance	**7,763,978**	**13,039,590**	**19,074,918**	**14,019,997**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	(1,289,246)	(673,753)	(655,393)	-
Total Estimated Adjusted Beginning Fund Balance	**6,474,732**	**12,365,837**	**18,419,525**	**14,019,997**
Increase (Decrease) From Operations	6,564,858	6,709,081	(4,399,528)	4,851,920
Estimated Ending Fund Balance Before Reserves	**13,039,590**	**19,074,918**	**14,019,997**	**18,871,917**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	(673,753)	(655,393)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**12,365,837**	**18,419,525**	**14,019,997**	**18,871,917**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3360 - Fire Facilities	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Charges for Services	2,498,091	2,450,637	1,900,000	1,513,000
Use of Property and Money	65,275	76,868	67,118	81,698
Transfers In - Operating	-	-	108	-
Prior Year Encumbrance Carryover [1]	-	-	-	-
TOTAL	**2,563,366**	**2,527,505**	**1,967,226**	**1,594,698**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Fire Support Services	-	827,055	-	-
Other Expenditures/Expenses	15,776	8,975	47,598	9,317
TOTAL	**15,776**	**836,030**	**47,598**	**9,317**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Transfers In - Loans	-	-	4,580,000	-
Prior Year Project Expenditure/Expense Carryover [2]	401,000	396,439	582,576	-
TOTAL	**401,000**	**396,439**	**5,162,576**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Project Related Expenditures including Expenditure Carryover	4,561	312,863	14,162,576	-
Transfers Out - Loans	-	-	-	1,000,000
TOTAL	**4,561**	**312,863**	**14,162,576**	**1,000,000**
INCREASE (DECREASE) FROM OPERATIONS	**2,944,029**	**1,775,052**	**(7,080,372)**	**585,381**
Total Estimated Beginning Fund Balance	**4,047,828**	**6,590,857**	**7,969,470**	**306,522**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	(401,000)	(396,439)	(582,576)	-
Total Estimated Adjusted Beginning Fund Balance	**3,646,828**	**6,194,418**	**7,386,894**	**306,522**
Increase (Decrease) From Operations	2,944,029	1,775,052	(7,080,372)	585,381
Estimated Ending Fund Balance Before Reserves	**6,590,857**	**7,969,470**	**306,522**	**891,903**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	(396,439)	(582,576)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**6,194,418**	**7,386,894**	**306,522**	**891,903**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3365 - Downtown Parking	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	1,067	4,750	876	1,164
Transfers In - Operating	-	645,177	616,092	608,317
TOTAL	**1,067**	**649,927**	**616,968**	**609,481**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Other Expenditures/Expenses	-	54,437	46,654	38,876
TOTAL	**-**	**54,437**	**46,654**	**38,876**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
TOTAL	**-**	**-**	**-**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Transfers Out - Loans	-	569,440	569,441	569,441
TOTAL	**-**	**569,440**	**569,441**	**569,441**
INCREASE (DECREASE) FROM OPERATIONS	**1,067**	**26,050**	**873**	**1,164**
Total Estimated Beginning Fund Balance	**77,050**	**78,117**	**104,167**	**105,040**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**77,050**	**78,117**	**104,167**	**105,040**
Increase (Decrease) From Operations	1,067	26,050	873	1,164
Estimated Ending Fund Balance Before Reserves	**78,117**	**104,167**	**105,040**	**106,204**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**78,117**	**104,167**	**105,040**	**106,204**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3367 - Downtown Benefit	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	9,423	33,308	19,193	35,465
Capital Contributions From Developers and Governmental Activities	1,490,000	2,050,000	1,000,000	75,000
TOTAL	**1,499,423**	**2,083,308**	**1,019,193**	**110,465**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Other Expenditures/Expenses	-	52	44	-
Transfers Out - Operating	-	645,177	616,092	608,317
TOTAL	**-**	**645,229**	**616,136**	**608,317**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
TOTAL	**-**	**-**	**-**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
TOTAL	**-**	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**1,499,423**	**1,438,079**	**403,057**	**(497,852)**
Total Estimated Beginning Fund Balance	**221,356**	**1,720,779**	**3,158,859**	**3,561,916**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**221,356**	**1,720,779**	**3,158,859**	**3,561,916**
Increase (Decrease) From Operations	1,499,423	1,438,079	403,057	(497,852)
Estimated Ending Fund Balance Before Reserves	**1,720,779**	**3,158,859**	**3,561,916**	**3,064,064**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**1,720,779**	**3,158,859**	**3,561,916**	**3,064,064**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3375 - Air Quality Mitigation	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	2,321	3,554	2,630	4,128
Capital Contributions From Developers and Governmental Activities	111,214	145,079	-	-
Prior Year Encumbrance Carryover [1]	-	-	-	-
TOTAL	**113,535**	**148,633**	**2,630**	**4,128**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Other Expenditures/Expenses	1,806	602	6	-
TOTAL	**1,806**	**602**	**6**	**-**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
TOTAL	**-**	**-**	**-**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Project Related Expenditures including Expenditure Carryover	-	-	300,000	-
TOTAL	**-**	**-**	**300,000**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**111,729**	**148,031**	**(297,376)**	**4,128**
Total Estimated Beginning Fund Balance	**149,358**	**261,087**	**409,118**	**111,742**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**149,358**	**261,087**	**409,118**	**111,742**
Increase (Decrease) From Operations	111,729	148,031	(297,376)	4,128
Estimated Ending Fund Balance Before Reserves	**261,087**	**409,118**	**111,742**	**115,870**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**261,087**	**409,118**	**111,742**	**115,870**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3380 - Bike Trail	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	4,837	4,226	4,874	4,471
Transfers In - Operating	128,005	131,851	136,018	180,463
TOTAL	**132,842**	**136,077**	**140,892**	**184,934**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Open Space	-	-	2,296	356
Bike Trail Maintenance	97,793	136,989	187,252	186,839
Other Expenditures/Expenses	2,580	4,780	8,608	11,172
TOTAL	**100,373**	**141,769**	**198,156**	**198,367**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Project Related Revenues including Revenue Carryover	-	-	20,000	20,000
TOTAL	**-**	**-**	**20,000**	**20,000**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Project Related Expenditures including Expenditure Carryover	-	-	20,000	20,000
TOTAL	**-**	**-**	**20,000**	**20,000**
INCREASE (DECREASE) FROM OPERATIONS	**32,469**	**(5,692)**	**(57,264)**	**(13,433)**
Total Estimated Beginning Fund Balance	**372,499**	**404,968**	**399,276**	**342,012**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**372,499**	**404,968**	**399,276**	**342,012**
Increase (Decrease) From Operations	32,469	(5,692)	(57,264)	(13,433)
Estimated Ending Fund Balance Before Reserves	**404,968**	**399,276**	**342,012**	**328,579**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**404,968**	**399,276**	**342,012**	**328,579**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3385 - Pleasant Grove Drainage Basin	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	144,823	151,047	131,618	159,314
Capital Contributions From Developers and Governmental Activities	1,132,354	1,156,682	750,000	976,000
Other Revenue	43,540	76,661	-	-
Transfers In - Operating	-	1,159,344	-	-
TOTAL	**1,320,718**	**2,543,734**	**881,618**	**1,135,314**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Other Expenditures/Expenses	19,296	38,390	29,643	41,227
TOTAL	**19,296**	**38,390**	**29,643**	**41,227**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Prior Year Project Expenditure/Expense Carryover [2]	661,086	467,781	467,745	-
TOTAL	**661,086**	**467,781**	**467,745**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Project Related Expenditures including Expenditure Carryover	4,801	35	767,745	3,500,000
TOTAL	**4,801**	**35**	**767,745**	**3,500,000**
INCREASE (DECREASE) FROM OPERATIONS	**1,957,706**	**2,973,089**	**551,975**	**(2,405,913)**
Total Estimated Beginning Fund Balance	**10,418,656**	**11,715,276**	**14,220,585**	**14,304,815**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	(661,086)	(467,781)	(467,745)	-
Total Estimated Adjusted Beginning Fund Balance	**9,757,570**	**11,247,496**	**13,752,840**	**14,304,815**
Increase (Decrease) From Operations	1,957,706	2,973,089	551,975	(2,405,913)
Estimated Ending Fund Balance Before Reserves	**11,715,276**	**14,220,585**	**14,304,815**	**11,898,902**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	(467,781)	(467,745)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**11,247,496**	**13,752,840**	**14,304,815**	**11,898,902**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3390 - Traffic Coordination	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	36,657	24,656	30,502	30,815
Capital Contributions From Developers and Governmental Activities	65,733	58,301	-	-
Transfers In - Operating	-	-	457	-
TOTAL	**102,390**	**82,957**	**30,959**	**30,815**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Traffic Signal Coordination	11,044	16,611	40,000	40,000
Other Expenditures/Expenses	9,772	14,203	13,494	23,668
TOTAL	**20,816**	**30,814**	**53,494**	**63,668**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
TOTAL	**-**	**-**	**-**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
TOTAL	**-**	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**81,574**	**52,143**	**(22,535)**	**(32,853)**
Total Estimated Beginning Fund Balance	**2,635,297**	**2,716,871**	**2,769,014**	**2,746,479**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**2,635,297**	**2,716,871**	**2,769,014**	**2,746,479**
Increase (Decrease) From Operations	81,574	52,143	(22,535)	(32,853)
Estimated Ending Fund Balance Before Reserves	**2,716,871**	**2,769,014**	**2,746,479**	**2,713,626**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**2,716,871**	**2,769,014**	**2,746,479**	**2,713,626**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3395 - City County Mitigation	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	89,614	98,875	88,265	114,795
Capital Contributions From Developers and Governmental Activities	2,204,090	2,287,517	6,500,000	1,500,000
Other Revenue	-	10,817	-	-
TOTAL	**2,293,704**	**2,397,209**	**6,588,265**	**1,614,795**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Public Works Admin	27,194	18,662	-	-
Developer Reimbursement	-	-	5,000,000	5,000,000
Other Expenditures/Expenses	-	196	10,181	9,655
TOTAL	**27,194**	**18,858**	**5,010,181**	**5,009,655**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
TOTAL	**-**	**-**	**-**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Project Related Expenditures including Expenditure Carryover	-	-	166,182	-
TOTAL	**-**	**-**	**166,182**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**2,266,510**	**2,378,351**	**1,411,902**	**(3,394,860)**
Total Estimated Beginning Fund Balance	**5,614,538**	**7,881,048**	**10,259,399**	**11,671,301**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**5,614,538**	**7,881,048**	**10,259,399**	**11,671,301**
Increase (Decrease) From Operations	2,266,510	2,378,351	1,411,902	(3,394,860)
Estimated Ending Fund Balance Before Reserves	**7,881,048**	**10,259,399**	**11,671,301**	**8,276,441**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**7,881,048**	**10,259,399**	**11,671,301**	**8,276,441**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

3410 - Al Johnson Wildlife Area	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	79,321	74,444	76,786	77,230
TOTAL	**79,321**	**74,444**	**76,786**	**77,230**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Open Space	267	-	70,000	70,000
Other Expenditures/Expenses	-	29	33	-
TOTAL	**267**	**29**	**70,033**	**70,000**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
TOTAL	**-**	**-**	**-**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
TOTAL	**-**	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**79,054**	**74,415**	**6,753**	**7,230**
Total Estimated Beginning Fund Balance	**1,218,374**	**1,297,428**	**1,371,843**	**1,378,596**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**1,218,374**	**1,297,428**	**1,371,843**	**1,378,596**
Increase (Decrease) From Operations	79,054	74,415	6,753	7,230
Estimated Ending Fund Balance Before Reserves	**1,297,428**	**1,371,843**	**1,378,596**	**1,385,826**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**1,297,428**	**1,371,843**	**1,378,596**	**1,385,826**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Other Funds Overview

Permanent Fund

Permanent Funds are used to account for resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support City's programs. These funds must remain intact perpetually or until a specific date or event. The City's only Permanent Fund is the Citizens Benefit Fund. This fund provides community and Roseville Employees Charitable Hearts (REACH) grants to non-profit organizations throughout the City. The primary source of annual revenue comes from interest and City of Roseville employee donations. Ordinance 3388, Section 4.06.040 allows the City Council to appropriate up to 90 percent of the prior year's annual interest earnings.

Special District Agency Funds

These funds account for assets held by the City as an agent for individuals, governmental entities, and non-public organizations. Special District Agency Funds are used for public infrastructure improvements and maintenance financed by special levies against property holders. They are secured by special taxes assessed on the property owners within the district to pay the principal and interest on the bonds.

Trust Funds

These funds are restricted for specific programs and purposes in accordance with a statute that designates the fund as a trust. Trust Funds are:

- **OPEB Trust Fund** – used to account for assets held by the City as a trustee agent for the members and beneficiaries of other post-employment benefit plans (retiree medical). Investment income is based on a long-term actuarial assumption of 6.25 percent and may include income earned and realized and unrealized gains/losses.
- **Pension Reserve Trust Fund** – used to account for assets held by the City as a reserve to help manage future increases in required pension contributions. This budget includes a transfer of $4.6 million from the General Fund.
- **Private Purpose Trust Funds** – a collection of trust funds including the Library Endowment Fund and various urban reserve funds.
- **Successor Agency to the Former RDA Fund** - is responsible for unwinding the affairs of the former Redevelopment Agency (RDA). The Successor Agency will continue to oversee the completion of redevelopment projects, dispose of assets and properties of the former RDA and meet its enforceable obligations. A seven-member Oversight Board approves the annual Recognized Obligation Payment Schedule (ROPS) that determines the amount of property tax increment the Successor Agency receives to pay its annual debt service and other enforceable obligations.

Internal Service Funds and Self-Insurance Funds

These funds are used to account for the financing of goods and services provided by one City department to other City departments on a cost-reimbursement basis.

Internal Service Funds are:

- **Fleet Replacement Fund** - provides automotive replacement services for the City's fleet.
- **Fleet Services Fund** - provides maintenance and supplies to the City's fleet.
- **Facility Rehabilitation Fund** - provides rehabilitation for City facilities.
- **Facilities Services Fund** - provides building maintenance and custodial services to all departments citywide.
- **Equipment Replacement Fund -** provides for the replacement of equipment for General Fund departments.
- **IT Operations Fund** - provides information technology support and services for digital communication, database and cloud, network infrastructure, business solutions, Geographic Information System (GIS), client services, and enterprise solutions to all departments citywide.
- **IT Replacement Fund** - provides rehabilitation for the City's information technology infrastructure.

Self-Insurance Funds are:

- **General Benefits Fund**
  - Dental Insurance Fund
  - Vision Insurance Fund
  - Section 125 Fund
- **General Liability Fund**
- **Workers' Compensation Fund**
- **Unemployment Insurance Fund**

These Self-Insurance Funds provide services and benefits to the City and its employees on a cost-reimbursement basis. The primary source of revenue is a premium charged to funds that include city salaries.

Fund Summary

3901 - Citizens Benefit	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	308,606	290,299	291,900	322,159
Other Revenue	11,754	1,691	2,000	2,000
Transfers In - Operating	1,044,840	-	-	-
TOTAL	**1,365,200**	**291,990**	**293,900**	**324,159**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Community Benefit Fund - Community Grants	408,400	366,959	284,681	252,145
Community Benefit Fund - REACH	2,400	1,634	2,000	-
Other Expenditures/Expenses	-	578	816	-
Transfers Out - Operating	-	-	-	-
TOTAL	**410,800**	**369,171**	**287,497**	**252,145**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
TOTAL	**-**	**-**	**-**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
TOTAL	**-**	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**954,400**	**(77,181)**	**6,403**	**72,014**
Total Estimated Beginning Fund Balance	**16,230,333**	**17,184,733**	**17,107,552**	**17,113,955**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**16,230,333**	**17,184,733**	**17,107,552**	**17,113,955**
Increase (Decrease) From Operations	954,400	(77,181)	6,403	72,014
Estimated Ending Fund Balance Before Reserves	**17,184,733**	**17,107,552**	**17,113,955**	**17,185,969**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**17,184,733**	**17,107,552**	**17,113,955**	**17,185,969**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

7499 - Special Assessments Community Facility Districts	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Taxes	32,122,502	37,348,551	37,593,089	36,566,636
Charges for Services	3,000	90,732	-	-
Use of Property and Money	209,387	173,093	277,124	291,714
Other Revenue	79,238,258	55,124,414	3,004,700	-
Transfers In - Operating	-	-	11,911	-
TOTAL	**111,573,147**	**92,736,789**	**40,886,824**	**36,858,350**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
CFD Special Assessments	77,907,084	54,746,228	6,226,173	3,308,102
Other Expenditures/Expenses	-	91,284	632	106
Transfers Out - Operating	-	-	-	-
TOTAL	**77,907,084**	**54,837,512**	**6,226,805**	**3,308,208**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Project Related Revenues including Revenue Carryover	-	-	-	-
Transfers In - Capital	163,060	74,469	-	-
TOTAL	**163,060**	**74,469**	**-**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Project Related Expenditures including Expenditure Carryover	-	-	-	-
Debt Related	32,907,091	37,118,495	33,885,258	34,308,971
TOTAL	**32,907,091**	**37,118,495**	**33,885,258**	**34,308,971**
INCREASE (DECREASE) FROM OPERATIONS	**922,033**	**855,251**	**774,761**	**(758,829)**
Total Estimated Beginning Fund Balance	**19,735,895**	**20,657,928**	**21,513,179**	**22,287,940**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**19,735,895**	**20,657,928**	**21,513,179**	**22,287,940**
Increase (Decrease) From Operations	922,033	855,251	774,761	(758,829)
Estimated Ending Fund Balance Before Reserves	**20,657,928**	**21,513,179**	**22,287,940**	**21,529,111**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**20,657,928**	**21,513,179**	**22,287,940**	**21,529,111**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

7001 - Other Post Employment Trust	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	18,061,128	13,678,053	7,005,738	8,007,083
Other Revenue	13,124,359	13,507,307	10,034,607	10,409,269
Transfers In - Operating	-	-	13,334	-
TOTAL	**31,185,487**	**27,185,361**	**17,053,679**	**18,416,352**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Other Post Employment Benefit	95,422	12,791	-	-
Other Expenditures/Expenses	8,099,464	8,806,040	9,125,056	9,463,270
TOTAL	**8,194,887**	**8,818,831**	**9,125,056**	**9,463,270**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
TOTAL	**-**	**-**	**-**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
TOTAL	**-**	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**22,990,600**	**18,366,530**	**7,928,623**	**8,953,082**
Total Estimated Beginning Fund Balance	**109,671,299**	**132,661,899**	**151,028,429**	**158,957,052**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**109,671,299**	**132,661,899**	**151,028,429**	**158,957,052**
Increase (Decrease) From Operations	22,990,600	18,366,530	7,928,623	8,953,082
Estimated Ending Fund Balance Before Reserves	**132,661,899**	**151,028,429**	**158,957,052**	**167,910,134**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**132,661,899**	**151,028,429**	**158,957,052**	**167,910,134**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

7011 - Pension Reserve Trust Fund	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Transfers In - Operating	-	-	12,486,253	4,577,924
TOTAL	**-**	**-**	**12,486,253**	**4,577,924**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
TOTAL	**-**	**-**	**-**	**-**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
TOTAL	**-**	**-**	**-**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
TOTAL	**-**	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**-**	**-**	**12,486,253**	**4,577,924**
Total Estimated Beginning Fund Balance	**-**	**-**	**-**	**12,486,253**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**-**	**-**	**-**	**12,486,253**
Increase (Decrease) From Operations	-	-	12,486,253	4,577,924
Estimated Ending Fund Balance Before Reserves	**-**	**-**	**12,486,253**	**17,064,177**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**-**	**-**	**12,486,253**	**17,064,177**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

7199 - Endowment Trust	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Use of Property and Money	24,962	20,003	22,440	21,991
TOTAL	**24,962**	**20,003**	**22,440**	**21,991**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Endowment and Preserve Areas	10,447	10,198	11,661	13,777
Other Expenditures/Expenses	-	377	532	-
TOTAL	**10,447**	**10,575**	**12,193**	**13,777**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
TOTAL	**-**	**-**	**-**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
TOTAL	**-**	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**14,515**	**9,428**	**10,247**	**8,214**
Total Estimated Beginning Fund Balance	**1,951,010**	**1,965,525**	**1,974,953**	**1,985,200**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**1,951,010**	**1,965,525**	**1,974,953**	**1,985,200**
Increase (Decrease) From Operations	14,515	9,428	10,247	8,214
Estimated Ending Fund Balance Before Reserves	**1,965,525**	**1,974,953**	**1,985,200**	**1,993,414**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**1,965,525**	**1,974,953**	**1,985,200**	**1,993,414**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

7201 - Successor Agency to the former RDA	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Taxes	3,220,763	2,963,759	3,299,442	2,911,207
Use of Property and Money	40,445	60,338	44,630	61,976
Other Revenue	397	3,524,734	-	-
Prior Year Encumbrance Carryover [1]	-	-	-	-
TOTAL	**3,261,606**	**6,548,832**	**3,344,072**	**2,973,183**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Successor to the RDA	204,160	127,072	152,155	139,343
Other Expenditures/Expenses	(9)	(157,339)	102	31,474
Transfers Out - Operating	-	388,986	-	-
TOTAL	**204,151**	**358,718**	**152,257**	**170,817**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Prior Year Project Expenditure/Expense Carryover [2]	65,447	-	-	-
TOTAL	**65,447**	**-**	**-**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Debt Related	1,947,121	1,932,300	1,953,812	1,943,966
Transfers Out - Loans	1,678,699	1,626,353	1,209,695	1,262,662
TOTAL	**3,625,820**	**3,558,653**	**3,163,507**	**3,206,628**
INCREASE (DECREASE) FROM OPERATIONS	**(502,918)**	**2,631,460**	**28,308**	**(404,262)**
Total Estimated Beginning Fund Balance	**2,510,100**	**1,941,735**	**4,573,195**	**4,601,503**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	(65,447)	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**2,444,653**	**1,941,735**	**4,573,195**	**4,601,503**
Increase (Decrease) From Operations	(502,918)	2,631,460	28,308	(404,262)
Estimated Ending Fund Balance Before Reserves	**1,941,735**	**4,573,195**	**4,601,503**	**4,197,241**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**1,941,735**	**4,573,195**	**4,601,503**	**4,197,241**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

4001 - Fleet Services	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Charges for Services	8,205,068	10,458,804	11,104,187	11,898,065
Grants and Contributions	526	41	-	-
Use of Property and Money	82,921	64,311	36,282	59,860
Other Revenue	185,767	220,639	247,000	247,000
Transfers In - Operating	-	-	264,905	-
Prior Year Encumbrance Carryover [1]	9,050	56,863	-	-
TOTAL	**8,483,332**	**10,800,658**	**11,652,374**	**12,204,925**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Fleet	7,375,610	8,845,433	11,218,812	11,801,078
Other Expenditures/Expenses	558,067	383,058	820,725	827,874
TOTAL	**7,933,677**	**9,228,491**	**12,039,537**	**12,628,952**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Prior Year Project Expenditure/Expense Carryover [2]	39,400	643,506	640,262	-
TOTAL	**39,400**	**643,506**	**640,262**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Project Related Expenditures including Expenditure Carryover	5,894	3,244	791,824	471,760
TOTAL	**5,894**	**3,244**	**791,824**	**471,760**
INCREASE (DECREASE) FROM OPERATIONS	**583,160**	**2,212,429**	**(538,725)**	**(895,787)**
Total Estimated Beginning Fund Balance	**1,493,782**	**2,028,492**	**3,540,553**	**2,361,566**
Less Prior Year Encumbrance Carryover [1]	(9,050)	(56,863)	-	-
Less Prior Year Project Carryover [2]	(39,400)	(643,506)	(640,262)	-
Total Estimated Adjusted Beginning Fund Balance	**1,445,332**	**1,328,123**	**2,900,291**	**2,361,566**
Increase (Decrease) From Operations	583,160	2,212,429	(538,725)	(895,787)
Estimated Ending Fund Balance Before Reserves	**2,028,492**	**3,540,553**	**2,361,566**	**1,465,778**
Less Encumbrance Carryover Reserve [1]	(56,863)	-	-	-
Less Project Carryover Reserve [2]	(643,506)	(640,262)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**1,328,123**	**2,900,291**	**2,361,566**	**1,465,778**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

4005 - Fleet Replacement	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Charges for Services	6,657,871	8,948,555	8,832,175	9,626,283
Use of Property and Money	564,184	355,813	383,342	428,073
Other Revenue	239,099	661,716	-	-
Transfers In - Operating	-	40,525	11,750,795	44,694
Prior Year Encumbrance Carryover [1]	6,984,194	5,026,517	7,997,952	-
TOTAL	**14,445,348**	**15,033,126**	**28,964,264**	**10,099,050**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Fleet	10,844,715	5,275,043	19,662,356	14,225,360
Other Expenditures/Expenses	130,908	273,122	147,862	145,804
Transfers Out - Operating	34,555	-	250,000	-
TOTAL	**11,010,178**	**5,548,164**	**20,060,218**	**14,371,164**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Project Related Revenues including Revenue Carryover	-	-	163,215	-
Transfers In - Loans	576,848	1,258,737	758,779	770,254
Prior Year Project Expenditure/Expense Carryover [2]	-	-	274,289	-
TOTAL	**576,848**	**1,258,737**	**1,196,283**	**770,254**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Project Related Expenditures including Expenditure Carryover	-	51	438,127	29,020
Transfers Out - Loans	-	-	1,275,000	-
TOTAL	**-**	**51**	**1,713,127**	**29,020**
INCREASE (DECREASE) FROM OPERATIONS	**4,012,018**	**10,743,648**	**8,387,202**	**(3,530,880)**
Total Estimated Beginning Fund Balance	**33,671,581**	**30,699,405**	**36,416,536**	**36,531,498**
Less Prior Year Encumbrance Carryover [1]	(6,984,194)	(5,026,517)	(7,997,952)	-
Less Prior Year Project Carryover [2]	-	-	(274,289)	-
Total Estimated Adjusted Beginning Fund Balance	**26,687,387**	**25,672,888**	**28,144,296**	**36,531,498**
Increase (Decrease) From Operations	4,012,018	10,743,648	8,387,202	(3,530,880)
Estimated Ending Fund Balance Before Reserves	**30,699,405**	**36,416,536**	**36,531,498**	**33,000,617**
Less Encumbrance Carryover Reserve [1]	(5,026,517)	(7,997,952)	-	-
Less Project Carryover Reserve [2]	-	(274,289)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**25,672,888**	**28,144,296**	**36,531,498**	**33,000,617**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

4031 - Equipment Replacement	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Charges for Services	300,000	2,843,403	226,688	365,796
Use of Property and Money	9,469	35,556	8,231	55,536
Other Revenue	-	-	74,100	-
Transfers In - Operating	-	1,495,631	-	-
Prior Year Encumbrance Carryover [1]	673,301	-	14,035	-
TOTAL	**982,770**	**4,374,590**	**323,054**	**421,332**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Police Administration	-	11,999	-	39,718
Records Property	-	-	-	17,606
Police Communications	-	-	-	10,000
Patrol	4,141	65,994	-	-
Investigations	-	-	-	29,096
Fire Operations	-	64,607	6,036	-
Fire Support Services	672,975	31,010	221,593	-
Fire Hazardous Materials Response	-	-	-	70,000
Aquatics	22,151	42,160	70,999	-
Roseville Sports Center	16,906	-	4,000	-
Maidu Community Center	8,773	-	2,800	-
Library	22,000	15,567	-	-
Building Maintenance	10,346	-	-	-
Other Expenditures/Expenses	-	42	19	126
Transfers Out - Operating	11,879	-	-	-
TOTAL	**769,171**	**231,379**	**305,447**	**166,546**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Prior Year Project Expenditure/Expense Carryover [2]	-	-	2,257,000	-
TOTAL	**-**	**-**	**2,257,000**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Project Related Expenditures including Expenditure Carryover	-	-	2,315,695	256,700
TOTAL	**-**	**-**	**2,315,695**	**256,700**
INCREASE (DECREASE) FROM OPERATIONS	**213,599**	**4,143,210**	**(41,088)**	**(1,914)**
Total Estimated Beginning Fund Balance	**1,215,533**	**755,831**	**4,899,041**	**2,586,918**
Less Prior Year Encumbrance Carryover [1]	(673,301)	-	(14,035)	-
Less Prior Year Project Carryover [2]	-	-	(2,257,000)	-
Total Estimated Adjusted Beginning Fund Balance	**542,232**	**755,831**	**2,628,006**	**2,586,918**
Increase (Decrease) From Operations	213,599	4,143,210	(41,088)	(1,914)
Estimated Ending Fund Balance Before Reserves	**755,831**	**4,899,041**	**2,586,918**	**2,585,004**
Less Encumbrance Carryover Reserve [1]	-	(14,035)	-	-
Less Project Carryover Reserve [2]	-	(2,257,000)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**755,831**	**2,628,006**	**2,586,918**	**2,585,004**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

4061 - Facility Services	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Charges for Services	5,493,113	5,870,772	5,906,091	6,248,823
Grants and Contributions	48,773	61,977	-	-
Use of Property and Money	9,899	31,243	11,552	29,968
Other Revenue	13,160	17,371	-	-
Transfers In - Operating	-	-	4,830	-
Prior Year Encumbrance Carryover [1]	-	51,999	60,363	-
TOTAL	**5,564,945**	**6,033,363**	**5,982,836**	**6,278,791**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Custodial Services	1,004,524	1,228,698	1,606,223	1,964,859
Building Maintenance	3,051,551	3,367,525	3,966,629	4,152,008
Facility Rehabilitation	95	-	-	-
Other Expenditures/Expenses	629,994	413,525	555,744	693,428
TOTAL	**4,686,165**	**5,009,748**	**6,128,596**	**6,810,294**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Prior Year Project Expenditure/Expense Carryover [2]	9,400	4,295	1,876	-
TOTAL	**9,400**	**4,295**	**1,876**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Project Related Expenditures including Expenditure Carryover	5,105	2,419	1,876	627
TOTAL	**5,105**	**2,419**	**1,876**	**627**
INCREASE (DECREASE) FROM OPERATIONS	**883,075**	**1,025,491**	**(145,760)**	**(532,130)**
Total Estimated Beginning Fund Balance	**617,385**	**1,491,060**	**2,460,257**	**2,252,258**
Less Prior Year Encumbrance Carryover [1]	-	(51,999)	(60,363)	-
Less Prior Year Project Carryover [2]	(9,400)	(4,295)	(1,876)	-
Total Estimated Adjusted Beginning Fund Balance	**607,985**	**1,434,766**	**2,398,018**	**2,252,258**
Increase (Decrease) From Operations	883,075	1,025,491	(145,760)	(532,130)
Estimated Ending Fund Balance Before Reserves	**1,491,060**	**2,460,257**	**2,252,258**	**1,720,127**
Less Encumbrance Carryover Reserve [1]	(51,999)	(60,363)	-	-
Less Project Carryover Reserve [2]	(4,295)	(1,876)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**1,434,766**	**2,398,018**	**2,252,258**	**1,720,127**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

4065 - Facility Rehabilitation	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Charges for Services	1,794,609	1,513,136	2,482,814	1,833,557
Use of Property and Money	14,659	37,811	16,134	43,167
Transfers In - Operating	-	1,545,631	216	-
Prior Year Encumbrance Carryover [1]	5,958	-	-	-
TOTAL	**1,815,226**	**3,096,579**	**2,499,164**	**1,876,724**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Building Maintenance	2,775	-	-	-
Facility Rehabilitation	202,462	139,908	251,806	450,502
Other Expenditures/Expenses	60,627	48,276	98,799	145,472
TOTAL	**265,865**	**188,184**	**350,605**	**595,974**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Prior Year Project Expenditure/Expense Carryover [2]	389,748	825,372	1,348,113	-
TOTAL	**389,748**	**825,372**	**1,348,113**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Project Related Expenditures including Expenditure Carryover	746,256	957,033	3,878,133	1,891,167
TOTAL	**746,256**	**957,033**	**3,878,133**	**1,891,167**
INCREASE (DECREASE) FROM OPERATIONS	**1,192,853**	**2,776,734**	**(381,461)**	**(610,417)**
Total Estimated Beginning Fund Balance	**839,313**	**1,636,460**	**3,587,822**	**1,858,247**
Less Prior Year Encumbrance Carryover [1]	(5,958)	-	-	-
Less Prior Year Project Carryover [2]	(389,748)	(825,372)	(1,348,113)	-
Total Estimated Adjusted Beginning Fund Balance	**443,607**	**811,088**	**2,239,708**	**1,858,247**
Increase (Decrease) From Operations	1,192,853	2,776,734	(381,461)	(610,417)
Estimated Ending Fund Balance Before Reserves	**1,636,460**	**3,587,822**	**1,858,247**	**1,247,831**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	(825,372)	(1,348,113)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**811,088**	**2,239,708**	**1,858,247**	**1,247,831**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

4101 - Information Technology Operations	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Charges for Services	12,265,979	13,035,498	13,747,041	15,171,811
Use of Property and Money	14,543	52,598	15,174	49,607
Transfers In - Operating	-	-	13,146	-
Prior Year Encumbrance Carryover [1]	37,726	44,390	228,938	-
TOTAL	**12,318,248**	**13,132,486**	**14,004,299**	**15,221,418**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Strategic Plan and Digital Communications	2,668,785	2,802,084	3,053,958	3,525,505
Security	333,887	265,413	744,157	1,185,605
Database and Cloud	-	-	-	-
Data Intelligence	1,247,883	1,477,147	1,885,939	2,175,881
Network Infrastructure	2,612,969	2,295,088	2,620,940	2,780,497
GIS Analytics	-	-	-	-
Business Solutions	1,118,672	1,827,488	2,592,915	2,578,201
Client Services	1,128,203	1,316,257	1,292,516	1,741,645
Enterprise Solutions	1,151,395	730,675	1,061,711	1,408,686
Other Expenditures/Expenses	653,047	1,006,073	1,000,159	987,093
Transfers Out - Operating	-	-	-	-
TOTAL	**10,914,840**	**11,720,226**	**14,252,295**	**16,383,113**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Project Related Revenues including Revenue Carryover	-	-	-	-
Prior Year Project Expenditure/Expense Carryover [2]	-	436,270	436,023	-
TOTAL	**-**	**436,270**	**436,023**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Project Related Expenditures including Expenditure Carryover	26,730	247	653,698	40,000
TOTAL	**26,730**	**247**	**653,698**	**40,000**
INCREASE (DECREASE) FROM OPERATIONS	**1,376,678**	**1,848,283**	**(465,671)**	**(1,201,695)**
Total Estimated Beginning Fund Balance	**1,157,650**	**2,496,602**	**3,864,225**	**2,733,594**
Less Prior Year Encumbrance Carryover [1]	(37,726)	(44,390)	(228,938)	-
Less Prior Year Project Carryover [2]	-	(436,270)	(436,023)	-
Total Estimated Adjusted Beginning Fund Balance	**1,119,924**	**2,015,942**	**3,199,265**	**2,733,594**
Increase (Decrease) From Operations	1,376,678	1,848,283	(465,671)	(1,201,695)
Estimated Ending Fund Balance Before Reserves	**2,496,602**	**3,864,225**	**2,733,594**	**1,531,899**
Less Encumbrance Carryover Reserve [1]	(44,390)	(228,938)	-	-
Less Project Carryover Reserve [2]	(436,270)	(436,023)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**2,015,942**	**3,199,265**	**2,733,594**	**1,531,899**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

4105 - Information Technology Replacement	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Charges for Services	408,079	510,108	1,807,576	1,437,675
Use of Property and Money	9,726	28,593	10,019	31,658
Transfers In - Operating	-	1,545,631	-	-
TOTAL	**417,805**	**2,084,332**	**1,817,595**	**1,469,333**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Data Intelligence	-	-	-	-
Network Infrastructure	34,248	34,248	-	-
Client Services	-	-	-	-
Other Expenditures/Expenses	-	45	23	-
TOTAL	**34,248**	**34,293**	**23**	**-**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Project Related Revenues including Revenue Carryover	-	-	-	-
Prior Year Project Expenditure/Expense Carryover [2]	347,565	675,696	944,525	-
TOTAL	**347,565**	**675,696**	**944,525**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Project Related Expenditures including Expenditure Carryover	126,435	241,277	2,792,024	1,437,675
TOTAL	**126,435**	**241,277**	**2,792,024**	**1,437,675**
INCREASE (DECREASE) FROM OPERATIONS	**604,687**	**2,484,459**	**(29,927)**	**31,658**
Total Estimated Beginning Fund Balance	**753,987**	**1,011,109**	**2,819,872**	**1,845,420**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	(347,565)	(675,696)	(944,525)	-
Total Estimated Adjusted Beginning Fund Balance	**406,422**	**335,413**	**1,875,347**	**1,845,420**
Increase (Decrease) From Operations	604,687	2,484,459	(29,927)	31,658
Estimated Ending Fund Balance Before Reserves	**1,011,109**	**2,819,872**	**1,845,420**	**1,877,078**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	(675,696)	(944,525)	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**335,413**	**1,875,347**	**1,845,420**	**1,877,078**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

4211 - Workers Compensation	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Charges for Services	3,993,355	4,113,557	6,062,316	7,988,334
Use of Property and Money	140,633	78,111	117,514	102,463
Other Revenue	1,143,462	104,513	-	-
TOTAL	**5,277,449**	**4,296,181**	**6,179,830**	**8,090,797**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Human Resources Administration	-	136	-	-
Risk Management	5,587,900	5,965,625	5,635,938	6,712,095
Other Expenditures/Expenses	-	216	268	232
TOTAL	**5,587,900**	**5,965,977**	**5,636,206**	**6,712,327**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
TOTAL	**-**	**-**	**-**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
TOTAL	**-**	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**(310,451)**	**(1,669,796)**	**543,624**	**1,378,470**
Total Estimated Beginning Fund Balance	**11,115,181**	**10,804,730**	**9,134,934**	**9,678,558**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**11,115,181**	**10,804,730**	**9,134,934**	**9,678,558**
Increase (Decrease) From Operations	(310,451)	(1,669,796)	543,624	1,378,470
Estimated Ending Fund Balance Before Reserves	**10,804,730**	**9,134,934**	**9,678,558**	**11,057,028**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**10,804,730**	**9,134,934**	**9,678,558**	**11,057,028**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

4231 - General Liability	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Charges for Services	2,110,063	2,411,881	4,382,950	6,831,129
Grants and Contributions	2,243	-	-	-
Use of Property and Money	47,569	1,400	40,703	17,573
TOTAL	**2,159,875**	**2,413,281**	**4,423,653**	**6,848,702**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Risk Management	3,555,243	4,799,738	5,823,095	6,921,417
Other Expenditures/Expenses	-	37	93	-
TOTAL	**3,555,243**	**4,799,775**	**5,823,188**	**6,921,417**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
TOTAL	**-**	**-**	**-**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
TOTAL	**-**	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**(1,395,369)**	**(2,386,494)**	**(1,399,535)**	**(72,715)**
Total Estimated Beginning Fund Balance	**5,254,112**	**3,858,743**	**1,472,250**	**72,715**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**5,254,112**	**3,858,743**	**1,472,250**	**72,715**
Increase (Decrease) From Operations	(1,395,369)	(2,386,494)	(1,399,535)	(72,715)
Estimated Ending Fund Balance Before Reserves	**3,858,743**	**1,472,250**	**72,715**	**-**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**3,858,743**	**1,472,250**	**72,715**	**-**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

4251 - Unemployment Insurance	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Charges for Services	124,656	332,149	414,855	500,040
Grants and Contributions	3,947	-	-	-
Use of Property and Money	5,469	6,801	3,539	14,151
Other Revenue	546,604	-	-	-
Transfers In - Operating	-	634,000	221	-
TOTAL	**680,676**	**972,950**	**418,615**	**514,191**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Risk Management	671,736	62,075	5,865	5,695
Other Expenditures/Expenses	-	107,416	401,592	500,040
TOTAL	**671,736**	**169,491**	**407,457**	**505,735**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
TOTAL	**-**	**-**	**-**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
TOTAL	**-**	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**8,940**	**803,459**	**11,158**	**8,456**
Total Estimated Beginning Fund Balance	**401,405**	**410,345**	**1,213,804**	**1,224,962**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**401,405**	**410,345**	**1,213,804**	**1,224,962**
Increase (Decrease) From Operations	8,940	803,459	11,158	8,456
Estimated Ending Fund Balance Before Reserves	**410,345**	**1,213,804**	**1,224,962**	**1,233,418**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**410,345**	**1,213,804**	**1,224,962**	**1,233,418**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary

4279 - General Benefits	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
Charges for Services	2,032,885	2,070,359	2,302,727	2,308,387
Use of Property and Money	(3,208)	7,781	1,634	15,185
Other Revenue	208	-	-	-
Transfers In - Operating	-	-	1,715	-
Prior Year Encumbrance Carryover [1]	-	-	-	-
TOTAL	**2,029,885**	**2,078,140**	**2,306,076**	**2,323,572**
OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
Risk Management	2,369,712	387,110	445,498	450,281
Other Expenditures/Expenses	-	1,617,656	1,892,916	1,891,447
TOTAL	**2,369,712**	**2,004,766**	**2,338,414**	**2,341,728**
NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER				
TOTAL	**-**	**-**	**-**	**-**
NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT				
TOTAL	**-**	**-**	**-**	**-**
INCREASE (DECREASE) FROM OPERATIONS	**(339,827)**	**73,373**	**(32,338)**	**(18,156)**
Total Estimated Beginning Fund Balance	**1,467,564**	**1,127,737**	**1,201,110**	**1,168,772**
Less Prior Year Encumbrance Carryover [1]	-	-	-	-
Less Prior Year Project Carryover [2]	-	-	-	-
Total Estimated Adjusted Beginning Fund Balance	**1,467,564**	**1,127,737**	**1,201,110**	**1,168,772**
Increase (Decrease) From Operations	(339,827)	73,373	(32,338)	(18,156)
Estimated Ending Fund Balance Before Reserves	**1,127,737**	**1,201,110**	**1,168,772**	**1,150,616**
Less Encumbrance Carryover Reserve [1]	-	-	-	-
Less Project Carryover Reserve [2]	-	-	-	-
ESTIMATED UNRESTRICTED ENDING FUND BALANCE	**1,127,737**	**1,201,110**	**1,168,772**	**1,150,616**

[1, 2, or 3] End notes are available on the last page of the Fund Summaries section.

Fund Summary - End Notes

[1]

Prior Year Encumbrance Carryover

Prior year encumbrance carryovers are included as operating revenue since they represent the reserve set aside to cover the carryover expenses/expenditures from the prior year. The beginning fund balance has been adjusted down by the amount of these reserves.

[2]

Prior Year Project Carryover

Prior year project carryovers are included as non-operating revenue and expenditures/expenses since they represent the reserve set aside to cover prior year project budgets. The beginning fund balance has been adjusted down by the amount of these reserves.

Project budget and carryover detail by fund

Projects by Fund	FY2020-21 to FY2021-22 Project Carryover Reserve (net of revenue)	FY2021-22 Expenditure/ Expense Actuals	FY2022-23 Revenue Budget Including Prior Year Carryover	FY2021-22 to FY2022-23 Project Carryover Reserve (net of revenue)	FY2022-23 Expenditure Budget Including Prior Year Carryover	FY2023-24 Revenue Budget	FY2023-24 Expenditure/ Expense Budget
1001 - General							
289999 - Development Consolidated Billing	(21,776)	5,975,568	6,005,853	(41,065)	5,964,789	5,850,000	5,850,000
400002 - Rocky Ridge To Old Auburn Drainage	60,988	-	-	60,988	60,988	-	-
400004 - Park Site 56 Gibson Park	-	-	-	268,001	268,001	-	-
400013 - City Facilities Security Improvements	116,478	-	-	116,478	116,478	-	-
400016 - Enterprise Asset Management	23,966	-	-	23,966	23,966	-	-
400017 - CAD and RMS Replacement	137,769	135,006	-	2,763	2,763	-	-
400029 - Multi Hazard Plan Update	212,059	1,638	149,943	210,420	250,420	-	45,000
400056 - Flood Alert System Replacement Project	23,834	56,757	51,657	45,434	97,090	-	-
400068 - Roseville Soccer Complex	-	-	-	-	24,550,000	-	5,316,287
400091 - 800 Mhz Radio System Replacement	20,167	-	-	20,167	20,167	-	-
400204 - Confluence to Tiffany	83,656	754	-	82,902	82,902	-	-
500088 - Corridor Planning	1,200,000	69,047	-	1,130,953	1,130,953	-	-
500091 - Parcel Ownership Research and Title Clarification - UPRR	139,448	10,312	-	129,136	129,136	-	-
500102 - Solaire Park - WB-50	-	-	-	208,553	208,553	-	-
500127 - Martha Riley Library Building Controls and Boiler Replacement	68,534	118,165	-	27,236	27,236	-	-
500128 - FY2020-21 GF Parking Structures - Renovation and Restoration	490,970	173,160	-	317,810	317,810	-	-
500129 - FY2020-21 GF Rental Facilities - Renovation and Restoration	226,848	35,421	-	191,426	191,426	-	-
500173 - Relocation of Overhead Electric Lines on Parcel F55	178,021	204,683	-	43,338	43,338	-	-
500188 - Roseville Aquatics Center Slide and Play Pool Replacement	-	249,105	-	50,895	50,895	-	-
500210 - FY2021-22 Corporation Yard Building B - Parking Lot Rehabilitation	-	-	-	15,000	15,000	-	-
500211 - FY2021-22 GF Citywide Parking Lot Rehabilitation	-	113,397	-	36,603	36,603	-	-
500213 - FY2021-22 Civic Center - Renovation and Restoration	-	1	-	36,451	36,451	-	-
500217 - PRL Department Strategic Plan	200,000	170,879	-	29,121	29,121	-	-
500224 - 2021 General Fund Arterial Resurfacing Project	-	19,114	-	4,380,886	4,380,886	-	-
500259 - Storm Drain Repair Project	-	-	-	-	-	-	1,450,000
500277 - FY2022-23 Data Center Environm System and Passport Ctr HVAC Replac	-	-	-	-	211,184	-	-
500288 - Hillcrest Neighborhood Roadway Resurfacing Project	-	961	-	(961)	1,199,039	-	-
500301 - Police Department Expansion Project	-	-	-	-	66,000	-	-
500302 - Real Time Crime Center Equipment	-	-	-	199,000	199,000	-	-
500303 - Real Time Crime Center Facility Improvements	-	-	-	41,000	41,000	-	-
500317 - Traffic Signal and Roadway Improvements for Roseville Soccer Complex	-	-	-	-	-	-	899,463
500322 - Blue Oaks Blvd Widening	-	-	-	-	4,000,000	-	-
500323 - Parking Lot at the Maidu Soccer Fields	-	-	-	-	450,000	-	-
500324 - Vernon Atlantic Multimodal Safety Improvement Project	-	-	-	-	180,000	-	-
500325 - General Plan Update	-	-	-	-	279,103	-	200,000
500359 - Regulatory Floodplain Completion and Documentation Project	-	-	-	-	-	-	275,000
500363 - Outlets at Roseville Aquatics Complex	-	-	-	-	-	-	40,000
500364 - Card Key Access Upgrades at the Downtown Library	-	-	-	-	-	-	34,500
500366 - Fire Station No. 3 Dorm Restroom Improvements	-	-	-	-	-	-	35,000
500367 - New Card Key Access System at Fire Training Center	-	-	-	-	-	-	76,000
500368 - Security Cameras at Fire Training Center	-	-	-	-	-	-	90,000
500379 - Public Records Request Implementation	-	-	-	-	-	-	11,320
500395 - Facility Improvements - Americans with Disabilities Act	-	-	-	-	-	-	40,000
500398 - Corporation Yard Administration Intrusion Alarm Replacement	-	-	-	-	-	-	18,395
500407 - Parking Lot Rehabilitation and Park Facilities	-	-	-	-	-	-	66,900
700012 - Co-Location and Liaison for Family Mobile Crisis Team	-	-	13,734	-	13,734	-	-
700013 - FY19 Local Justice Assistance Grant Program - 2019-DJ-BX-0105	-	7,288	-	-	-	-	-
700014 - Department of Justice Tobacco Grant DOJ-PROP56-2019-20-1-053	(153,756)	35,107	435,477	(11,960)	423,517	-	-
700017 - CA DOJ-SAE 2019-2020-08 DOJ Sexual Assault Examination Grant	-	49,190	-	-	-	-	-
700018 - Neighborhood Policing Grant Agreement Sutter Roseville Medical Center	(44,875)	456,170	78,131	(54,109)	24,022	-	-
700019 - Housing Element - LEAP HCD Grant	-	48,871	274,153	-	274,153	-	-

Fund Summary - End Notes

Projects by Fund	FY2020-21 to FY2021-22 Project Carryover Reserve (net of revenue)	FY2021-22 Expenditure/ Expense Actuals	FY2022-23 Revenue Budget Including Prior Year Carryover	FY2021-22 to FY2022-23 Project Carryover Reserve (net of revenue)	FY2022-23 Expenditure Budget Including Prior Year Carryover	FY2023-24 Revenue Budget	FY2023-24 Expenditure/ Expense Budget
700020 - Corridor Planning - SB2 Program HCD Grant	-	236,133	28,633	-	28,633	-	-
700022 - 2020-DJ-BX-0133 FY20 Local JAG Program	-	15,591	-	-	-	-	-
700023 - Homeland Security Grant for Radioactive Isotope Identifier Detector	(1,214)	-	-	-	-	-	-
700024 - Homeland Security Grant for Hazardous Materials Detectors and Laptop	-	-	-	-	-	-	-
700025 - Cal OES Grant Hazardous Materials Derailment Training Facility	(84,291)	-	100,000	(84,291)	15,709	-	-
700033 - Corridor Planning - REAP 2-0 SACOG Grant	-	61,929	238,071	-	238,071	-	-
700034 - CalOES grant - Hazardous Materials Training Center 2021	-	34,387	415,613	-	415,613	-	-
700036 - FY21 Local Justice Assistance Grant Program	-	3,852	16,062	-	16,062	-	-
700037 - 2019 HSG PCOES - Hazmat SCBA Canisters and Air Hoses	-	51,200	-	-	-	-	-
700038 - UASI Personal Thermal Imaging Cameras Grant	-	40,317	-	-	-	-	-
700049 - Sports Field Fencing	-	-	-	-	565,000	-	-
Total Fund: 1001 - General	**2,876,826**	**8,373,989**	**7,807,327**	**7,476,141**	**46,674,812**	**5,850,000**	**14,447,865**
1030 - Strategic Improvement							
400068 - Roseville Soccer Complex	-	-	-	-	7,300,000	-	4,305,070
400126 - East Radio Site Relocation	1,024,566	46,599	-	977,967	977,967	-	-
500031 - Passport Center	(1,740)	-	-	-	-	-	-
500075 - 320 Vernon Street Sale Preparation	226,104	-	-	226,104	226,104	-	-
500215 - 401 Oak Street Site Work	-	2,638,017	-	790,632	790,632	-	-
500221 - Land Purchase for Sports Park Complex	-	3,000,000	-	2,227,200	922,130	-	-
500299 - Baseline Traffic Signals	-	-	-	-	2,000,000	-	-
Total Fund: 1030 - Strategic Improvement	**1,248,930**	**5,684,616**	**-**	**4,221,902**	**12,216,833**	**-**	**4,305,070**
1130 - Stormwater							
400201 - Saugstad Urban Rivers Grant Bank Stabilization Project	(100,829)	441,820	12,000	(10,687)	1,313	-	-
Total Fund: 1130 - Stormwater	**(100,829)**	**441,820**	**12,000**	**(10,687)**	**1,313**	**-**	**-**
1201 - Roseville Youth Sports Coalition							
500034 - Dugout Rehabilitation at Maidu Regional Park	168	-	-	168	168	-	-
500087 - Maidu Soccer Complex Turf Conversion	5,970	2,813	-	3,158	3,158	-	-
Total Fund: 1201 - Roseville Youth Sports Coalition	**6,139**	**2,813**	**-**	**3,326**	**3,326**	**-**	**-**
2107 - Highland Reserve North CFD 2 SD							
500307 - Erven Park Play Structure Replacement	-	-	-	-	230,000	-	-
500308 - Pineschi Park Play Structure Replacement	-	-	-	-	270,000	-	-
500309 - Stephenson Park Play Structure Replacement	-	-	-	-	170,000	-	-
Total Fund: 2107 - Highland Reserve North CFD 2 SD	**-**	**-**	**-**	**-**	**670,000**	**-**	**-**
2201 - Community Development Block Grant							
500298 - Johnson Pool Renovations	-	-	-	-	-	280,000	280,000
Total Fund: 2201 - Community Development Block Grant	**-**	**-**		**-**	**-**	**280,000**	**280,000**
2270 - Grants							
500298 - Johnson Pool Renovations	-	-	280,000	-	280,000	(280,000)	(280,000)
700028 - Emergency Rental Assistance Program	4,160,102	3,597,489	-	562,613	562,613	-	-
700031 - Permanent Local Housing Allocation Grant	2,240,020	445,351	2,240,020	2,653	2,242,673	-	-
700032 - Emergency Rental Assistance Program - Round 2	-	-	-	1,789,827	1,789,827	-	-
700035 - FY2020 Homeland Security Grant Program - Urban Area Security Initiative	-	-	245,000	-	245,000	-	-
700040 - Local Housing Trust Fund Award	-	-	2,816,345	-	2,816,345	1,031,250	1,031,250
700041 - Selective Traffic Enforcement Program STEP	-	-	175,000	-	175,000	-	-
700045 - FY22 Edward Byrne Memorial JAG Program	-	-	21,343	-	21,343	-	-
700046 - Law Enforcement Agency De-Escalation Grant	-	-	150,000	-	150,000	-	-
700047 - FY2020 Homeland Security Grant Program	-	-	102,760	-	102,760	-	-
700048 - FY2021 Homeland Security Grant Program	-	-	37,499	-	37,499	-	-
700049 - Sports Field Fencing	-	-	250,000	-	250,000	-	-
700050 - GCMS - Hazmat Spectrometer	-	-	81,000	-	81,000	-	-
700051 - FY2020 Homeland Security Grant Program - UASI Barriers	-	-	152,940	-	152,940	-	-
Total Fund: 2270 - Grants	**6,400,122**	**4,042,840**	**6,551,907**	**2,355,094**	**8,907,001**	**751,250**	**751,250**
2280 - Federal Stimulus Reserve - ARPA							
400068 - Roseville Soccer Complex	-	-	-	-	-	-	2,403,643
500246 - Weber Park Renovations	-	-	-	-	3,324,869	-	2,025,000
500298 - Johnson Pool Renovations	-	-	-	-	3,681,001	-	400,000
500304 - Entrepreneurship Center	-	74,039	-	1,087,961	1,087,961	-	-
500305 - Zero Emission Bus Depot Project	-	-	-	-	734,346	-	-
Total Fund: 2280 - Federal Stimulus Reserve - ARPA	**-**	**74,039**	**-**	**1,087,961**	**8,828,177**	**-**	**4,828,643**

Fund Summary - End Notes

Projects by Fund	FY2020-21 to FY2021-22 Project Carryover Reserve (net of revenue)	FY2021-22 Expenditure/ Expense Actuals	FY2022-23 Revenue Budget Including Prior Year Carryover	FY2021-22 to FY2022-23 Project Carryover Reserve (net of revenue)	FY2022-23 Expenditure Budget Including Prior Year Carryover	FY2023-24 Revenue Budget	FY2023-24 Expenditure/ Expense Budget
2301 - State Gas Tax							
400016 - Enterprise Asset Management	5,444	-	-	5,444	5,444	-	-
400018 - Storm Drain Project	68,745	-	-	68,745	68,745	-	-
400074 - Woodcreek Oaks Widening	34,878	-	-	34,878	34,878	-	-
400096 - 2017 Arterial Resurfacing	723,463	60,859	(14,754)	662,604	647,849	-	-
400097 - Roller Compacted Concrete Pilot Project (RCC)	13,586	109	-	13,478	13,478	-	-
400137 - 2018 Curb, Gutter, Sidewalk, and ADA Ramp Project	13,281	-	-	13,281	13,281	-	-
500162 - 2021 Cirby Creek Bank Stabilization and Outfall Repair	1,422	1,177	-	245	245	-	-
Total Fund: 2301 - State Gas Tax	**860,818**	**62,144**	**(14,754)**	**798,673**	**783,919**	**-**	**-**
2305 - Highway Users Tax							
400016 - Enterprise Asset Management	7,412	-	-	7,412	7,412	-	-
400073 - 2017 Residential Resurfacing	46,183	-	-	46,183	46,183	-	-
400096 - 2017 Arterial Resurfacing	1,596,232	5,155,154	2,882,504	1,878,188	4,760,692	-	-
400097 - Roller Compacted Concrete Pilot Project (RCC)	15,189	121	-	15,067	15,067	-	-
400137 - 2018 Curb, Gutter, Sidewalk, and ADA Ramp Project	168,955	-	-	168,955	168,955	-	-
400139 - 2019 Residential Resurfacing	16,798	1,246	-	15,552	15,552	-	-
400201 - Saugstad Urban Rivers Grant Bank Stabilization Project	35,000	35,000	-	-	-	-	-
500066 - 2020 Curb, Gutter, Sidewalk, and ADA Ramp Project	262,399	74,312	-	188,087	188,087	-	-
500070 - Washington Blvd All American Roundabout	36,692	7,228	-	469,335	469,335	-	-
500117 - Sun City Roadway Resurfacing	1,936,741	1,613,490	-	723,251	3,603,251	-	400,000
500118 - Vernon Street Roundabout	92,773	178	-	92,595	6,724	-	-
500162 - 2021 Cirby Creek Bank Stabilization and Outfall Repair	4,205	4,121	-	84	325,084	-	-
500224 - 2021 General Fund Arterial Resurfacing Project	-	-	-	-	1,400,000	-	-
500259 - Storm Drain Repair Project	-	-	-	-	50,000	-	-
500288 - Hillcrest Neighborhood Roadway Resurfacing Project	-	14,050	-	385,950	385,950	-	-
500324 - Vernon Atlantic Multimodal Safety Improvement Project	-	-	-	-	-	-	-
500357 - Templeton Court Roadway Repair	-	-	-	-	-	-	60,000
500358 - Storm Drain Outfall Repairs	-	-	-	-	-	-	50,000
500361 - Los Cerritos Roseville Heights Residential Resurfacing	-	-	-	-	-	-	100,000
700015 - Local Roadway Safety Plan - LRSPL-5182-080	19,475	71,885	16,388	15,273	31,662	-	-
Total Fund: 2305 - Highway Users Tax	**4,238,054**	**6,976,786**	**2,898,892**	**4,005,933**	**11,473,955**	**-**	**610,000**
2307 - Road Maintenance and Rehab							
400097 - Roller Compacted Concrete Pilot Project (RCC)	5,747	46	-	5,701	5,701	-	-
400139 - 2019 Residential Resurfacing	153,442	16,295	-	137,147	137,147	-	-
500117 - Sun City Roadway Resurfacing	1,203,737	2,011,003	-	3,252,734	5,172,734	250,000	4,250,000
500288 - Hillcrest Neighborhood Roadway Resurfacing Project	-	-	-	1,400,000	1,400,000	-	-
Total Fund: 2307 - Road Maintenance and Rehab	**1,362,926**	**2,027,344**	**-**	**4,795,582**	**6,715,582**	**250,000**	**4,250,000**
2321 - Traffic Safety							
500164 - Eureka Road Bridge Repair	3,251	-	-	3,251	3,251	-	-
Total Fund: 2321 - Traffic Safety	**3,251**	**-**	**-**	**3,251**	**3,251**	**-**	**-**
2591 - Diamond Oaks							
500086 - FY2019-20 Golf Course Facility Renovation and Restoration	6,233	-	-	6,233	-	-	-
500125 - FY2020-21 PRL and Golf Courses - Renovation and Restoration	30,948	23,041	-	7,908	267	-	-
500207 - FY2021-22 Diamond Oaks Golf Course - Facilities Rehab and Repair	-	2,047	-	42,953	38,494	-	-
500249 - FY2022-23 Diamond Oaks Golf Facility Renovations and Restoration	-	-	-	-	200,000	-	-
Total Fund: 2591 - Diamond Oaks	**37,182**	**25,088**	**-**	**57,094**	**238,761**	**-**	**-**
2594 - Woodcreek							
500086 - FY2019-20 Golf Course Facility Renovation and Restoration	10,338	-	-	10,338	-	-	-
500125 - FY2020-21 PRL and Golf Courses - Renovation and Restoration	37,664	602	-	37,062	89	-	-
500206 - FY2021-22 Woodcreek Oaks Golf Course - Facilities Rehab and Repair	-	11,464	-	93,536	80,829	-	-
500277 - FY2022-23 Data Center Environm System and Passport Ctr HVAC Replac	-	-	-	-	4,600	-	-
500278 - FY2022-23 Data Centers UPS and Environmental System Replacement	-	-	-	-	2,101	-	-
500287 - FY2022-23 Woodcreek Oaks Golfcourse - Facilities Rehab & Repair	-	-	-	-	69,000	-	-
500297 - FY2022-23 Woodcreek Golf Facility Renovations and Restoration	-	-	-	-	800,000	-	-
500394 - Woodcreek Golf Club Bunker Renovation	-	-	-	-	-	-	400,000
500410 - Woodcreek Golf Course HVAC and Fire Alarm Replacement	-	-	-	-	-	-	410,000
Total Fund: 2594 - Woodcreek	**48,002**	**12,066**	**-**	**140,936**	**956,619**	**-**	**810,000**
2821 - Housing Trust							
700040 - Local Housing Trust Fund Award	-	-	-	-	2,816,345	-	1,031,250
Total Fund: 2821 - Housing Trust	**-**	**-**		**-**	**2,816,345**	**-**	**1,031,250**

Fund Summary - End Notes

Projects by Fund	FY2020-21 to FY2021-22 Project Carryover Reserve (net of revenue)	FY2021-22 Expenditure/ Expense Actuals	FY2022-23 Revenue Budget Including Prior Year Carryover	FY2021-22 to FY2022-23 Project Carryover Reserve (net of revenue)	FY2022-23 Expenditure Budget Including Prior Year Carryover	FY2023-24 Revenue Budget	FY2023-24 Expenditure/ Expense Budget
2824 - Affordable Housing In Lieu and Program Equity							
500026 - Johnson Pool Upgrade Affordable Housing	3	-	-	3	3	-	-
Total Fund: 2824 - Affordable Housing In Lieu and Program Equity	**3**	**-**	**-**	**3**	**3**	**-**	**-**
2841 - Housing Successor Low Mod							
700031 - Permanent Local Housing Allocation Grant	250,000	250,000	-	250,000	500,000	250,000	250,000
Total Fund: 2841 - Housing Successor Low Mod	**250,000**	**250,000**	**-**	**250,000**	**500,000**	**250,000**	**250,000**
3002 - North Central CFD 1							
500116 - Roseville Parkway Widening and Pleasant Grove Boulevard Triple Lefts	955,934	739,346	-	216,588	1,416,588	-	3,628,031
Total Fund: 3002 - North Central CFD 1	**955,934**	**739,346**	**-**	**216,588**	**1,416,588**	**-**	**3,628,031**
3016 - Diamond Creek CFD 1							
500158 - Diamond Creek Park Renovations and Upgrades	256,639	117,826	-	138,813	138,813	-	-
Total Fund: 3016 - Diamond Creek CFD 1	**256,639**	**117,826**	**-**	**138,813**	**138,813**	**-**	**-**
3130 - Parks Recreation and Library Capital Projects							
400125 - Roseville Aquatics Complex (RAC) Pool Rehabilitation	105,186	105,186	-	-	-	-	-
400136 - Maidu Trail Improvements	90,963	18,488	-	55,675	55,675	-	-
500034 - Dugout Rehabilitation at Maidu Regional Park	(57,357)	-	-	(168)	(168)	-	-
500073 - Maidu Covered Soccer Arena Improvements	80,460	67,322	-	13,137	4,582	-	-
500074 - Paving and Hardscape Repairs at Olympus Elliot and Crestmont Parks	41,738	33,084	-	-	-	-	-
500087 - Maidu Soccer Complex Turf Conversion	17,036	49,875	-	(2,964)	3,313	-	-
500090 - Recreation Management Software Replacement	170,438	35,974	-	134,464	134,464	-	-
500103 - Bleacher Replacement at the Roseville Sports Center	17,348	151	-	17,197	17,197	-	-
500104 - Park Restroom Auto Locks	27,000	-	-	27,000	47,000	-	-
500105 - Johnson Pool Upgrades - Phase 1	117,111	53,127	-	63,983	63,983	-	-
500106 - Shade Structure at Mahany All Weather Field	40,000	219	-	76,581	65,716	-	-
500107 - Maidu Skate Track	70,000	-	-	84,500	84,500	-	-
500108 - Misty Wood Play Structure Replacement	160,000	160,000	-	-	-	-	-
500109 - Royer Park Play Structure	195,069	20,604	177,952	274,465	703,417	-	-
500184 - Buljan Park Play Structure Replacement	-	86,999	-	1	1	-	-
500187 - Kenwood Oaks Park Play Structure Replacement	-	-	-	168,800	168,800	-	-
500188 - Roseville Aquatics Center Slide and Play Pool Replacement	-	1,622,658	-	327,342	327,342	-	-
500189 - Royer Park Maintenance Building Upgrades	-	1,195	-	175,805	47,805	-	-
500203 - Maidu Softball Restroom Upgrades	-	21,920	-	98,080	98,080	-	-
500239 - Blue Oaks Park Play Structure Replacement	-	-	-	-	169,744	-	-
500240 - Concession Facility at Royer Park	-	-	-	200,000	200,000	-	-
500242 - Lockridge Park Play Structure Replacement	-	-	-	-	169,744	-	-
500243 - Mahany Park Tennis Court Refurbishment	-	4,954	111,499	995,046	1,106,545	-	-
500244 - Mark White Park Play Structure Replacement	-	-	-	-	169,744	-	-
500247 - Buljan Student Union Roof Repairs	-	-	-	-	50,000	-	-
500250 - Mike Shellito Indoor Pool Replaster and Tile Replacements	-	-	-	300,000	300,000	-	-
500254 - System-wide Concrete Repairs	-	-	-	200,000	200,000	-	-
500382 - Barn Demolition and Removal	-	-	-	-	-	-	20,000
500383 - Basketball Court Replacement	-	-	-	-	-	-	268,000
500385 - Hall Park Play Structure Replacement	-	-	-	-	-	-	185,764
500386 - Maidu Community Center Digital Reader Board-Street Sign	-	-	-	-	-	-	50,000
500388 - Roseville Aquatics Complex Picnic Tables Shade Structure	-	-	-	-	-	-	78,300
500390 - Roseville Aquatics Complex Locker Rooms and Showers	-	-	-	-	-	-	55,000
500391 - FY2023-24 System-wide Concrete Repairs	-	-	-	-	-	-	206,000
500392 - Twinwood Park Play Structure Replacement	-	-	-	-	-	-	163,909
500393 - Veterans Park South Play Structure Replacement	-	-	-	-	-	-	185,764
700027 - Maidu Fitness Pods	-	63,697	-	1,303	1,303	-	-
Total Fund: 3130 - Parks Recreation and Library Capital Projects	**1,074,992**	**2,345,456**	**289,451**	**3,210,247**	**4,188,787**	**-**	**1,212,737**
3131 - Parks and Recreation Fee Funded Projects							
400159 - Recreation Capital Replacement	16,060	23,370	-	27,690	27,690	-	-
500252 - Recreation - Cycle Bikes Replacement	-	-	-	-	39,000	-	-
Total Fund: 3131 - Parks and Recreation Fee Funded Projects	**16,060**	**23,370**	**-**	**27,690**	**66,690**	**-**	**-**
3151 - Traffic Mitigation							
400001 - Cirby Way and Roseville Rd	741,156	36,010	-	705,146	705,146	-	-
400015 - Washington and Andora Widening	1,661,472	923,584	-	737,888	737,888	-	-
400057 - Blue Oaks Pleasant Grove CMS	-	(47,707)	-	47,707	47,707	-	-
400074 - Woodcreek Oaks Widening	814,321	-	-	814,321	814,321	-	-

Fund Summary - End Notes

Projects by Fund	FY2020-21 to FY2021-22 Project Carryover Reserve (net of revenue)	FY2021-22 Expenditure/ Expense Actuals	FY2022-23 Revenue Budget Including Prior Year Carryover	FY2021-22 to FY2022-23 Project Carryover Reserve (net of revenue)	FY2022-23 Expenditure Budget Including Prior Year Carryover	FY2023-24 Revenue Budget	FY2023-24 Expenditure/ Expense Budget
400097 - Roller Compacted Concrete Pilot Project (RCC)	13,387	107	-	13,280	13,280	-	-
400189 - City Traffic Model Update	272,906	73,644	17,000	324,262	466,262	-	125,000
400199 - Atlantic/Eureka I80 WB Onramp	(586,151)	24,804	649,918	(610,955)	38,963	-	-
500032 - Junction Vallejo Intersection	97,408	-	-	97,408	97,408	-	-
500051 - Downtown Pedestrian Safety Connected Vehicle Pilot Project	32,572	21,584	-	10,989	10,989	-	-
500070 - Washington Blvd All American Roundabout	-	-	-	450,000	450,000	-	-
500078 - Roseville Parkway Extension	1,129,155	804,592	-	836,564	1,586,564	-	-
500115 - Pleasant Grove Boulevard Widening Project	588,575	400,681	-	187,894	837,894	-	-
500171 - Westbrook Blvd Payson Ave Octave Ave Inters & Pleasant Grove CMS	277,708	24,139	-	253,569	253,569	-	-
500226 - Traffic Signal Maintenance Shop Expansion	-	-	-	-	200,000	-	-
500317 - Traffic Signal and Roadway Improvements for Roseville Soccer Complex	-	-	-	-	-	-	3,217,833
Total Fund: 3151 - Traffic Mitigation	**5,042,509**	**2,261,439**		**3,868,071**	**6,259,988**	**-**	**3,342,833**
3180 - Blue Oaks Blvd Fee							
500317 - Traffic Signal and Roadway Improvements for Roseville Soccer Complex	-	-	-	-	362,453	-	1,026,501
Total Fund: 3180 - Blue Oaks Blvd Fee	**-**	**-**	**-**	**-**	**362,453**	**-**	**1,026,501**
3181 - Westpark Drive Fee							
500317 - Traffic Signal and Roadway Improvements for Roseville Soccer Complex	-	-	-	-	117,547	-	56,203
Total Fund: 3181 - Westpark Drive Fee	**-**	**-**	**-**	**-**	**117,547**	**-**	**56,203**
3201 - Roadway							
400018 - Storm Drain Project	-	-	-	-	-	-	-
400031 - Oakridge Bridge Replacement	(340,315)	285,291	242,426	(85,487)	156,939	-	-
400058 - Bridge Preventative Maintenance Program	95,646	6,131	1,202,256	89,515	1,636,771	-	-
400073 - 2017 Residential Resurfacing	1,870	-	-	1,870	1,870	-	-
400075 - 2017 Arterial ADA Ramps	46,252	-	-	46,252	46,252	-	-
400097 - Roller Compacted Concrete Pilot Project (RCC)	7,311	61	-	7,251	7,251	-	-
400138 - 2019 Arterial Resurfacing	97,357	46,198	-	51,159	51,159	-	-
400139 - 2019 Residential Resurfacing	5,451	-	-	5,451	5,451	-	-
500070 - Washington Blvd All American Roundabout	-	-	5,270,426	-	5,270,426	-	-
Total Fund: 3201 - Roadway	**(86,428)**	**337,681**	**6,715,108**	**116,010**	**7,176,118**	**-**	**-**
3210 - Utility Impact Reimbursement							
400016 - Enterprise Asset Management	7,723	-	-	7,723	7,723	-	-
Total Fund: 3210 - Utility Impact Reimbursement	**7,723**	**-**	**-**	**7,723**	**7,723**	**-**	**-**
3303 - Citywide Park							
400004 - Park Site 56 Gibson Park	67,350	175,377	-	891,973	2,602,473	-	-
400007 - Harry Crabb Park	83,304	17,903	-	65,401	65,401	-	-
400011 - Central Park Phase One	1	-	-	1	1	-	-
500076 - Central Park Phase III	45,051	461	-	44,590	44,590	-	-
500107 - Maidu Skate Track	-	-	-	-	-	-	105,000
500203 - Maidu Softball Restroom Upgrades	-	-	-	45,000	45,000	-	-
700027 - Maidu Fitness Pods	-	83,297	25,000	(23,297)	1,703	-	-
Total Fund: 3303 - Citywide Park	**195,706**	**277,038**	**25,000**	**1,023,668**	**2,759,168**	**-**	**105,000**
3304 - Citywide Park - West Roseville SP							
400019 - WRSP Community Center & Pistachio Regional Park (F-56)	454,828	(5,397)	-	460,225	460,225	-	-
400068 - Roseville Soccer Complex	3,896,303	695,333	1,281,268	3,200,970	5,982,238	-	-
400118 - Denio Family Park - Parcel F-54	28,814	203,927	-	1,124,887	2,444,887	-	40,000
400158 - Nela Luken Park at The Village Center	1	-	-	1	1	-	-
500355 - Fiddyment Homestead	-	-	-	-	-	-	150,000
Total Fund: 3304 - Citywide Park - West Roseville SP	**4,379,946**	**893,863**	**1,281,268**	**4,786,082**	**8,887,350**	**-**	**190,000**
3308 - Neighborhood Park - North Central Roseville SP							
400004 - Park Site 56 Gibson Park	-	2,918	-	1,497,082	1,831,082	-	-
400067 - Apollo Dog Park - NC-57	178,004	15,771	-	162,233	224,852	-	12,000
Total Fund: 3308 - Neighborhood Park - N Central Roseville SP	**178,004**	**18,689**	**-**	**1,659,315**	**2,055,934**	**-**	**12,000**
3311 - Neighborhood Park - West Roseville SP							
400066 - Stizzo F 50 Park	161,971	-	-	-	-	-	-
400068 - Roseville Soccer Complex	-	-	-	-	3,000,000	-	-
400120 - Sierra Crossing Park W 50A	109,032	-	-	-	-	-	-
400124 - Astill Family Park (F-54)	197,194	-	-	1	1	-	-
400130 - West Roseville Specific Plan Parcel W-81 Bike Trail Phase 1	-	-	-	-	-	-	-
400155 - Richard & Pauline Roccucci Park (W-51)	717,315	-	-	1	1	-	-

Fund Summary - End Notes

Projects by Fund	FY2020-21 to FY2021-22 Project Carryover Reserve (net of revenue)	FY2021-22 Expenditure/ Expense Actuals	FY2022-23 Revenue Budget Including Prior Year Carryover	FY2021-22 to FY2022-23 Project Carryover Reserve (net of revenue)	FY2022-23 Expenditure Budget Including Prior Year Carryover	FY2023-24 Revenue Budget	FY2023-24 Expenditure/ Expense Budget
400156 - RG Phillips Park (F-52)	38,961	28,363	-	-	-	-	-
500025 - Fiddyment Ranch Open Space Parcel F84 Trail	2,473,477	2,513,581	-	(40,104)	1	-	-
500040 - Riego Creek Park - F-51	74,725	138,498	-	2,936,227	5,436,227	-	-
500041 - W-50E Park Site	100,000	-	-	100,000	100,000	-	-
500042 - W-50C Neighborhood Park	981,181	712,902	-	568,279	568,279	-	-
500170 - Westpark Phase 4 Village W-18D Bike Trail	1	-	-	1	1	-	-
500101 - Audrey Huisking Park - W-50D	89,592	121,832	-	1,067,760	1,067,760	-	-
500216 - SVSP JMC Ph 1 and Ph 2 Bike Trails	-	-	-	42,260	42,260	-	-
500222 - Fiddyment Ranch Phase 4 Trail	-	296	-	702,189	702,189	-	-
Total Fund: 3311 - Neighborhood Park - West Roseville SP	**4,943,448**	**3,515,471**	**-**	**5,376,613**	**10,916,719**	**-**	**-**
3312 - Neighborhood Park - Infill							
400122 - Saugstad Park Renovations	92,329	-	-	1,092,329	1,798,851	-	-
Total Fund: 3312 - Neighborhood Park - Infill	**92,329**	**-**	**-**	**1,092,329**	**1,798,851**	**-**	**-**
3314 - Neighborhood Park - Stoneridge							
400007 - Harry Crabb Park	1,100	-	-	1,100	1,100	-	-
500262 - Stoneridge Parcel 58 Bike Trail - Miner's Ravine to Orvietto Drive	-	-	-	-	30,000	-	30,000
Total Fund: 3314 - Neighborhood Park - Stoneridge	**1,100**	**-**	**-**	**1,100**	**31,100**	**-**	**30,000**
3318 - Neighborhood Park - Westbrook							
500008 - John L. Sullivan Park (WB-51)	125,585	401	-	(1)	(1)	-	-
500102 - Solaire Park - WB-50	101,915	69,989	-	1,587,337	1,665,862	-	-
Total Fund: 3318 - Neighborhood Park - Westbrook	**227,500**	**70,390**	**-**	**1,587,335**	**1,665,860**	**-**	**-**
3319 - Neighborhood Park - Sierra Vista							
500100 - John Byouk Park - JM-50	106,323	67,070	-	2,539,253	2,539,253	-	-
500185 - FD-51 Neighborhood Park	-	-	-	100,000	100,000	-	-
500216 - SVSP JMC Ph 1 and Ph 2 Bike Trails	-	112,418	-	184,104	184,104	-	-
500241 - KT-52 School Park	-	-	-	-	170,000	-	3,408,596
500289 - JM-51 Neighborhood Park	-	150,271	-	-	-	-	-
500290 - JM-52 Neighborhood Park	-	118,055	-	-	-	-	-
500316 - Sierra Vista Torrente Phase 1 CG-81 Trail	-	-	-	-	100,117	-	-
500320 - The Villages at Sierra Vista FD-24 Bike Trail	-	-	-	-	140,461	-	-
500321 - Sierra Vista Solaire Phase 6 - Village 5 Bike Trail	-	-	-	-	282,613	-	-
500352 - DF-50 Neighborhood Park	-	-	-	-	-	-	156,000
500354 - FD-50 Neighborhood Park	-	-	-	-	-	-	110,000
Total Fund: 3319 - Neighborhood Park - Sierra Vista	**106,323**	**447,813**	**-**	**2,823,357**	**3,516,548**	**-**	**3,674,596**
3321 - Neighborhood Park - Campus Oaks							
500353 - CO-61 Neighborhood Park	-	-	-	-	-	-	170,000
Total Fund: 3321 - Neighborhood Park - Campus Oaks	**-**	**-**	**-**	**-**	**-**	**-**	**170,000**
3322 - Neighborhood Park - Creekview							
500351 - C-63 Neighborhood Park	-	-	-	-	-	-	160,000
Total Fund: 3322 - Neighborhood Park - Creekview	**-**	**-**	**-**	**-**	**-**	**-**	**160,000**
3323 - Bike Trail - Creekview							
500168 - Creekview Specific Plan Open Space Parcels C-53 and C-54 Class 1 Trail	-	-	623,040	-	623,040	-	-
500328 - Creekview Bike Trail Open Space C-50 and C-51	-	-	-	-	31,850	-	-
Total Fund: 3323 - Bike Trail - Creekview	**-**	**-**	**623,040**	**-**	**654,890**	**-**	**-**
3355 - Public Facilities							
400019 - WRSP Community Center & Pistachio Regional Park (F-56)	10,162	-	-	10,162	10,162	-	-
400028 - Oak Street Extension of the Miners Ravine Trail	82,173	203	-	81,970	81,970	-	-
400054 - Oak Street Parking Garage	48,673	35	-	48,638	48,638	-	-
400068 - Roseville Soccer Complex	-	-	-	-	8,200,000	-	-
400126 - East Radio Site Relocation	400,424	18,122	-	382,302	382,302	-	-
500032 - Junction Vallejo Intersection	113,386	-	-	113,386	113,386	-	-
500076 - Central Park Phase III	18,935	-	-	18,935	18,935	-	-
500160 - 116 S Grant Street Building Improvements	-	-	-	-	-	-	1,000,000
500301 - Police Department Expansion Project	-	-	-	-	130,000	-	-
500314 - Council Chambers Space Utilization and Feasibility Study	-	-	-	-	69,280	-	-
Total Fund: 3355 - Public Facilities	**673,754**	**18,360**	**-**	**655,394**	**9,054,674**	**-**	**1,000,000**

Fund Summary - End Notes

Projects by Fund	FY2020-21 to FY2021-22 Project Carryover Reserve (net of revenue)	FY2021-22 Expenditure/ Expense Actuals	FY2022-23 Revenue Budget Including Prior Year Carryover	FY2021-22 to FY2022-23 Project Carryover Reserve (net of revenue)	FY2022-23 Expenditure Budget Including Prior Year Carryover	FY2023-24 Revenue Budget	FY2023-24 Expenditure/ Expense Budget
3360 - Fire Facilities							
500067 - Fire Station 8	396,439	312,863	-	582,576	14,162,576	-	-
Total Fund: 3360 - Fire Facilities	**396,439**	**312,863**	**-**	**582,576**	**14,162,576**	**-**	**-**
3375 - Air Quality Mitigation							
500305 - Zero Emission Bus Depot Project	-	-	-	-	300,000	-	-
Total Fund: 3375 - Air Quality Mitigation	**-**	**-**	**-**	**-**	**300,000**	**-**	**-**
3380 - Bike Trail							
500263 - 2024 Bike Trail Resurfacing	-	-	20,000	-	20,000	20,000	20,000
Total Fund: 3380 - Bike Trail	**-**	**-**	**20,000**	**-**	**20,000**	**20,000**	**20,000**
3385 - Pleasant Grove Drainage Basin							
400006 - Pleasant Grove Retention Basin	467,781	35	-	467,746	567,746	-	-
400095 - Mitigation Fee Update	-	-	-	-	-	-	-
500258 - Pleasant Grove Curry Creek Watershed Drainage Mitigation Fee Update	-	-	-	-	200,000	-	-
500360 - Pleasant Grove Stormwater Retention Facility	-	-	-	-	-	-	3,500,000
Total Fund: 3385 - Pleasant Grove Drainage Basin	**467,781**	**35**	**-**	**467,746**	**767,746**	**-**	**3,500,000**
3395 - City County Mitigation							
500331 - Riego Road-Baseline Road Improvements	-	-	-	-	166,182	-	-
Total Fund: 3395 - City County Mitigation	**-**	**-**	**-**	**-**	**166,182**	**-**	**-**
4001 - Fleet Services							
500036 - Security Phase II	500	-	-	500	500	-	-
500037 - Wireless Replacement	1,995	1,327	-	668	668	-	-
500038 - Document Management System	1,576	1,091	-	485	485	-	-
500039 - Storage Replacement	224	-	-	224	224	-	-
500082 - Automotive Services - Parking Lot Restoration	30,000	-	-	30,000	23,463	-	-
500130 - FY2020-21 Fleet Services - Renovation and Restoration	109,211	825	-	108,386	108,386	-	-
500161 - Fleet Management Information System Replacement	500,000	-	-	500,000	500,000	-	-
500278 - FY2022-23 Data Centers UPS and Environmental System Replacement	-	-	-	-	17,224	-	-
500280 - FY2022-23 Fleet Facilities - Rehabilitation and Repair	-	-	-	-	140,875	-	-
500362 - Alignment Racks in the Corp Yard Garage	-	-	-	-	-	-	100,000
500379 - Public Records Request Implementation	-	-	-	-	-	-	360
500401 - Fleet Facility Rehabilitation	-	-	-	-	-	-	241,400
500402 - Fleet Parts Room Rehabilitation	-	-	-	-	-	-	130,000
Total Fund: 4001 - Fleet Services	**643,506**	**3,244**	**-**	**640,262**	**791,825**	**-**	**471,760**
4005 - Fleet Replacement							
500180 - Human Resources Applicant Tracking System	-	16	-	64	64	-	-
500181 - Human Resources Performance Management System	-	35	-	45	45	-	-
500182 - Security Enhancements	-	-	-	80	80	-	-
500183 - Virtual Machine Server Infrastructure Replacement	-	1	-	489	489	-	-
500234 - Citywide Content Management System Replacement	-	-	-	-	120	-	-
500235 - Citywide Plotter Replacement	-	-	-	-	135	-	-
500236 - Database Management - FTP	-	-	-	-	16	-	-
500237 - Phone System Upgrade	-	-	-	-	272	-	-
500238 - Security Incident Event Management (SIEM) & Phish Email Filtering Repl	-	-	-	-	80	-	-
500370 - Security Equipment and Software - Email Security Gateway	-	-	-	-	-	-	1,440
500371 - Agenda Automation Software	-	-	-	-	-	-	540
500372 - Citywide and Public Safety Data Storage	-	-	-	-	-	-	13,500
500373 - Data Center Networking	-	-	-	-	-	-	10,390
500374 - Enterprise Training Software	-	-	-	-	-	-	360
500375 - Security Equipment and Software - Enterprise Vulnerability Management	-	-	-	-	-	-	900
500376 - Infrastructure Network and Server Equipment	-	-	-	-	-	-	1,890
700035 - FY2020 Homeland Security Grant Program - Urban Area Security Initiative	-	-	-	273,610	273,610	-	-
700042 - Clean Air Grant Program - On-Road Heavy-Duty Fleet Modernization	-	-	163,215	-	163,215	-	-
Total Fund: 4005 - Fleet Replacement	**-**	**51**	**163,215**	**274,289**	**438,127**	**-**	**29,020**
4031 - Equipment Replacement							
500245 - Roseville Aquatics Complex - Competition Pool Heater	-	-	-	140,000	140,000	-	-
500251 - Mike Shellito Indoor Pool - Pump and Motor Replacement	-	-	-	30,000	30,000	-	-
500253 - Roseville Aquatics Complex - Competition Pool Pump and Motor Replac	-	-	-	50,000	50,000	-	-
500291 - Chempro 100 Replacement Fire	-	-	-	21,000	-	-	-
500292 - Intrinsically Safe Radios Fire	-	-	-	200,000	144,300	-	-

Fund Summary - End Notes

Projects by Fund	FY2020-21 to FY2021-22 Project Carryover Reserve (net of revenue)	FY2021-22 Expenditure/ Expense Actuals	FY2022-23 Revenue Budget Including Prior Year Carryover	FY2021-22 to FY2022-23 Project Carryover Reserve (net of revenue)	FY2022-23 Expenditure Budget Including Prior Year Carryover	FY2023-24 Revenue Budget	FY2023-24 Expenditure/ Expense Budget
500293 - Defibrillators Replacement Fire	-	-	-	750,000	855,000	-	-
500294 - APD 2000 Replacement Fire	-	-	-	76,000	-	-	-
500296 - Library Self Check Out Equipment	-	-	-	800,000	800,000	-	-
500300 - Police Firing Range Target System Replacement	-	-	-	190,000	190,000	-	-
500387 - Mike Shellito Indoor Pool - Lap Pool Heater	-	-	-	-	-	-	150,000
500389 - Roseville Aquatics Complex Pools Equipment Replacement	-	-	-	-	-	-	106,700
700050 - GCMS - Hazmat Spectrometer	-	-	-	-	106,395	-	-
Total Fund: 4031 - Equipment Replacement	**-**	**-**	**-**	**2,257,000**	**2,315,695**	**-**	**256,700**
4061 - Facility Services							
500036 - Security Phase II	500	-	-	500	500	-	-
500037 - Wireless Replacement	1,995	1,327	-	668	668	-	-
500038 - Document Management System	1,576	1,091	-	485	485	-	-
500039 - Storage Replacement	224	-	-	224	224	-	-
500379 - Public Records Request Implementation	-	-	-	-	-	-	300
500399 - Corporation Yard Administrative Network Cabling	-	-	-	-	-	-	327
Total Fund: 4061 - Facility Services	**4,295**	**2,419**	**-**	**1,876**	**1,876**	**-**	**627**
4065 - Facility Rehabilitation							
400132 - Childrens Art Center	-	-	-	-	174,000	-	-
500080 - FY2019-20 Civic Center Renovation and Restoration	48,052	3,852	-	44,201	44,201	-	-
500083 - Automotive Services - Bus and Car Wash Replacement	5,837	11,892	-	2,445	2,445	-	-
500085 - FY2019-20 PRL Renovation and Restoration	84,840	-	-	84,840	84,840	-	-
500089 - Civic Center Boiler Replacement	5,663	-	-	5,663	-	-	-
500119 - Fleet Services Steam Cleaner Replacement	3,170	103	-	3,067	3,067	-	-
500121 - FY2020-21 Security Upgrades	20,032	-	-	20,032	20,032	-	-
500122 - Alternative Transportation - Housing Front Counter Security Renovation	72,914	70,674	-	2,240	2,240	-	-
500123 - Civic Center - Carpet Replacement and Intrusion Alarm Renovation	26,070	109	-	25,961	25,961	-	-
500124 - FY2020-21 Corporation Yard Building A - Renovation and Restoration	40,407	35,618	-	4,788	2,283	-	-
500125 - FY2020-21 PRL and Golf Courses - Renovation and Restoration	481,641	242,581	-	239,060	1,241	-	-
500154 - FY2020-21 Fire Department - Renovation and Restoration	36,745	28,606	-	8,139	-	-	-
500180 - Human Resources Applicant Tracking System	-	34	-	136	136	-	-
500181 - Human Resources Performance Management System	-	74	-	96	96	-	-
500182 - Security Enhancements	-	-	-	170	170	-	-
500183 - Virtual Machine Server Infrastructure Replacement	-	2	-	979	979	-	-
500204 - FY2021-22 Facilities ADA Code Compliance Plan	-	-	-	75,000	75,000	-	-
500205 - FY2021-22 Riley Library - Facilities Rehabilitation	-	24,573	-	275,793	275,793	-	-
500208 - FY2021-22 Civic Center - Facilities Security	-	47,828	-	19,672	19,672	-	-
500212 - FY2021-22 Corporation Yard Building D - Roll Up Doors	-	8,178	-	30,180	30,180	-	-
500213 - FY2021-22 Civic Center - Renovation and Restoration	-	195,432	-	91,627	91,627	-	-
500214 - FY2021-22 GF City Facilities - Renovation and Rehabilitation	-	287,478	-	110,022	103,596	-	-
500234 - Citywide Content Management System Replacement	-	-	-	-	255	-	-
500235 - Citywide Plotter Replacement	-	-	-	-	287	-	-
500236 - Database Management - FTP	-	-	-	-	34	-	-
500237 - Phone System Upgrade	-	-	-	-	578	-	-
500238 - Security Incident Event Management (SIEM) & Phish Email Filtering Repl	-	-	-	-	170	-	-
500272 - FY2022-23 Civic Center - Facilities Security	-	-	-	-	78,598	-	-
500273 - FY2022-23 Martha Riley Library - Facilities Security Upgrades	-	-	-	-	19,234	-	-
500274 - FY2022-23 Security Upgrades	-	-	-	-	29,325	-	-
500275 - FY2022-23 Civic Center - Renovation and Rehabilitation	-	-	-	-	654,998	-	-
500276 - FY2022-23 Corporation Yard Building B - Facilities Flooring	-	-	-	-	14,270	-	-
500277 - FY2022-23 Data Center Environm System and Passport Ctr HVAC Replac	-	-	-	-	106,551	-	-
500278 - FY2022-23 Data Centers UPS and Environmental System Replacement	-	-	-	-	304,080	-	-
500279 - FY2022-23 Fire and Police Facilities - Renovation and Rehabilitation	-	-	-	-	312,950	-	-
500281 - FY2022-23 Martha Riley Library - Interior Paint & Repairs	-	-	-	-	140,655	-	-
500282 - FY2022-23 PRL Facilities - Renovation and Rehabilitation	-	-	-	-	730,150	-	-
500283 - FY2022-23 PRL Parking Lot Rehabilitation	-	-	-	-	107,500	-	-
500284 - FY2022-23 Rental Facilities Rehabilitation	-	-	-	-	46,000	-	-
500295 - Fire Training Center Rehabilitation	-	-	-	304,000	304,000	-	-
500313 - Downtown Space Utilization and Feasibility Study	-	-	-	-	70,937	-	-
500366 - Fire Station No. 3 Dorm Restroom Improvements	-	-	-	-	-	-	315,000
500370 - Security Equipment and Software - Email Security Gateway	-	-	-	-	-	-	1,200
500371 - Agenda Automation Software	-	-	-	-	-	-	455
500372 - Citywide and Public Safety Data Storage	-	-	-	-	-	-	11,250
500373 - Data Center Networking	-	-	-	-	-	-	8,507
500374 - Enterprise Training Software	-	-	-	-	-	-	300
500375 - Security Equipment and Software - Enterprise Vulnerability Management	-	-	-	-	-	-	750
500376 - Infrastructure Network and Server Equipment	-	-	-	-	-	-	1,575

Fund Summary - End Notes

Projects by Fund	FY2020-21 to FY2021-22 Project Carryover Reserve (net of revenue)	FY2021-22 Expenditure/ Expense Actuals	FY2022-23 Revenue Budget Including Prior Year Carryover	FY2021-22 to FY2022-23 Project Carryover Reserve (net of revenue)	FY2022-23 Expenditure Budget Including Prior Year Carryover	FY2023-24 Revenue Budget	FY2023-24 Expenditure/ Expense Budget
500384 - Downtown Library Public Service Desk - Security Upgrades	-	-	-	-	-	-	175,000
500396 - Aquatics Complex Classroom Rehabilitation	-	-	-	-	-	-	25,000
500397 - Civic Center HVAC Boxcar Replacement	-	-	-	-	-	-	600,000
500399 - Corporation Yard Administrative Network Cabling	-	-	-	-	-	-	6,222
500400 - Fire Station Rehabilitation	-	-	-	-	-	-	146,500
500404 - Mahany Fitness Center Wayfinding Update	-	-	-	-	-	-	16,000
500405 - Maidu Library HVAC Replacements	-	-	-	-	-	-	375,000
500406 - Martha R Library & Utility Exp Ctr Lighting Control & Gutter Repl	-	-	-	-	-	-	154,408
500409 - Roseville Police Department Landscape and Irrigation Rehabilitation	-	-	-	-	-	-	54,000
Total Fund: 4065 - Facility Rehabilitation	**825,371**	**957,033**	**-**	**1,348,113**	**3,878,133**	**-**	**1,891,167**
4101 - Information Technology Operations							
500126 - FY2020-21 IT Facility - Renovation and Restoration	18,270	247	-	18,023	-	-	-
500132 - Customer Relationship Management	250,000	-	-	250,000	375,595	-	-
500135 - Open Data	18,000	-	-	18,000	18,000	-	-
500137 - VHF System Replacement	150,000	-	-	150,000	150,000	-	-
500277 - FY2022-23 Data Center Environm System and Passport Ctr HVAC Replac	-	-	-	-	100,430	-	-
500313 - Downtown Space Utilization and Feasibility Study	-	-	-	-	9,673	-	-
500365 - New HVAC Unit in Corp Yard Warehouse	-	-	-	-	-	-	20,000
500403 - Intermediate Distribution Frame Closet HVAC Replacement	-	-	-	-	-	-	20,000
Total Fund: 4101 - Information Technology Operations	**436,270**	**247**	**-**	**436,023**	**653,698**	**-**	**40,000**
4105 - Information Technology Replacement							
500035 - Fire Mobile Data Computers Replacement	32,189	-	-	32,189	32,189	-	-
500036 - Security Phase II	29,500	-	-	29,500	29,500	-	-
500037 - Wireless Replacement	117,723	78,313	-	39,410	39,410	-	-
500038 - Document Management System	130,021	90,401	-	39,620	39,620	-	-
500039 - Storage Replacement	19,476	-	-	19,476	19,476	-	-
500131 - Fire Station Alerting System Replacement	250,000	-	-	250,000	790,000	-	-
500133 - Informatica Cloud ESB Enterprise Asset Management Integration	22,177	22,177	-	-	-	-	-
500134 - ACI Network Improvements	12,674	-	-	12,674	12,674	-	-
500136 - Police Department Radio Tower Maintenance	14,574	-	-	14,574	14,574	-	-
500138 - Virtual Desktop Exploration	12,674	-	-	12,674	12,674	-	-
500139 - IT Security Enhancements	9,342	3,957	-	5,385	5,385	-	-
500140 - Telecommunications Software Upgrade	25,346	-	-	25,346	25,346	-	-
500180 - Human Resources Applicant Tracking System	-	12,429	-	50,160	50,160	-	-
500181 - Human Resources Performance Management System	-	27,113	-	35,476	35,476	-	-
500182 - Security Enhancements	-	-	-	62,589	62,589	-	-
500183 - Virtual Machine Server Infrastructure Replacement	-	6,888	-	315,450	315,450	-	-
500233 - Audiolog Upgrade	-	-	-	-	80,000	-	-
500234 - Citywide Content Management System Replacement	-	-	-	-	93,884	-	-
500235 - Citywide Plotter Replacement	-	-	-	-	105,775	-	-
500236 - Database Management - FTP	-	-	-	-	12,518	-	-
500237 - Phone System Upgrade	-	-	-	-	212,803	-	-
500238 - Security Incident Event Management (SIEM) & Phish Email Filtering Repl	-	-	-	-	62,589	-	-
500319 - City Law Replacement	-	-	-	-	39,930	-	-
500326 - Police Mobile Data Computer Replacement	-	-	-	-	700,000	-	-
500370 - Security Equipment and Software - Email Security Gateway	-	-	-	-	-	-	45,280
500371 - Agenda Automation Software	-	-	-	-	-	-	16,980
500372 - Citywide and Public Safety Data Storage	-	-	-	-	-	-	424,500
500373 - Data Center Networking	-	-	-	-	-	-	326,865
500374 - Enterprise Training Software	-	-	-	-	-	-	11,320
500375 - Security Equipment and Software - Enterprise Vulnerability Management	-	-	-	-	-	-	28,300
500376 - Infrastructure Network and Server Equipment	-	-	-	-	-	-	59,430
500377 - Police Department - Mutual Aid Repeaters	-	-	-	-	-	-	125,000
500378 - Police Department - ESX Servers	-	-	-	-	-	-	300,000
500380 - Law Enforcement Records Management System Upgrade	-	-	-	-	-	-	100,000
Total Fund: 4105 - Information Technology Replacement	**675,697**	**241,277**	**-**	**944,525**	**2,792,024**	**-**	**1,437,675**
6001 - Electric							
290001 - Electric New Services	26,947	6,287,699	-	39,248	5,639,248	-	5,400,000
400015 - Washington and Andora Widening	33,600	-	-	33,600	33,600	-	-
400016 - Enterprise Asset Management	67,346	-	-	67,346	67,346	-	-
400041 - Electric Relay Replacement	1,035,797	192,704	-	1,047,093	847,093	-	-
400042 - Electric Cable Replacement	827,028	750,179	-	266,849	933,849	-	-
400043 - Electric 60kV Power Line Restringing	13,326	719	-	12,607	347,607	-	241,000
400085 - Roseville Power Plant 2 Rehabilitation	4,162,098	3,379,493	-	782,605	932,605	-	386,000
400091 - 800 Mhz Radio System Replacement	30,689	-	-	30,689	30,689	-	-

Fund Summary - End Notes

Projects by Fund	FY2020-21 to FY2021-22 Project Carryover Reserve (net of revenue)	FY2021-22 Expenditure/ Expense Actuals	FY2022-23 Revenue Budget Including Prior Year Carryover	FY2021-22 to FY2022-23 Project Carryover Reserve (net of revenue)	FY2022-23 Expenditure Budget Including Prior Year Carryover	FY2023-24 Revenue Budget	FY2023-24 Expenditure/ Expense Budget
400111 - Fiber Storage Loop End of Life Rebuild	183,436	-	-	-	-	-	-
400112 - Zero Liquid Discharge Improvements	1,388,790	413,136	-	975,654	1,175,654	-	-
400113 - Electric Advanced Metering Infrastructure	7,894,561	2,124,669	-	7,169,891	7,169,891	-	9,443,000
400114 - Sierra Vista Substation	36,185	34,007	-	2,178	(13)	-	-
400115 - Supervisory Control and Data Acquisition (SCADA) Cybersecurity	238,169	98,515	-	219,654	309,654	-	-
400116 - Electric Dispatch Center	1,434,272	1,372,702	-	361,570	1,261,570	-	-
400151 - Balance of Plant Rehabilitation	776,282	1,470	-	774,812	774,812	-	-
400152 - Turbine and Heat Recovery Steam Generator Rehabilitation	816,789	191,388	-	625,401	625,401	-	-
400153 - Critical Systems Rehabilitation	420,546	131	-	420,414	420,414	-	-
500002 - Berry Street Direct Current System Redundancy	21,862	-	-	-	-	-	-
500003 - Fiddyment KY4A Transformer Addition	636,003	365,094	-	270,909	(26)	-	-
500004 - Electric LED Streetlights Upgrade	1,826,345	858,438	-	967,907	2,367,907	-	-
500005 - Steam Turbine Enclosure	2,244,976	1,604	-	2,243,372	5,494	-	-
500036 - Security Phase II	6,150	-	-	6,150	6,150	-	-
500037 - Wireless Replacement	24,544	15,943	-	8,601	8,601	-	-
500038 - Document Management System	19,386	13,425	-	5,961	5,961	-	-
500039 - Storage Replacement	2,398	-	-	2,398	2,398	-	-
500043 - Electric Vehicle Charging Station	84,797	76,038	-	-	-	-	-
500044 - Electric Grid Modernization	371,474	13,855	-	357,620	828,620	-	-
500045 - Electric Pleasant Grove 2 Substation Expansion	469,446	1,316,450	-	402,996	402,996	-	-
500046 - Roseville Power Plant 2 Switchyard Upgrade	647,485	-	-	647,485	647,485	-	-
500047 - Electric 12kV Recloser Dispatch Control	250,867	71,331	-	179,536	359,536	-	-
500048 - Electric 60kV Reconductor	27,375	350,300	-	12,075	497,075	-	-
500049 - Industrial Switchgear No 2	514,409	-	-	-	-	-	-
500050 - Berry Street Disconnect Switch	421,445	354,750	-	(6,240)	(120)	-	-
500065 - Utility Exploration Center Interior Exhibit Refresh	213,393	101,184	-	112,209	912,209	-	-
500068 - Electric Street Light Relocation	5,012	90,206	-	35,806	158,806	-	153,000
500079 - Electric Landscape Improvements	290,224	315,374	-	734,851	734,851	-	-
500080 - FY2019-20 Civic Center Renovation and Restoration	2,170	190	-	1,980	1,980	-	-
500081 - FY2019-20 Electric Utility Renovation and Restoration	72,967	-	-	72,967	72,967	-	-
500083 - Automotive Services - Bus and Car Wash Replacement	647	595	-	478	478	-	-
500085 - FY2019-20 PRL Renovation and Restoration	2,314	-	-	2,314	2,314	-	-
500096 - Roseville Energy Park Rehabilitation	192,195	26,180	-	166,015	526,015	-	634,000
500097 - Electric Substation Security Upgrades	640,000	-	-	640,000	640,000	-	160,000
500098 - Electric Substation Walls	30,000	-	-	-	-	-	-
500099 - Roseville Energy Park Air Compressor Upgrade	50,614	3,708	-	-	-	-	-
500120 - FY2020-21 Electric Utility - Renovation and Restoration	63,586	12,372	-	51,215	51,215	-	-
500127 - Martha Riley Library Building Controls and Boiler Replacement	4,953	8,574	-	1,941	1,941	-	-
500133 - Informatica Cloud ESB Enterprise Asset Management Integration	5,096	5,096	-	-	-	-	-
500134 - ACI Network Improvements	2,912	-	-	2,912	2,912	-	-
500136 - Police Department Radio Tower Maintenance	3,349	-	-	3,349	3,349	-	-
500138 - Virtual Desktop Exploration	2,912	-	-	2,912	2,912	-	-
500139 - IT Security Enhancements	2,165	917	-	1,249	1,249	-	-
500140 - Telecommunications Software Upgrade	5,824	-	-	5,824	5,824	-	-
500160 - 116 S Grant Street Building Improvements	1,234,178	4,586,849	-	297,330	3,797,330	-	1,000,000
500174 - Electric 12kV Upgrade and Extension	-	118,854	-	367,146	1,425,146	-	-
500176 - Electric Wildfire Risk Mitigation	-	58,590	-	151,410	605,410	-	-
500177 - Roseville Energy Park Electric Boiler	-	159	-	1,962,841	-	-	-
500178 - Roseville Energy Park Gas Turbine Controls Upgrade	-	293,483	-	271,037	-	-	-
500179 - Roseville Energy Park Site Security	-	4,503	-	1,595,497	1,595,497	-	-
500180 - Human Resources Applicant Tracking System	-	2,891	-	11,669	11,669	-	-
500181 - Human Resources Performance Management System	-	6,307	-	8,253	8,253	-	-
500182 - Security Enhancements	-	-	-	14,560	14,560	-	-
500183 - Virtual Machine Server Infrastructure Replacement	-	1,597	-	84,420	84,420	-	-
500205 - FY2021-22 Riley Library - Facilities Rehabilitation	-	347	-	21,174	21,174	-	-
500208 - FY2021-22 Civic Center - Facilities Security	-	2,255	-	1,000	1,000	-	-
500209 - FY2021-22 Roseville Energy Park Exterior Paint	-	90,047	-	(47)	(47)	-	-
500212 - FY2021-22 Corporation Yard Building D - Roll Up Doors	-	256	-	923	923	-	-
500213 - FY2021-22 Civic Center - Renovation and Restoration	-	9,039	-	6,689	6,689	-	-
500218 - Industrial Switchgear No 1	-	209,178	-	790,822	1,309,822	-	-
500223 - 2090 Hilltop Generator Replacement	-	2,040	-	497,960	497,960	-	-
500226 - Traffic Signal Maintenance Shop Expansion	-	1,198	-	298,802	998,802	-	-
500228 - Electric - 60kV Bus Protection Upgrade	-	-	-	-	747,000	-	439,000
500229 - Electric - Cirby 12kV Switchgear Replacement	-	-	-	-	1,060,000	-	-
500230 - Electric Generation - Continuous Emissions Monitoring Rehab	-	-	-	-	600,000	-	-
500231 - Electric Generation - Duct Burners and Programmable Logic Controllers	-	-	-	-	1,787,000	-	-
500232 - Utility Billing - Customer Self-Service Web Portal and Mobile App	-	-	-	-	200,000	-	225,000
500234 - Citywide Content Management System Replacement	-	-	-	-	21,840	-	-

Fund Summary - End Notes

Projects by Fund	FY2020-21 to FY2021-22 Project Carryover Reserve (net of revenue)	FY2021-22 Expenditure/ Expense Actuals	FY2022-23 Revenue Budget Including Prior Year Carryover	FY2021-22 to FY2022-23 Project Carryover Reserve (net of revenue)	FY2022-23 Expenditure Budget Including Prior Year Carryover	FY2023-24 Revenue Budget	FY2023-24 Expenditure/ Expense Budget
500235 - Citywide Plotter Replacement	-	-	-	-	24,606	-	-
500236 - Database Management - FTP	-	-	-	-	2,912	-	-
500237 - Phone System Upgrade	-	-	-	-	49,504	-	-
500238 - Security Incident Event Management (SIEM) & Phish Email Filtering Repl	-	-	-	-	14,560	-	-
500272 - FY2022-23 Civic Center - Facilities Security	-	-	-	-	3,821	-	-
500273 - FY2022-23 Martha Riley Library - Facilities Security Upgrades	-	-	-	-	1,939	-	-
500275 - FY2022-23 Civic Center - Renovation and Rehabilitation	-	-	-	-	31,841	-	-
500278 - FY2022-23 Data Centers UPS and Environmental System Replacement	-	-	-	-	87,134	-	-
500281 - FY2022-23 Martha Riley Library - Interior Paint & Repairs	-	-	-	-	10,169	-	-
500285 - FY2022-23 Roseville Electric Service Center Rehabilitation	-	-	-	-	201,250	-	-
500305 - Zero Emission Bus Depot Project	-	-	-	-	198,956	-	-
500313 - Downtown Space Utilization and Feasibility Study	-	-	-	-	24,720	-	-
500332 - Electric - Creekview Substation	-	-	-	-	-	-	617,000
500333 - Electric - Facilities Improvements	-	-	-	-	-	-	250,000
500334 - Electric - Sierra Vista Transformer No 2 Addition	-	-	-	-	-	-	617,000
500335 - Electric - Zero Liquid Discharge Screw Press Upgrade	-	-	-	-	-	-	966,000
500336 - Electric - Remote Terminal Unit Replacement	-	-	-	-	-	-	1,111,000
500337 - Electric - Roseville Energy Park Catalyst Upgrade	-	-	-	-	-	-	1,602,000
500338 - Electric - Utility Billing CIS Redundancy	-	-	-	-	-	-	175,000
500356 - Traffic Operations Center Rehabilitation Project	-	-	-	-	-	-	200,000
500370 - Security Equipment and Software - Email Security Gateway	-	-	-	-	-	-	12,160
500371 - Agenda Automation Software	-	-	-	-	-	-	4,562
500372 - Citywide and Public Safety Data Storage	-	-	-	-	-	-	114,000
500373 - Data Center Networking	-	-	-	-	-	-	87,739
500374 - Enterprise Training Software	-	-	-	-	-	-	3,040
500375 - Security Equipment and Software - Enterprise Vulnerability Management	-	-	-	-	-	-	7,600
500376 - Infrastructure Network and Server Equipment	-	-	-	-	-	-	15,960
500379 - Public Records Request Implementation	-	-	-	-	-	-	3,040
500406 - Martha R Library & Utility Exp Ctr Lighting Control & Gutter Repl	-	-	-	-	-	-	11,171
Total Fund: 6001 - Electric	**29,779,336**	**24,236,027**	**-**	**26,145,888**	**44,266,379**	**-**	**23,878,272**
6101 - Water Operations							
400012 - Groundwater Management Plan	216,848	-	-	-	-	-	-
400016 - Enterprise Asset Management	1,529	-	-	1,529	1,529	-	-
400099 - Advanced Metering Infrastructure Project	3,129,074	1,018,534	-	2,610,540	4,610,540	-	2,237,000
500009 - Environmental Utilities Land Acquisition	4,973,836	730,000	-	-	-	-	-
500011 - Hanson Asset Data Conversion	1	-	-	1	1	-	-
500012 - State Water Efficiency Framework	200,000	55,464	-	194,536	244,536	-	-
500052 - Courtyard Garden Education Makeover	120,000	70,484	-	49,516	49,516	-	-
500150 - Water Security and Resiliency Improvements	150,000	21,958	-	378,042	378,042	-	100,000
500196 - Meter Test Bench	-	-	-	194,000	194,000	-	-
500265 - Utility Operations Center - Phase 1	-	-	-	-	6,243,836	-	-
500318 - DCWWTP Shop Building Office Addition	-	-	-	-	44,445	-	-
500329 - Lead and Copper Rule Regulatory and Technical Assistance	-	-	-	-	120,646	-	-
500338 - Electric - Utility Billing CIS Redundancy	-	-	-	-	-	-	58,334
500346 - Backflow Program Technology Project	-	-	-	-	-	-	150,000
500349 - Hydrant Program Technology Project	-	-	-	-	-	-	150,000
700039 - RWA Grant - Advancing Water Efficiency in the Sacramento Region	-	-	87,598	-	87,598	-	-
Total Fund: 6101 - Water Operations	**8,791,288**	**1,896,440**	**87,598**	**3,428,164**	**11,974,689**	**-**	**2,695,334**
6120 - Water Construction							
400012 - Groundwater Management Plan	241,559	30,000	-	-	-	-	-
400014 - West Side Tank and Pump Station Project	16,064,647	10,616,445	-	7,773,202	8,123,202	-	-
400016 - Enterprise Asset Management	33,031	-	-	33,031	33,031	-	-
400063 - Regional Water Reliability Study-	619,557	-	-	619,557	619,557	-	-
400099 - Advanced Metering Infrastructure Project	1,116,410	348,309	-	768,100	768,100	-	1,563,000
500015 - SMUD Water Recharge	675,115	-	-	275,115	525,115	-	250,000
500016 - Sites Reservoir Project	250,000	-	-	-	-	-	-
500018 - Integrated Resources Plan	405,477	81,716	-	323,762	323,762	-	-
500019 - Long Term Water Contract	415,914	-	1,462,500	415,914	1,878,414	-	-
500059 - Groundwater Well Property	1,300,000	491,054	-	808,946	808,946	-	-
500147 - Cooperative Potable Water Transmission Infrastructure	499,149	264,258	-	834,891	1,334,891	-	500,000
500148 - Potable Water Master Plan	350,000	-	-	450,000	450,000	-	-
500149 - Water Facility Tenant Improvements	500,000	-	-	-	-	-	-
500155 - Aquifer Storage and Recovery Well - Design	3,621,593	2,082,879	-	2,238,713	2,238,713	-	-
500156 - Aquifer Storage Recovery - Monitoring Wells	276,974	38,423	-	-	-	-	-
500157 - Aquifer Storage and Recovery Wells 9 Westbrook and 18 Solaire	9,695,667	8,297,190	-	9,148,477	9,148,477	-	-
500315 - Aquifer Storage and Recovery Wells 13 Campus Oaks and 19 Misty Wood	-	-	-	-	1,625,865	-	15,000,000
Total Fund: 6120 - Water Construction	**36,065,093**	**22,250,275**	**1,462,500**	**23,689,709**	**27,878,074**	**-**	**17,313,000**

Fund Summary - End Notes

Projects by Fund	FY2020-21 to FY2021-22 Project Carryover Reserve (net of revenue)	FY2021-22 Expenditure/ Expense Actuals	FY2022-23 Revenue Budget Including Prior Year Carryover	FY2021-22 to FY2022-23 Project Carryover Reserve (net of revenue)	FY2022-23 Expenditure Budget Including Prior Year Carryover	FY2023-24 Revenue Budget	FY2023-24 Expenditure/ Expense Budget
6130 - Water Rehabilitation							
400076 - Atlantic Street Rehabilitation Project near Railroad Crossing	1,517,136	-	-	1,517,136	1,517,136	-	-
400077 - Water Facilities Condition Assessment-	265,579	38,156	-	327,423	327,423	-	-
400091 - 800 Mhz Radio System Replacement	12,904	-	-	12,904	12,904	-	-
400102 - Water Treatment Plant Two Million Gallon Tank Rehabilitation	1,407,978	-	-	1,407,978	3,407,978	-	2,000,000
400108 - Historical Data Repository Upgrade	274,843	-	-	1	1	-	-
400202 - Water Treatment Plant Program Logic Controller Update	2,158,935	920,969	-	1,237,966	1,237,966	-	-
500020 - Water System Model	43,116	24,356	-	-	-	-	-
500021 - Wells Chemical Retrofit	341,143	54,962	-	286,181	286,181	-	-
500022 - Stoneridge Tank Site Improvements	261,840	-	-	261,840	361,840	-	200,000
500023 - Industrial Avenue 12 inch Water Main Rehabilitation	230,000	-	-	230,000	230,000	-	-
500036 - Security Phase II	3,500	-	-	3,500	3,500	-	-
500037 - Wireless Replacement	13,967	9,291	-	4,676	4,676	-	-
500038 - Document Management System	11,033	7,640	-	3,392	3,392	-	-
500039 - Storage Replacement	1,380	-	-	1,380	1,380	-	-
500055 - Diamond Oaks Fire Hydrant Relocation Project	(5,347)	19,886	-	24,767	74,767	-	80,000
500056 - Access Control System Rehabilitation	182,387	95,872	-	86,515	86,515	-	-
500057 - Corrosion Protection Program Update	1,699,434	-	-	1,699,434	1,699,434	-	-
500065 - Utility Exploration Center Interior Exhibit Refresh	71,130	33,735	-	37,396	304,116	-	-
500070 - Washington Blvd All American Roundabout	-	-	-	330,000	330,000	-	-
500080 - FY2019-20 Civic Center Renovation and Restoration	729	63	-	666	666	-	-
500085 - FY2019-20 PRL Renovation and Restoration	808	-	-	808	808	-	-
500094 - Downtown Water Mains Replacement	5,094,563	4,213,761	-	880,802	880,802	-	-
500124 - FY2020-21 Corporation Yard Building A - Renovation and Restoration	25,579	23,456	-	2,123	1,504	-	-
500127 - Martha Riley Library Building Controls and Boiler Replacement	1,649	2,854	-	652	652	-	-
500133 - Informatica Cloud ESB Enterprise Asset Management Integration	2,292	2,292	-	-	-	-	-
500134 - ACI Network Improvements	1,309	-	-	1,309	1,309	-	-
500136 - Police Department Radio Tower Maintenance	1,506	-	-	1,506	1,506	-	-
500138 - Virtual Desktop Exploration	1,309	-	-	1,309	1,309	-	-
500139 - IT Security Enhancements	971	412	-	558	558	-	-
500140 - Telecommunications Software Upgrade	2,619	-	-	2,619	2,619	-	-
500151 - Well 12 Backwash Outfall	53,417	17,058	-	46,360	46,360	-	-
500152 - Well Rehabilitation - Development and Retrofit	88,002	227,186	-	460,815	560,815	-	-
500153 - Water Treatment Plant Reclaim Basin Rehabilitation	750,000	-	-	1,000,000	1,000,000	-	-
500180 - Human Resources Applicant Tracking System	-	1,300	-	5,249	5,249	-	-
500181 - Human Resources Performance Management System	-	2,837	-	3,712	3,712	-	-
500182 - Security Enhancements	-	-	-	6,549	6,549	-	-
500183 - Virtual Machine Server Infrastructure Replacement	-	718	-	37,959	37,959	-	-
500197 - Safety Vault and Ladder Improvements	-	8,162	-	41,838	41,838	-	-
500198 - Water Distribution System Improvements	-	51,929	-	1,178,071	1,178,071	-	-
500205 - FY2021-22 Riley Library - Facilities Rehabilitation	-	158	-	7,019	7,019	-	-
500208 - FY2021-22 Civic Center - Facilities Security	-	787	-	300	300	-	-
500212 - FY2021-22 Corporation Yard Building D - Roll Up Doors	-	3,673	-	13,526	13,526	-	-
500213 - FY2021-22 Civic Center - Renovation and Restoration	-	3,020	-	2,234	2,234	-	-
500225 - Water Treatment Plant East Applied Pipeline Rehabilitation Project	-	43,171	-	812,829	812,829	-	-
500227 - Pleasant Grove Pump Station Modifications	-	27,539	-	662,461	662,461	-	-
500232 - Utility Billing - Customer Self-Service Web Portal and Mobile App	-	-	-	-	-	-	141,684
500234 - Citywide Content Management System Replacement	-	-	-	-	9,824	-	-
500235 - Citywide Plotter Replacement	-	-	-	-	11,068	-	-
500236 - Database Management - FTP	-	-	-	-	1,310	-	-
500237 - Phone System Upgrade	-	-	-	-	22,267	-	-
500238 - Security Incident Event Management (SIEM) & Phish Email Filtering Repl	-	-	-	-	6,549	-	-
500270 - Downtown Water Mains Rehabilitation - Roseville Heights	-	-	-	-	50,000	-	-
500271 - Water Treatment Plant Fiber Optic Facilities Rehabilitation	-	-	-	-	200,000	-	-
500272 - FY2022-23 Civic Center - Facilities Security	-	-	-	-	1,277	-	-
500273 - FY2022-23 Martha Riley Library - Facilities Security Upgrades	-	-	-	-	609	-	-
500275 - FY2022-23 Civic Center - Renovation and Rehabilitation	-	-	-	-	10,637	-	-
500278 - FY2022-23 Data Centers UPS and Environmental System Replacement	-	-	-	-	27,015	-	-
500281 - FY2022-23 Martha Riley Library - Interior Paint & Repairs	-	-	-	-	3,392	-	-
500286 - FY2022-23 Water Treatment Facility - Flooring	-	-	-	-	25,300	-	-
500345 - EU Resiliency and Cyber Security Evaluation and Plan Development	-	-	-	-	-	-	66,667
500347 - Downtown Water Capacity Modeling and Analysis	-	-	-	-	-	-	74,000
500348 - Downtown Water Mains Rehabilitation - Phase 2	-	-	-	-	-	-	400,000
500350 - Water Treatment Plant Motor Control Center Replacements	-	-	-	-	-	-	1,000,000
500370 - Security Equipment and Software - Email Security Gateway	-	-	-	-	-	-	5,360
500371 - Agenda Automation Software	-	-	-	-	-	-	2,011
500372 - Citywide and Public Safety Data Storage	-	-	-	-	-	-	50,250

Fund Summary - End Notes

Projects by Fund	FY2020-21 to FY2021-22 Project Carryover Reserve (net of revenue)	FY2021-22 Expenditure/ Expense Actuals	FY2022-23 Revenue Budget Including Prior Year Carryover	FY2021-22 to FY2022-23 Project Carryover Reserve (net of revenue)	FY2022-23 Expenditure Budget Including Prior Year Carryover	FY2023-24 Revenue Budget	FY2023-24 Expenditure/ Expense Budget
500373 - Data Center Networking	-	-	-	-	-	-	38,674
500374 - Enterprise Training Software	-	-	-	-	-	-	1,340
500375 - Security Equipment and Software - Enterprise Vulnerability Management	-	-	-	-	-	-	3,350
500376 - Infrastructure Network and Server Equipment	-	-	-	-	-	-	7,035
500379 - Public Records Request Implementation	-	-	-	-	-	-	1,340
500398 - Corporation Yard Administration Intrusion Alarm Replacement	-	-	-	-	-	-	15,680
500399 - Corporation Yard Administrative Network Cabling	-	-	-	-	-	-	5,582
500406 - Martha R Library & Utility Exp Ctr Lighting Control & Gutter Repl	-	-	-	-	-	-	3,730
Total Fund: 6130 - Water Rehabilitation	**14,515,710**	**5,835,245**	**-**	**12,643,762**	**15,529,111**	**-**	**4,096,703**
6140 - Water Meter Retrofit							
500024 - Water Meter Retrofit	250,000	(6)	-	250,006	250,006	-	-
Total Fund: 6140 - Water Meter Retrofit	**250,000**	**(6)**	**-**	**250,006**	**250,006**	**-**	**-**
6201 - Wastewater Operations							
400016 - Enterprise Asset Management	15,150	-	-	15,150	15,150	-	-
500009 - Environmental Utilities Land Acquisition	145,965	-	-	-	-	-	-
500318 - DCWWTP Shop Building Office Addition	-	-	-	-	111,110	-	-
500338 - Electric - Utility Billing CIS Redundancy	-	-	-	-	-	-	58,333
Total Fund: 6201 - Wastewater Operations	**161,115**	**-**	**-**	**15,150**	**126,260**	**-**	**58,333**
6220 - Wastewater Construction							
500166 - PGWWTP - Energy Recovery	180,000	-	-	-	-	-	-
500219 - Wastewater Collections Locker Room Expansion	-	64,835	-	30,165	30,165	-	-
500220 - Wastewater Collections Warehouse	-	2,600	-	607,400	607,400	-	-
Total Fund: 6220 - Wastewater Construction	**180,000**	**67,435**	**-**	**637,565**	**637,565**	**-**	**-**
6230 - Wastewater Rehabilitation							
400016 - Enterprise Asset Management	19,199	-	-	19,199	19,199	-	-
400046 - Shadowbrook Lift Station and Forcemain	59,535	12,545	-	46,990	46,990	-	-
400064 - Wastewater Treatment Plants PLC Rehabilitation	741,399	578,100	-	163,299	4,566,319	-	-
400078 - Sewer Collection System Cured-in-Place-Pipe Rehabilitation	2,031,338	1,469,572	-	3,961,767	5,761,767	-	1,800,000
400082 - Maximo/Granite XP Integration Database Migration	149,367	-	-	149,367	149,367	-	-
400091 - 800 Mhz Radio System Replacement	7,700	-	-	7,700	7,700	-	-
400108 - Historical Data Repository Upgrade	477,408	2,495	-	-	-	-	-
400109 - Dry Creek Wastewater Treatment Plant Cogeneration	1	-	-	1	1	-	-
400146 - Wastewater and Recycled Water Reliability	456,407	152,225	-	-	-	-	-
500010 - Sewer Forcemain Condition Assessment	400,000	-	-	400,000	400,000	-	-
500011 - Hanson Asset Data Conversion	(1)	-	-	(1)	(1)	-	-
500018 - Integrated Resources Plan	47,816	-	-	47,816	47,816	-	-
500036 - Security Phase II	4,950	-	-	4,950	4,950	-	-
500037 - Wireless Replacement	19,753	13,268	-	6,485	6,485	-	-
500038 - Document Management System	15,603	10,805	-	4,798	4,798	-	-
500039 - Storage Replacement	1,960	-	-	1,960	1,960	-	-
500060 - PGWWTP Influent Pump Station Pumps and Variable Frequency Drive Replac.	212,190	322	-	(322)	(322)	-	-
500061 - DCWWTP 66-inch Influent Pipe Rehabilitation	524,045	-	-	-	-	-	-
500062 - Pleasant Grove Wastewater Treatment Plant Washer Compactor Replacement	18,733	-	-	-	-	-	-
500063 - Dry Creek Operations and Laboratory Building	237,910	-	-	-	-	-	-
500064 - Dry Creek and Pleasant Wastewater Treatment Plants Lighting Rehabilitat	411,520	-	-	-	-	-	-
500065 - Utility Exploration Center Interior Exhibit Refresh	71,130	33,734	-	37,396	304,116	-	-
500080 - FY2019-20 Civic Center Renovation and Restoration	728	63	-	665	665	-	-
500085 - FY2019-20 PRL Renovation and Restoration	809	-	-	809	809	-	-
500092 - Pure Water Roseville	707,441	263,895	-	443,546	443,546	-	-
500124 - FY2020-21 Corporation Yard Building A - Renovation and Restoration	12,037	11,294	-	744	725	-	-
500127 - Martha Riley Library Building Controls and Boiler Replacement	1,649	2,854	-	652	652	-	-
500133 - Informatica Cloud ESB Enterprise Asset Management Integration	3,200	3,200	-	-	-	-	-
500134 - ACI Network Improvements	1,828	-	-	1,828	1,828	-	-
500136 - Police Department Radio Tower Maintenance	2,103	-	-	2,103	2,103	-	-
500138 - Virtual Desktop Exploration	1,828	-	-	1,828	1,828	-	-
500139 - IT Security Enhancements	1,361	576	-	785	785	-	-
500140 - Telecommunications Software Upgrade	3,657	-	-	3,657	3,657	-	-
500142 - Pleasant Grove Wastewater Treatment Plant Maintenance Building	135,030	-	-	-	-	-	-
500143 - Regional 30-inch Interceptor Rehabilitation	175,000	-	-	-	-	-	-
500144 - Regional Wastewater Lift Station No. 3 Decommissioning	249,790	58,755	-	(1)	(1)	-	-
500145 - Regional Wastewater Lift Station No. 4 Decommissioning	375,000	88,286	-	-	-	-	-
500146 - Vactor Washout Station	50,852	-	-	50,852	50,852	-	-
500180 - Human Resources Applicant Tracking System	-	1,816	-	7,327	7,327	-	-

Fund Summary - End Notes

Projects by Fund	FY2020-21 to FY2021-22 Project Carryover Reserve (net of revenue)	FY2021-22 Expenditure/ Expense Actuals	FY2022-23 Revenue Budget Including Prior Year Carryover	FY2021-22 to FY2022-23 Project Carryover Reserve (net of revenue)	FY2022-23 Expenditure Budget Including Prior Year Carryover	FY2023-24 Revenue Budget	FY2023-24 Expenditure/ Expense Budget
500181 - Human Resources Performance Management System	-	3,961	-	5,182	5,182	-	-
500182 - Security Enhancements	-	-	-	9,143	9,143	-	-
500183 - Virtual Machine Server Infrastructure Replacement	-	1,003	-	53,001	53,001	-	-
500205 - FY2021-22 Riley Library - Facilities Rehabilitation	-	158	-	7,010	7,010	-	-
500208 - FY2021-22 Civic Center - Facilities Security	-	787	-	301	301	-	-
500213 - FY2021-22 Civic Center - Renovation and Restoration	-	3,020	-	2,234	2,234	-	-
500232 - Utility Billing - Customer Self-Service Web Portal and Mobile App	-	-	-	-	-	-	141,684
500234 - Citywide Content Management System Replacement	-	-	-	-	13,714	-	-
500235 - Citywide Plotter Replacement	-	-	-	-	15,452	-	-
500236 - Database Management - FTP	-	-	-	-	1,829	-	-
500237 - Phone System Upgrade	-	-	-	-	31,086	-	-
500238 - Security Incident Event Management (SIEM) & Phish Email Filtering Repl	-	-	-	-	9,143	-	-
500269 - Wastewater Lift Station No. 5 Decommissioning	-	-	-	-	375,000	-	-
500272 - FY2022-23 Civic Center - Facilities Security	-	-	-	-	1,277	-	-
500273 - FY2022-23 Martha Riley Library - Facilities Security Upgrades	-	-	-	-	609	-	-
500275 - FY2022-23 Civic Center - Renovation and Rehabilitation	-	-	-	-	10,637	-	-
500278 - FY2022-23 Data Centers UPS and Environmental System Replacement	-	-	-	-	27,015	-	-
500281 - FY2022-23 Martha Riley Library - Interior Paint & Repairs	-	-	-	-	3,392	-	-
500310 - Recycled Water Systems Evaluation Update	-	-	-	-	330,000	-	-
500330 - 30 Inch Recycled Water Main Repair and Relocation	-	-	-	-	500,000	-	-
500341 - Church Street Wet Weather Upgrades	-	-	-	-	-	-	300,000
500343 - Collection Sewer Pump Station Programmable Logic Controllers Rehab	-	-	-	-	-	-	750,000
500344 - West Zone Recycled Water Tank Rehabilitation	-	-	-	-	-	-	500,000
500370 - Security Equipment and Software - Email Security Gateway	-	-	-	-	-	-	7,680
500371 - Agenda Automation Software	-	-	-	-	-	-	2,881
500372 - Citywide and Public Safety Data Storage	-	-	-	-	-	-	72,000
500373 - Data Center Networking	-	-	-	-	-	-	55,414
500374 - Enterprise Training Software	-	-	-	-	-	-	1,920
500375 - Security Equipment and Software - Enterprise Vulnerability Management	-	-	-	-	-	-	4,800
500376 - Infrastructure Network and Server Equipment	-	-	-	-	-	-	10,080
500379 - Public Records Request Implementation	-	-	-	-	-	-	1,920
500398 - Corporation Yard Administration Intrusion Alarm Replacement	-	-	-	-	-	-	6,120
500399 - Corporation Yard Administrative Network Cabling	-	-	-	-	-	-	2,178
500406 - Martha R Library & Utility Exp Ctr Lighting Control & Gutter Repl	-	-	-	-	-	-	3,712
Total Fund: 6230 - Wastewater Rehabilitation	**7,630,276**	**2,712,734**	**-**	**5,443,070**	**13,231,945**	**-**	**3,660,389**
6231 - Wastewater Regional Rehabilitation							
500060 - PGWWTP Influent Pump Station Pumps and Variable Frequency Drive Replac.	-	202	-	1,533,798	1,533,798	-	-
500061 - DCWWTP 66-inch Influent Pipe Rehabilitation	-	25,457	-	789,543	789,543	-	-
500063 - Dry Creek Operations and Laboratory Building	-	20,464	-	749,536	5,749,536	-	-
500064 - Dry Creek and Pleasant Wastewater Treatment Plants Lighting Rehabilitat	-	106,465	-	533,535	533,535	-	-
500142 - Pleasant Grove Wastewater Treatment Plant Maintenance Building	-	17,912	-	192,088	192,088	-	-
500143 - Regional 30-inch Interceptor Rehabilitation	-	-	-	175,000	175,000	-	250,000
500172 - Pleasant Grove Wastewater Treatment Plant Filter Replacement	914,595	18,114	-	896,481	896,481	-	-
500191 - 63-inch and 66-inch Interceptor Rehabilitation	-	-	-	150,000	300,000	-	-
500192 - DCWWTP Biofilter System Rehabilitation	-	-	-	425,000	1,425,000	-	1,175,000
500193 - DCWWTP Motor Control Center and Switchgear Replacement	-	-	-	1,408,000	2,816,000	-	-
500194 - Regional Wastewater Lift Station No. 1 Decommissioning	-	688	-	399,312	649,312	-	350,000
500195 - Regional Wastewater Lift Station No. 2 Decommissioning	-	108,322	-	(1)	(1)	-	-
500266 - Wastewater Treatment Plants Secondary Clarifier Coating Project	-	-	-	-	680,000	-	-
500267 - DCWWTP Digester and Gas Piping Replacement	-	-	-	-	288,000	-	-
500268 - DCWWTP Solids Train Process Optimization Study	-	-	-	-	400,000	-	-
500342 - Wastewater Industrial Pretreatment Program Update	-	-	-	-	-	-	275,000
500345 - EU Resiliency and Cyber Security Evaluation and Plan Development	-	-	-	-	-	-	133,333
500408 - Pleasant Grove Wastewater Treatment Plant Flooring	-	-	-	-	-	-	125,000
Total Fund: 6231 - Wastewater Regional Rehabilitation	**914,595**	**297,624**	**-**	**7,252,292**	**16,428,292**	**-**	**2,308,333**
6301 - Waste Services Operations							
400016 - Enterprise Asset Management	4,336	-	-	4,336	4,336	-	-
400029 - Multi Hazard Plan Update	21,743	7	-	21,736	21,736	-	-
500009 - Environmental Utilities Land Acquisition	9,750,538	2,920,000	-	-	-	-	-
500265 - Utility Operations Center - Phase 1	-	-	-	-	8,830,538	-	-
500318 - DCWWTP Shop Building Office Addition	-	-	-	-	44,445	-	-
500338 - Electric - Utility Billing CIS Redundancy	-	-	-	-	-	-	58,333
500399 - Corporation Yard Administrative Network Cabling	-	-	-	-	-	-	3,491
700043 - CalRecycle Grant - SB 1383 Program Implementation	-	-	193,581	-	193,581	-	-
Total Fund: 6301 - Waste Services Operations	**9,776,616**	**2,920,007**	**193,581**	**26,071**	**9,094,635**	**-**	**61,824**

Fund Summary - End Notes

Projects by Fund	FY2020-21 to FY2021-22 Project Carryover Reserve (net of revenue)	FY2021-22 Expenditure/ Expense Actuals	FY2022-23 Revenue Budget Including Prior Year Carryover	FY2021-22 to FY2022-23 Project Carryover Reserve (net of revenue)	FY2022-23 Expenditure Budget Including Prior Year Carryover	FY2023-24 Revenue Budget	FY2023-24 Expenditure/ Expense Budget
6330 - Waste Services Rehabilitation							
400091 - 800 Mhz Radio System Replacement	23,275	-	-	23,275	23,275	-	-
500036 - Security Phase II	3,900	-	-	3,900	3,900	-	-
500037 - Wireless Replacement	15,562	10,609	-	4,954	4,954	-	-
500038 - Document Management System	12,293	8,513	-	3,780	3,780	-	-
500039 - Storage Replacement	1,546	-	-	1,546	1,546	-	-
500065 - Utility Exploration Center Interior Exhibit Refresh	71,133	33,714	-	37,418	303,978	-	-
500069 - Utility Exploration Center Office Space Rehabilitation	(1)	-	-	(1)	(1)	-	-
500080 - FY2019-20 Civic Center Renovation and Restoration	729	63	-	666	666	-	-
500083 - Automotive Services - Bus and Car Wash Replacement	38,726	83,240	-	14,985	14,985	-	-
500085 - FY2019-20 PRL Renovation and Restoration	809	-	-	809	809	-	-
500095 - CNG Fueling Station Upgrades	695,533	552,009	-	143,524	143,524	-	50,000
500119 - Fleet Services Steam Cleaner Replacement	20,928	681	-	20,247	20,247	-	-
500124 - FY2020-21 Corporation Yard Building A - Renovation and Restoration	17,925	16,506	-	1,419	1,058	-	-
500127 - Martha Riley Library Building Controls and Boiler Replacement	1,649	2,854	-	652	652	-	-
500133 - Informatica Cloud ESB Enterprise Asset Management Integration	2,235	2,235	-	-	-	-	-
500134 - ACI Network Improvements	1,277	-	-	1,277	1,277	-	-
500136 - Police Department Radio Tower Maintenance	1,468	-	-	1,468	1,468	-	-
500138 - Virtual Desktop Exploration	1,277	-	-	1,277	1,277	-	-
500139 - IT Security Enhancements	945	402	-	543	543	-	-
500140 - Telecommunications Software Upgrade	2,554	-	-	2,554	2,554	-	-
500180 - Human Resources Applicant Tracking System	-	1,268	-	5,118	5,118	-	-
500181 - Human Resources Performance Management System	-	2,766	-	3,620	3,620	-	-
500182 - Security Enhancements	-	-	-	6,386	6,386	-	-
500183 - Virtual Machine Server Infrastructure Replacement	-	700	-	37,016	37,016	-	-
500205 - FY2021-22 Riley Library - Facilities Rehabilitation	-	116	-	7,061	7,061	-	-
500208 - FY2021-22 Civic Center - Facilities Security	-	787	-	301	301	-	-
500212 - FY2021-22 Corporation Yard Building D - Roll Up Doors	-	691	-	2,573	2,573	-	-
500213 - FY2021-22 Civic Center - Renovation and Restoration	-	3,020	-	2,234	2,234	-	-
500232 - Utility Billing - Customer Self-Service Web Portal and Mobile App	-	-	-	-	-	-	141,632
500234 - Citywide Content Management System Replacement	-	-	-	-	9,579	-	-
500235 - Citywide Plotter Replacement	-	-	-	-	10,792	-	-
500236 - Database Management - FTP	-	-	-	-	1,277	-	-
500237 - Phone System Upgrade	-	-	-	-	21,712	-	-
500238 - Security Incident Event Management (SIEM) & Phish Email Filtering Repl	-	-	-	-	6,386	-	-
500272 - FY2022-23 Civic Center - Facilities Security	-	-	-	-	1,277	-	-
500273 - FY2022-23 Martha Riley Library - Facilities Security Upgrades	-	-	-	-	609	-	-
500275 - FY2022-23 Civic Center - Renovation and Rehabilitation	-	-	-	-	10,637	-	-
500278 - FY2022-23 Data Centers UPS and Environmental System Replacement	-	-	-	-	27,015	-	-
500281 - FY2022-23 Martha Riley Library - Interior Paint & Repairs	-	-	-	-	3,392	-	-
500339 - Compressed Natural Gas Retrofit Upgrade	-	-	-	-	-	-	2,500,000
500340 - Waste Services Shop and Office Building Rehabilitation	-	-	-	-	-	-	300,000
500370 - Security Equipment and Software - Email Security Gateway	-	-	-	-	-	-	6,080
500371 - Agenda Automation Software	-	-	-	-	-	-	2,281
500372 - Citywide and Public Safety Data Storage	-	-	-	-	-	-	57,000
500373 - Data Center Networking	-	-	-	-	-	-	43,869
500374 - Enterprise Training Software	-	-	-	-	-	-	1,520
500375 - Security Equipment and Software - Enterprise Vulnerability Management	-	-	-	-	-	-	3,800
500376 - Infrastructure Network and Server Equipment	-	-	-	-	-	-	7,980
500379 - Public Records Request Implementation	-	-	-	-	-	-	1,520
500398 - Corporation Yard Administration Intrusion Alarm Replacement	-	-	-	-	-	-	9,805
500406 - Martha R Library & Utility Exp Ctr Lighting Control & Gutter Repl	-	-	-	-	-	-	3,729
Total Fund: 6330 - Waste Services Rehabilitation	**913,764**	**720,175**	**-**	**328,603**	**687,478**	**-**	**3,129,216**
6511 - Transit							
400024 - Sierra Gardens Transfer Point Improvements	-	-	122,293	-	122,293	-	-
400127 - Taylor Road Commuter Bus Stop	81,240	181	80,432	81,240	80,432	-	-
400129 - Transit Plan Update	154,484	-	570,617	154,484	570,617	-	-
400164 - Commuter Bus Replacement	179,312	138,414	4,930,470	(147,418)	4,926,505	-	-
400165 - Bus Rehabilitation	1,541,516	-	891,521	1,541,516	891,217	-	-
500006 - On Board Bus Technology	150,000	-	150,000	150,000	150,000	-	-
500036 - Security Phase II	1,000	-	1,000	1,000	1,000	-	-
500037 - Wireless Replacement	4,000	2,557	1,434	4,000	1,434	-	-
500038 - Document Management System	4,600	2,183	969	4,600	969	-	-
500039 - Storage Replacement	9,200	-	385	9,200	385	-	-
500077 - Fixed Route Bus Replacement and Commuter Bus Fleet Expansion	(2,194)	-	2,194	(2,194)	1	-	-
500083 - Automotive Services - Bus and Car Wash Replacement	127,684	22,763	8,335	143,755	6,182	-	-

Fund Summary - End Notes

Projects by Fund	FY2020-21 to FY2021-22 Project Carryover Reserve (net of revenue)	FY2021-22 Expenditure/ Expense Actuals	FY2022-23 Revenue Budget Including Prior Year Carryover	FY2021-22 to FY2022-23 Project Carryover Reserve (net of revenue)	FY2022-23 Expenditure Budget Including Prior Year Carryover	FY2023-24 Revenue Budget	FY2023-24 Expenditure/ Expense Budget
500111 - Purchase of Seven New Zero Emission Commuter Buses	-	14,942	5,018	-	5,018	8,275,000	8,275,000
500112 - Purchase of Eight Replacement Dial-A-Ride Buses	-	-	30,000	-	30,000	2,878,000	2,878,000
500119 - Fleet Services Steam Cleaner Replacement	2,951	96	2,951	2,855	2,855	-	-
500122 - Alternative Transportation - Housing Front Counter Security Renovation	44,460	69,904	19,572	43,343	17,984	-	-
500210 - FY2021-22 Corporation Yard Building B - Parking Lot Rehabilitation	-	-	15,000	15,000	15,000	-	-
500261 - Microtransit Vehicle and Charger Purchase	-	-	700,000	-	700,000	700,000	700,000
500276 - FY2022-23 Corporation Yard Building B - Facilities Flooring	-	-	11,416	-	11,416	-	-
500277 - FY2022-23 Data Center Environm System and Passport Ctr HVAC Replac	-	-	18,618	-	18,618	-	-
500278 - FY2022-23 Data Centers UPS and Environmental System Replacement	-	-	10,458	-	10,458	-	-
500305 - Zero Emission Bus Depot Project	-	-	3,672,698	-	3,672,698	-	-
500313 - Downtown Space Utilization and Feasibility Study	-	-	1,075	-	1,075	-	-
500369 - Roseville Transit Comprehensive Operational Analysis	-	-	-	-	-	350,145	350,145
500370 - Security Equipment and Software - Email Security Gateway	-	-	-	-	-	400	400
500371 - Agenda Automation Software	-	-	-	-	-	150	150
500372 - Citywide and Public Safety Data Storage	-	-	-	-	-	3,750	3,750
500373 - Data Center Networking	-	-	-	-	-	2,886	2,886
500374 - Enterprise Training Software	-	-	-	-	-	100	100
500375 - Security Equipment and Software - Enterprise Vulnerability Management	-	-	-	-	-	250	250
500376 - Infrastructure Network and Server Equipment	-	-	-	-	-	525	525
500379 - Public Records Request Implementation	-	-	-	-	-	100	100
500411 - Signal Pre-Emptions for Transit Services	-	-	-	-	-	100,000	100,000
700029 - South Placer County Express Bus Service - Capital	50,000	29,993	7,040,599	48,811	7,039,410	1,295,000	1,295,000
700030 - South Placer County Express Bus Service - Operating	30,000	-	1,021,799	30,000	1,021,799	1,700,000	1,700,000
Total Fund: 6511 - Transit	**2,378,254**	**281,032**	**19,308,854**	**2,080,193**	**19,297,366**	**15,306,306**	**15,306,306**
6520 - Transportation							
400015 - Washington and Andora Widening	-	4,233,788	1,111,728	(90,357)	1,021,371	-	-
400022 - Dry Creek Greenway East Trail Phase 1	(94,278)	969,796	3,155,810	(204,586)	2,951,225	18,782,200	18,782,200
400028 - Oak Street Extension of the Miners Ravine Trail	(6,985)	12,085	326,700	(6,985)	319,715	-	-
400034 - Harding Royer Trail Segment 3	-	-	252,713	-	252,713	-	-
400038 - Downtown Replacement Bridge Project	248,756	-	-	156	-	-	-
400074 - Woodcreek Oaks Widening	4,182	-	4,170	4,182	4,168	-	-
400075 - 2017 Arterial ADA Ramps	133,449	-	133,449	133,449	133,449	-	-
400088 - Maidu Park Trail Repair	-	336,755	88,245	-	88,245	-	-
400089 - Pleasant Grove Creek Trail Gap Closure at Veterans Park	180,000	-	180,000	180,000	180,000	157,000	157,000
400090 - Pedestrian/Bike Bridge Inspection/Rating	-	12,182	18,686	-	18,686	-	-
400091 - 800 Mhz Radio System Replacement	36,226	-	36,226	36,226	36,226	-	-
400097 - Roller Compacted Concrete Pilot Project (RCC)	53,453	343	42,777	53,335	41,688	-	-
400137 - 2018 Curb, Gutter, Sidewalk, and ADA Ramp Project	-	-	47,222	-	47,222	-	-
400162 - 2018 Trail Resurfacing	-	-	80,505	-	80,505	-	-
500007 - Multi Use Trail Wayfinding Signs	-	-	75,000	-	75,000	50,000	50,000
500051 - Downtown Pedestrian Safety Connected Vehicle Pilot Project	-	50,362	25,641	-	25,640	-	-
500070 - Washington Blvd All American Roundabout	-	933	629,066	-	629,067	-	-
500110 - 2021 Bike Trail Resurfacing	-	402	359,598	-	359,598	-	-
500113 - Dry Creek Greenway West Trail Design and Construction	-	169	19,709	(169)	19,540	1,340,000	1,340,000
500114 - Active Transportation Plans Update	-	-	230,000	-	230,000	210,000	210,000
500119 - Fleet Services Steam Cleaner Replacement	2,951	96	2,934	2,872	2,855	-	-
500122 - Alternative Transportation - Housing Front Counter Security Renovation	44,437	69,794	19,681	43,344	18,094	-	-
500139 - IT Security Enhancements	524	33	49	524	49	-	-
500180 - Human Resources Applicant Tracking System	-	104	523	419	419	-	-
500181 - Human Resources Performance Management System	-	227	296	523	296	-	-
500182 - Security Enhancements	-	-	523	523	523	-	-
500183 - Virtual Machine Server Infrastructure Replacement	-	57	3,038	3,095	3,038	-	-
500190 - Mahany Park Trail Design and Construction	-	-	50,000	-	50,000	225,000	225,000
500234 - Citywide Content Management System Replacement	-	-	785	-	785	-	-
500235 - Citywide Plotter Replacement	-	-	884	-	884	-	-
500236 - Database Management - FTP	-	-	105	-	105	-	-
500237 - Phone System Upgrade	-	-	1,778	-	1,778	-	-
500238 - Security Incident Event Management (SIEM) & Phish Email Filtering Repl	-	-	523	-	523	-	-
500260 - Dry Creek Greenway East Trail Phase 2	-	-	-	-	-	515,000	515,000
500264 - Bike-Ped Bridge Repainting	-	-	320,000	-	320,000	30,000	30,000
500277 - FY2022-23 Data Center Environm System and Passport Ctr HVAC Replac	-	-	18,617	-	18,617	-	-
500278 - FY2022-23 Data Centers UPS and Environmental System Replacement	-	-	10,458	-	10,458	-	-
500313 - Downtown Space Utilization and Feasibility Study	-	-	1,075	-	1,075	-	-
500370 - Security Equipment and Software - Email Security Gateway	-	-	-	-	-	400	400
500371 - Agenda Automation Software	-	-	-	-	-	150	150
500372 - Citywide and Public Safety Data Storage	-	-	-	-	-	3,750	3,750
500373 - Data Center Networking	-	-	-	-	-	2,886	2,886

Fund Summary - End Notes

Projects by Fund	FY2020-21 to FY2021-22 Project Carryover Reserve (net of revenue)	FY2021-22 Expenditure/ Expense Actuals	FY2022-23 Revenue Budget Including Prior Year Carryover	FY2021-22 to FY2022-23 Project Carryover Reserve (net of revenue)	FY2022-23 Expenditure Budget Including Prior Year Carryover	FY2023-24 Revenue Budget	FY2023-24 Expenditure/ Expense Budget
500374 - Enterprise Training Software	-	-	-	-	-	100	100
500375 - Security Equipment and Software - Enterprise Vulnerability Management	-	-	-	-	-	250	250
500376 - Infrastructure Network and Server Equipment	-	-	-	-	-	525	525
500379 - Public Records Request Implementation	-	-	-	-	-	100	100
700026 - Non-Infrastructure Washington Blvd Bikeway and Pedestrian Pathways	6,482	776	173,773	-	173,773	-	-
Total Fund: 6520 - Transportation	**609,195**	**5,687,904**	**7,422,287**	**156,549**	**7,117,329**	**21,317,361**	**21,317,361**
6540 - Consolidated Transit Services Agency							
500276 - FY2022-23 Corporation Yard Building B - Facilities Flooring	-	-	2,854	-	2,854	-	-
Total Fund: 6540 - Consolidated Transit Services Agency	**-**	**-**	**2,854**	**-**	**2,854**	**-**	**-**
6591 - Youth Development							
400161 - Adventure Club Rehabilitation	5,759	-	-	5,759	5,759	-	-
400186 - Adventure Club Modular Facility	7,402	-	-	7,402	-	-	-
500159 - FY2020-21 Adventure Clubs - Facility Renovation and Restoration	20,005	-	-	20,005	18,217	-	-
500186 - FY2021-22 Adventure Clubs - Facility Renovations and Restoration	-	65,525	-	14,475	7,621	-	-
500248 - FY2022-23 Adventure Clubs - Facility Renovations and Restoration	-	-	-	-	80,000	-	-
500311 - Adventure Club Westbrook facility	-	-	-	-	637,500	-	-
500312 - Adventure Club Rex Fortune facility	-	-	-	-	637,500	-	-
500381 - Adventure Club Flooring and Painting	-	-	-	-	-	-	140,000
700016 - SVBT-003 Full STEAM Ahead Grant	(43,646)	32,826	21,100	-	21,100	-	-
Total Fund: 6591 - Youth Development	**(10,480)**	**98,352**	**21,100**	**47,641**	**1,407,697**	**-**	**140,000**

[3]

Others Sources/(Uses)

1040 - Litigation Reserve

	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
Other Sources/(Uses)		-	-	250,000

The Litigation Reserve Fund is used for unanticipated outside attorney fees. Staff anticipates that the expense budgeted in FY2022-23 will not be spent, which will make that amount available in FY2023-24 and result in a positive fund balance after year-end.

2270 - Grants

	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
Other Sources/(Uses)	-	-	2,352,832	-

The deficit fund balance in the Grants Fund will be eliminated in future years through reimbursement-based grants.

2280 - Federal Stimulus Reserve - ARPA

	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
Other Sources/(Uses)	-	-	1,099,308	-

Staff will recommend an FY2022-23 budget adjustment to City Council to increase revenues in the American Rescue Plan Act Fund by $1,099,308 to fund City Council approved appropriations.

6512 - Transit Shuttle Service Fee Fund

	FY2020-21 Actuals ($)	FY2021-22 Actuals ($)	FY2022-23 Amended Budget ($)	FY2023-24 Budget ($)
Other Sources/(Uses)	-	-	180,000	-

Staff will recommend an FY2022-23 budget adjustment to City Council to transfer $180,000 from the Transit Fund to the Transit Shuttle Fee Fund. A separate fund was established for the Transit Shuttle Fee Fund to assist with the accounting and reporting of this funding.

Department Operating Budget - Alphabetical Order

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Department Operating Budgets Overview

Department Operating Budgets Overview

The Department Operating Budgets section contains the operational costs by department. The section begins with a Budget Summary by Department that outlines all department operating budgets. The full-time equivalent (FTE) positions for each department are also included in this summary. Following the Budget Summary is the detail for each department and the costs required to fund their services.

Each department section contains an organizational chart that displays the overall structure of the department.

In addition, each section provides an overview of services, accomplishments, City Council Strategic Plan efforts, key performance measures, workload measures and budget highlights.

The Department Budget Summary provides position and expenditure/expense information over a three-year period: prior year actuals, current year budget, current year amended budget, and the new budget year. Each department section contains a summary of positions, expenditures/expenses by major category, expenditures/expenses by fund, and expenditure/expenses by center or division.

The expenditures/expenses by major category summary are segregated into the following categories:

- Salaries and wages
- Benefits
- Materials, supplies, and services
- Internal reimbursements
- Capital outlay
- Transfers out

The salaries and wages and benefits categories include compensation and benefits paid to employees of the City. Materials, services, and supplies contain costs consumed during the fiscal year and are not capital related. Internal reimbursements are for expenditures/expenses charged to other departments, funds, or projects. Capital outlay expenditures result in acquisitions or additions to capital assets and represent a betterment or improvement. These expenditures typically have a life of more than one year and cost $5,000 or more.

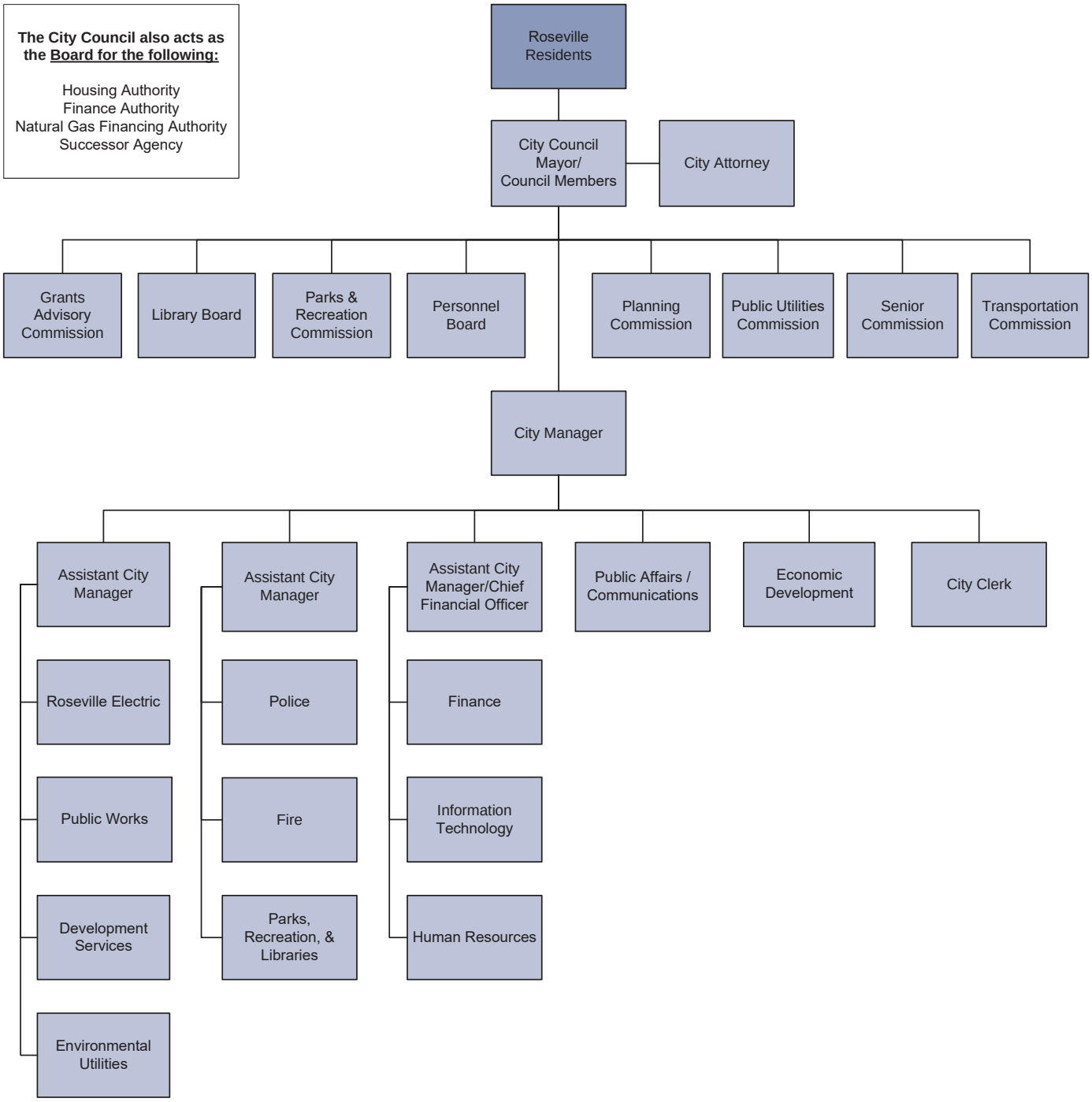
Department Operating Budgets

Budget Summary by Department

Department	FY2021-22 Actuals		FY2022-23 Adopted		FY2022-23 Amended		FY2023-24 Budget	
	FTE	Expenses/ Expenditures	FTE	Expenses/ Expenditures	FTE	Expenses/ Expenditures	FTE	Expenses/ Expenditures
City Council	0.000	46,320	0.000	47,316	0.000	47,316	0.000	163,892
City Manager	7.000	1,396,269	7.000	1,472,765	7.000	1,500,935	7.000	1,526,308
Public Affairs & Communications	7.000	720,530	7.000	1,103,965	7.000	1,103,964	10.000	1,517,490
City Attorney	9.000	1,993,631	10.000	2,322,818	10.000	2,322,819	10.000	2,401,149
Finance	43.225	3,130,121	45.225	4,091,006	47.225	4,141,619	49.600	5,232,210
Human Resources	18.000	12,658,224	18.000	13,749,552	18.000	13,758,738	19.000	16,207,903
Information Technology	54.000	10,748,401	58.000	13,023,202	58.000	13,252,136	58.000	15,396,020
City Clerk	12.000	1,350,757	12.000	1,531,200	12.000	1,532,401	12.000	1,413,837
Police	212.000	51,454,343	224.000	54,817,988	223.000	55,863,787	223.000	59,491,989
Fire	119.000	43,779,741	120.000	41,728,486	120.000	42,027,037	130.000	45,265,561
Economic Development	16.000	9,135,956	16.000	4,066,593	16.000	4,600,560	17.000	5,166,604
Parks, Recreation & Libraries	125.500	36,699,593	132.500	43,420,996	137.250	44,078,737	144.250	47,381,667
Public Works	117.500	40,172,607	123.000	55,402,841	123.250	63,967,465	127.250	60,825,011
Development Services	73.000	10,633,746	74.000	18,244,002	75.000	18,257,582	76.000	19,769,083
Electric	193.750	124,659,843	197.250	144,047,955	197.250	147,366,002	197.250	167,907,359
Environmental Utilities	270.000	77,076,667	276.000	96,602,850	277.000	98,351,209	278.000	107,669,420
Other Expenditures/Expenses (includes OPEB, Transfers, Tax Sharing Agreements)		167,134,372		211,562,298		306,762,100		162,149,078
CFD/LLD/SD		124,251,275		12,563,508		23,834,987		16,037,408
Debt Service		57,495,222		51,572,594		105,976,658		47,416,208
Project Related		107,560,698		119,371,914		182,645,562		147,783,999
External Agency Transactions		1,776,414		163,817		163,816		153,120
Total Positions/Appropriations (Gross)	**1,276.975**	**$ 883,874,730**	**1,319.975**	**$ 890,907,666**	**1,327.975**	**$ 1,131,555,430**	**1,358.350**	**$ 930,875,316**
Total Appropriations (Net)				**$ 766,912,071**				**$ 783,893,490**

Note: Transfers between City funds, internal service fund budgets, and Other Post Employment Trust Fund budgets, related to payments for retiree benefits, are excluded from the Budget (Net) calculation to prevent double-counting these expenditure budgets.

Department Operating Budgets



City Council

Overview of Services

The City Council, as the elected body, adopts legislation, sets policy, adjudicates issues, and establishes the budget. The City Manager, the administrative head of the City government, implements City Council approved policies and laws. The City Council obtains direct citizen input from 14 Council-appointed boards and commissions. The Mayor and Councilmembers are accountable to the electorate and must balance the views of individuals and groups with the community's needs. Councilmembers achieve success with public policy issues facing the region by leading and collaborating with residents, businesses, and regional partners on issues of mutual interest.

Accomplishments

As the governing body for the City of Roseville, the City Council sets policy, diligently works toward common solutions, builds a sustainable future, provides perspective on critical issues, seeks community input, and works with the community to enhance understanding of City processes and issues.

Council Strategic Plan

With comprehensive community input through ongoing efforts, the City Council updated its four-year strategic plan in February 2023. The City Council's Strategic Planning Update Workshop considered progress made on current priorities along with staff and funding capacity to work on new or expanded focus areas.

The resulting plan describes the City's mission, vision, and values that guide the City's work. It includes overarching goals through FY2023-24 and specific strategies to support each goal. The plan was developed and updated at public workshops. It is available at www.roseville.ca.us/strategicplan.

The six goals that support the City's mission and vision are:

- Maintain a safe and healthy community
- Remain fiscally responsible in a changing world
- Enhance economic vitality
- Invest in well-planned infrastructure and growth
- Support community engagement and advocacy
- Deliver exceptional City services

Budget Highlights

The City Council's FY2023-24 budget totals nearly $164,000. This budget increased by more than $116,000 from the prior year due to a significant increase in the City's Local Agency Formation Commission (LAFCO) membership and reduced internal citywide cost plan reimbursement.

Budget Summary

Expenditures/Expenses by Major Category

Major Category	FY2021-22 Actuals ($)	FY2022-23 Adopted ($)	FY2022-23 Amended ($)	FY2023-24 Budget ($)	FY2023-24 Change ($)	FY2023-24 Change (%)
Salaries and Wages	36,600	35,136	35,136	36,358	1,222	3.5
Benefits	1,149	7,472	7,472	7,829	357	4.8
Materials, Supplies, and Services	352,041	418,356	418,356	482,439	64,083	15.3
Internal Reimbursements	(343,470)	(413,648)	(413,648)	(362,734)	50,914	(12.3)
TOTAL	**$ 46,320**	**$ 47,316**	**$ 47,316**	**$ 163,892**	**$ 116,576**	**246.4%**

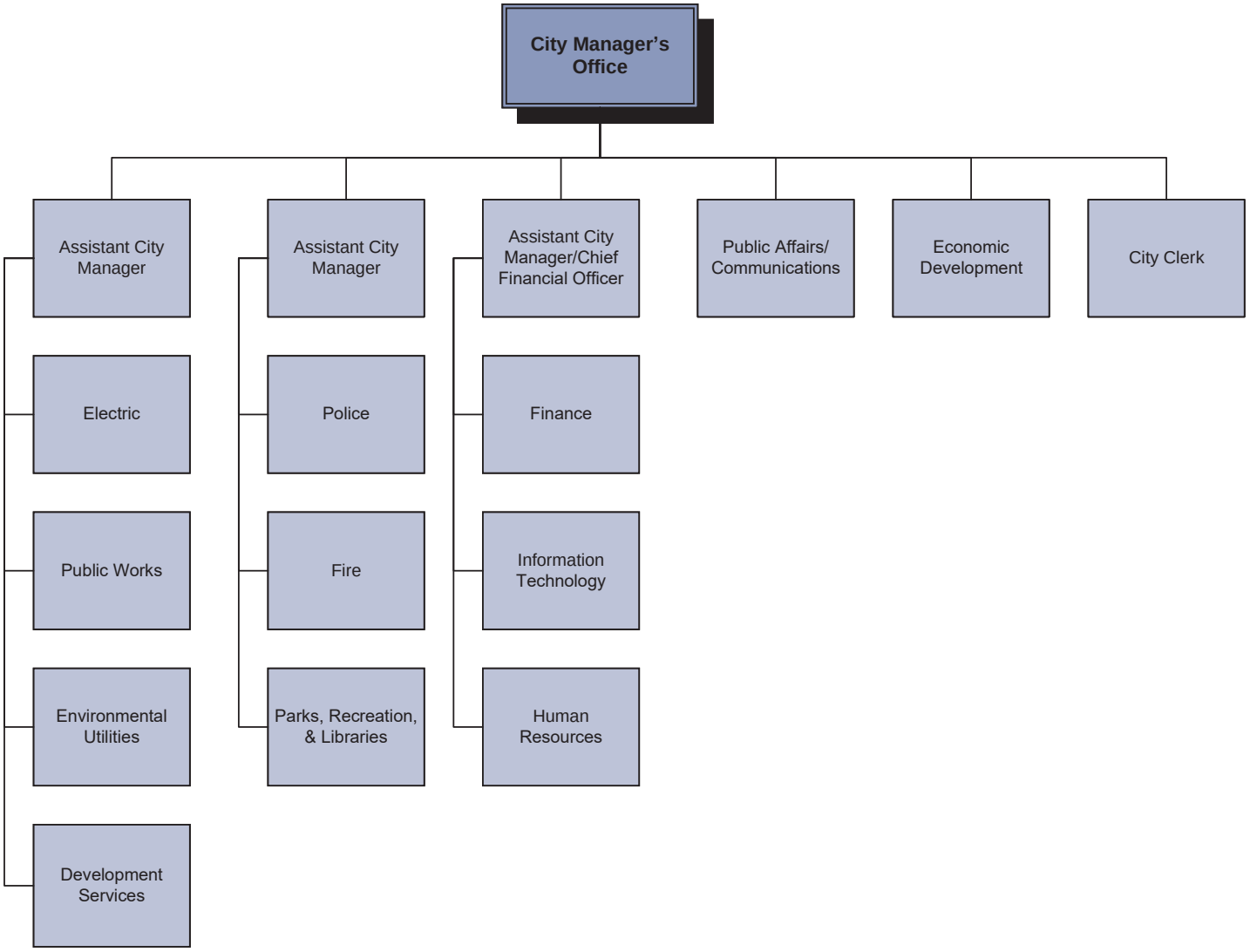
Expenditures/Expenses by Fund

Fund Number - Fund Name	FY2021-22 Actuals ($)	FY2022-23 Adopted ($)	FY2022-23 Amended ($)	FY2023-24 Budget ($)	FY2023-24 Change ($)	FY2023-24 Change (%)
1001 - General	46,320	47,316	47,316	163,892	116,576	246.4
TOTAL	**$ 46,320**	**$ 47,316**	**$ 47,316**	**$ 163,892**	**$ 116,576**	**246.4%**

Expenditures/Expenses by Division/Program

Division/Program	FY2021-22 Actuals ($)	FY2022-23 Adopted ($)	FY2022-23 Amended ($)	FY2023-24 Budget ($)	FY2023-24 Change ($)	FY2023-24 Change (%)
City Council	46,320	47,316	47,316	163,892	116,576	246.4
TOTAL	**$ 46,320**	**$ 47,316**	**$ 47,316**	**$ 163,892**	**$ 116,576**	**246.4%**

City Manager's Office



Overview of Services

The City Manager's Office implements the City Council's vision and goals by aligning financial resources and administering City projects, programs, and services that support expressed City Council priorities. The City Manager makes policy recommendations to the City Council and oversees all City departments except the City Attorney's Office. The City Manager's Office also focuses on leadership; overall quality-of-life issues; fiscal accountability; internal and external communications; engagement with employees, the business community, neighborhood associations, residents, and regional governments; internal collaboration between departments; public/private partnerships; higher-education opportunities; and drives efficiency, innovation, and change within the City.

Accomplishments

- Led the City through significant financial, regulatory, and economic change while receiving some of the highest satisfaction ratings in the country from residents.
- Worked with labor groups on labor market adjustments to ensure the stability of the workforce and competitive compensation in a particularly tight labor market.
- Conducted City Council Strategic Planning Update Workshop.

- Created a comprehensive unsheltered plan for integrated City services and participated in regional homelessness initiative.
- Fully funded reserves and reduced pension liability.
- Convened regional staff from County and non-profit sector for a study mission to San Diego to learn about best practices regarding homelessness approach.
- Managed various challenging issues with utilities and public works projects in dynamic financial, regulatory, and climate environments.

Focus Areas

- Addressing Community Growth: Costco development; Amoruso Ranch and Creekview specific plans; Impacts on City services from Placer County growth including Placer One, Vineyards, Regional University; Implementation of corridor plans; Roseville Industrial Park site planning; Cokeva, TSI, Kaiser, Sutter, and downtown project growth.
- Communication: Implementation of Customer Relationship Management (CRM), conduct biennial National Community Survey, new resident FAQ site, increased outreach for capital improvement projects.
- Operations: Employee onboarding and training as long-tenured employees retire, mentoring programs, organizational culture and leadership, and performance management metrics.
- Homelessness: Continue to refine and establish priorities and strategies, leverage interdepartmental operation and integration, and provide Council with a menu of options to address homelessness; use metrics to determine the effectiveness of physical and administrative strategies for implementation.

Budget Highlights

The City Manager's FY2023-24 budget totals approximately $1.5 million (an increase of 1.7 percent over the prior year) and provides funding to support seven position allocations. The budget increase is primarily due increasing salaries, wages and benefits and a decrease in citywide cost allocation plan reimbursements offset by a decrease in materials, supplies and services due to the realignment of the Organizational, Culture & Leadership funding from the City Manager's Office to the Public Affairs & Communications Department.

Budget Summary

Positions by Division/Program

Full Time Equivalent (FTE) Positions	FY2021-22 Actual	FY2022-23 Adopted	FY2022-23 Amended	FY2023-24 Budget	FY2023-24 Change	FY2023-24 Change (%)
City Manager Total	7.000	7.000	7.000	7.000	-	0.0%

Expenditures/Expenses by Major Category

Major Category	FY2021-22 Actuals ($)	FY2022-23 Adopted ($)	FY2022-23 Amended ($)	FY2023-24 Budget ($)	FY2023-24 Change ($)	FY2023-24 Change (%)
Salaries and Wages	1,196,759	1,270,020	1,270,020	1,281,416	11,396	0.9
Benefits	561,580	627,752	627,752	646,781	19,029	3.0
Materials, Supplies, and Services	327,762	349,751	377,920	324,639	(53,281)	(14.1)
Internal Reimbursements	(689,832)	(774,757)	(774,757)	(726,528)	48,229	(6.2)
TOTAL	**$ 1,396,269**	**$ 1,472,765**	**$ 1,500,935**	**$ 1,526,308**	**$ 25,373**	**1.7%**

Department Operating Budgets

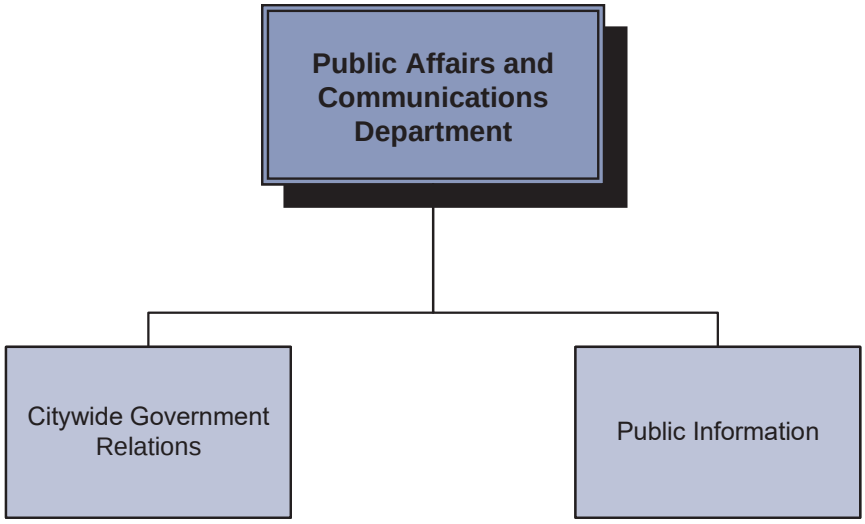
Expenditures/Expenses by Fund

Fund Number - Fund Name	FY2021-22 Actuals ($)	FY2022-23 Adopted ($)	FY2022-23 Amended ($)	FY2023-24 Budget ($)	FY2023-24 Change ($)	FY2023-24 Change (%)
1001 - General	1,396,269	1,472,765	1,500,935	1,526,308	25,373	1.7
TOTAL	**$ 1,396,269**	**$ 1,472,765**	**$ 1,500,935**	**$ 1,526,308**	**$ 25,373**	**1.7%**

Expenditures/Expenses by Division/Program

Division/Program	FY2021-22 Actuals ($)	FY2022-23 Adopted ($)	FY2022-23 Amended ($)	FY2023-24 Budget ($)	FY2023-24 Change ($)	FY2023-24 Change (%)
City Manager	1,396,269	1,472,765	1,500,935	1,526,308	25,373	1.7
TOTAL	**$ 1,396,269**	**$ 1,472,765**	**$ 1,500,935**	**$ 1,526,308**	**$ 25,373**	**1.7%**

Public Affairs & Communications Department



Overview of Services

The Public Affairs & Communications (PAC) Department leads the City's legislative advocacy, media relations, community relations, social media, broadcast, internal communications, neighborhood services, public information services, and the City's organizational culture and leadership initiatives.

The department staff manages the work related to the City Council's Law & Regulation Committee, Organizational Culture & Leadership Committee, and REACH (Roseville Employees Annual Charitable Hearts) giving program. PAC leads citywide teams including communications, government relations, emergency services, E-Government, and open data, and provides leadership on the CRM (Customer Resource Management) Implementation Team and the Regional Homelessness Working Group. PAC staff is the liaison for the Roseville Coalition of Neighborhood Associations (RCONA); Invest Health partnership; community/affinity/faith-based groups; and other business, education, and community initiatives.

Accomplishments

- Developed and implemented a comprehensive educational effort on Measure C hotel tax initiative to enhance understanding among residents. Measure C was approved by 77 percent of voters and will provide an estimated $3-4 million annually to the General Fund.
- Facilitated Council Priorities Update Workshop in February 2023 to review accomplishments, discuss areas of focus and update four-year Council priorities.
- Participated in regional Homelessness Task Force and City's Interdepartmental Homelessness Task Force, facilitating conversations, strategy development, intergovernmental relations and nonprofit partnerships, community engagement, education, and awareness.
- Significantly expanded Economic Development marketing, business support, website, and communications and supported development of Economic Development Strategic Plan and marketing campaigns.
- Led communications regarding new development in the City and provided counsel on public outreach.
- Wrote the annual State of the City speech and produced the highly popular event, including leading coordination with Chamber, school district, police, parking, publicity, special guests, and featured speakers. Broadcast the event on social media and our City government-access channel.
- Developed and implemented community outreach surrounding corridor redevelopment to gain public input.

- Developed a communications strategy related to homelessness to provide context and inform the community of the efforts underway to address this issue, to provide information to people experiencing homelessness about resources available, and to guide the community in ways they can most effectively support efforts to prevent and address homelessness.
- Developed digital communications strategy to support recruitment, retention, and organizational culture efforts without adding additional staff.
- Revamped Pride of Roseville ceremony to recognize employees, after PAC staff conducted a citywide survey. Produced first citywide luncheon with Council and staff, including program, script, signage, and photos to enhance experience.
- Established partnership with Health Education Council to allow City staff to distribute meals to seniors at Maidu Villages affordable housing.
- Established inaugural Clean Up Days partnership between Environmental Utilities (EU) and Roseville Coalition of Neighborhood Associations (RCONA), ensuring no additional staff time and widespread volunteer support and publicity.
- Brought back REACH softball tournament to raise funds for local charities through department competition.
- Established authority for staff to conduct various drives to support community nonprofits, including the Society for the Prevention of Cruelty to Animals (SPCA), Taylor's House, and Gathering Inn.
- Supported utilities marketing, video, and graphic design.
- Consulted with Parks Recreation and Libraries on video production.
- Established the Art of Public Service canvas project to have departments highlight their services and how we work as a City to provide services to our community.
- Updated City's Ceremonial Document Policy.
- Drafted policies to help standardize Council's long-standing practices as shift to district-based elections and rotational mayor were approved by voters.
- Showcased City jobs through a virtual Careers in Government Day to over 500 local high school students and at local career fairs.
- Conducted recruitments of high school students to serve on City boards and commissions.
- Developed recruitment videos highlighting seasonal job opportunities with the City targeted to younger populations.
- Partnered with Placer County-based nonprofit Global Marketplace to conduct several nine-week sessions of Conversations on Racial Healing for City staff and community members with Roseville Police Department representatives sharing and listening to perspectives as well. The Police Department has continued these outreach efforts in further developing our Procedural Justice training program in coordination with community members of diverse backgrounds.
- Initiated special events related to inclusion and diversity for staff, including a Lunch and Learn, tours, performances, and cultural festivals.

Council Strategic Plan

Goal: Support community engagement and advocacy

Strategy: Remain focused on community engagement and education about City services and the budget

- Provide transparent, easily understood communications about the City's financial situation through the City Manager's Budget Message, Budget in Brief, strategic presentations, columns, videos, public engagement efforts, and graphic design visuals.
- Provide in-depth presentations about City budget and finances at Council meetings and with community groups, including Chamber, RCONA, and Rotary Club.
- Work with organizations that promote public engagement in the budget process to bring best practices to Roseville.

Strategy: Explore opportunities to engage increasingly diverse audiences in relevant ways

- Participate in Invest Health study mission to Spartanburg, SC, through a Wellville grant to study community engagement.
- Continue serving on Davenport Institute for Civic Leadership and Public Engagement.
- Develop curriculum on public engagement and work with community groups to enhance effectiveness and outreach.
- Provide National Community Survey in Spanish.
- Participate in an advisory and consulting role with RCONA.
- Work with councilmembers on Community Coffees and other outreach needs to ensure accurate, timely information.

Strategy: Increase outreach to and engagement with younger populations

- Actively post, monitor, and engage in social media channels to disseminate accurate information.
- Conduct recruitments for Boards and Commissions to attract youth applicants.
- Enlist younger residents to assist with citywide cleanup days in partnership with EU and RCONA.
- Operate City of Roseville-TV broadcasts to provide transparency in public policy discussions.
- Conduct FlashVote polls with the community to gauge priorities, concerns, and vision.

Strategy: Explore volunteer opportunities for employees

- Develop new strategy for REACH activities to include additional volunteer opportunities to engage with community.

Strategy: Help county, state, and federal policymakers understand key City issues, including local decision-making

- Develop annual legislative platform in partnership with departments and conduct Council workshop to discuss upcoming legislative priorities and regulatory challenges. Meet with elected representatives through sessions at the City, at the state capital, U.S. Congress, and at association and other gatherings. Actively engage with industry association legislative efforts.

Goal: Maintain a safe and healthy community

- Continue City efforts to reduce homelessness while collaborating and advocating regionally as appropriate.

- Participate in Regional Homelessness Task Force with Placer County, cities, and nonprofit agencies to develop and coordinate regional opportunities to address and prevent homelessness.

Strategy: Continue inclusiveness, equality, and justice efforts for all in partnership with the community

- Work with various communities to ensure access to City services such as transportation, housing and the Police Department's Social Services Unit.
- Ensure diversity in experiences and perspectives among participants in interview panels for key City staff leadership roles.
- Support Conversations on Racial Healing in the community and among staff.
- Highlight federal observance months and support efforts to promote awareness.

Goal: Enhance economic vitality

Strategy: Support conditions that attract, promote and retain retail, commercial and industrial opportunities that have a positive fiscal impact

- Develop marketing materials for prospective businesses and to raise awareness among business community about opportunities the City offers.
- Provide transparent, easily understood communications and data about the City's economic development activities through regular business newsletters, strategic presentations, columns, videos, public engagement efforts, and graphic design visuals.
- Support annual economic outreach events, including State of the City, Chamber events, and industry conferences.

Strategy: Implement Economic Development Strategy

- Support City Council and Economic Development Department with marketing materials, presentations, graphics, advertising, speeches, media relations and messaging related to implementation of strategy.

Goal: Deliver exceptional City services

Strategy: Remain an employer of choice through expanded recruitment and attraction efforts, a focus on retention, and a strong culture

- Establish staffing for Organizational Culture and Leadership (OC&L) work in PAC.
- Assign PAC staff to support HR internal communications as well as external branding.
- Bring back Welcome Day and revamp bus tour for new staff and all staff.
- Lead OC&L initiative for the City to improve its culture, attraction, and retention of its workforce and create optimal work environment and interaction.
- Conduct employee surveys to identify concerns and enhance the work environment.
- Revamp the REACH program and bring the Inclusion Committee and Employee Recognition Committee with the OC&L Committee to integrate all citywide committees, so efforts are stronger, complementary, and leverage the strength of each other.
- Provide transparent, easily understood communications about the City's policy and operational objectives to staff.
- Develop communication opportunities, including citywide staff meetings, all-manager meetings, and written and video presentations to staff on behalf of the City Manager.

Strategy: Implement greater community-based and volunteer cleanups

- Liaison with EU and RCONA to provide the second annual community cleanup days.

Goal: Invest in well-planned infrastructure and growth
Strategy: Reinvest in core neighborhoods

- Continue active participation with Invest Health partnership in exploring and adopting best practices for health outcomes from communities nationwide. Continue active participation in monthly advisory council meetings and community engagement activities.

Strategy: Seek increased regional and local transportation funding and revenues

- Support launch of new transportation services with Roseville Transit and coordination with regional initiatives through Placer County Transportation Planning Agency (PCTPA).
- Support and collaborate on messaging with PCTPA to help Roseville residents understand implications and funding for transportation projects.

Budget Highlights

The Public Affairs & Communications (PAC) Department's FY2023-24 budget totals approximately $1.5 million and provides funding to support ten position allocations. This includes transferring one department public information officer position from Police to PAC to support Organizational, Culture & Leadership efforts, Police communications training, and legislative advocacy. It also includes two new positions to the City: one to support Police community relations and communications outreach and the other to support video broadcast of City Council meetings and digital and video outreach for culture and recruitment branding. PAC's budget increased by 37.5 percent over the prior year due to these new and re-allocated positions, realignment of Organizational, Culture & Leadership materials, supplies, and services from the City Manager's Office to PAC, and increased citywide cost allocation plan reimbursements.

Budget Summary

Positions by Division/Program

Full Time Equivalent (FTE) Positions	FY2021-22 Actual	FY2022-23 Adopted	FY2022-23 Amended	FY2023-24 Budget	FY2023-24 Change	FY2023-24 Change (%)
Public Affairs & Communications Total	7.000	7.000	7.000	10.000	3.000	42.9%

Expenditures/Expenses by Major Category

Major Category	FY2021-22 Actuals ($)	FY2022-23 Adopted ($)	FY2022-23 Amended ($)	FY2023-24 Budget ($)	FY2023-24 Change ($)	FY2023-24 Change (%)
Salaries and Wages	621,727	756,286	756,286	1,076,382	320,096	42.3
Benefits	313,028	382,535	382,534	591,562	209,028	54.6
Materials, Supplies, and Services	340,051	607,293	607,293	645,004	37,711	6.2
Internal Reimbursements	(554,276)	(642,149)	(642,149)	(795,459)	(153,310)	23.9
TOTAL	**$ 720,530**	**$ 1,103,965**	**$ 1,103,964**	**$ 1,517,490**	**$ 413,526**	**37.5%**

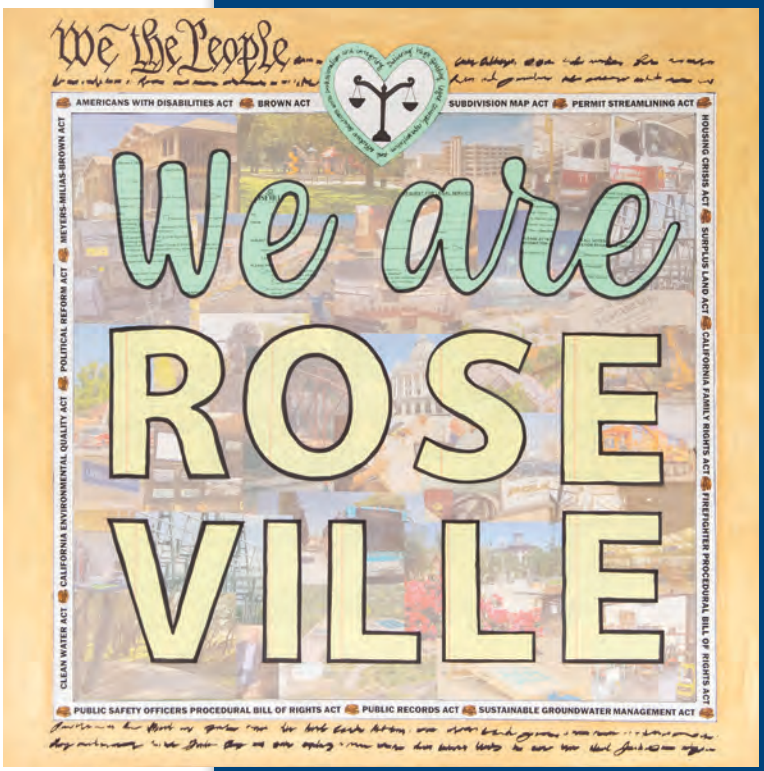
Expenditures/Expenses by Fund

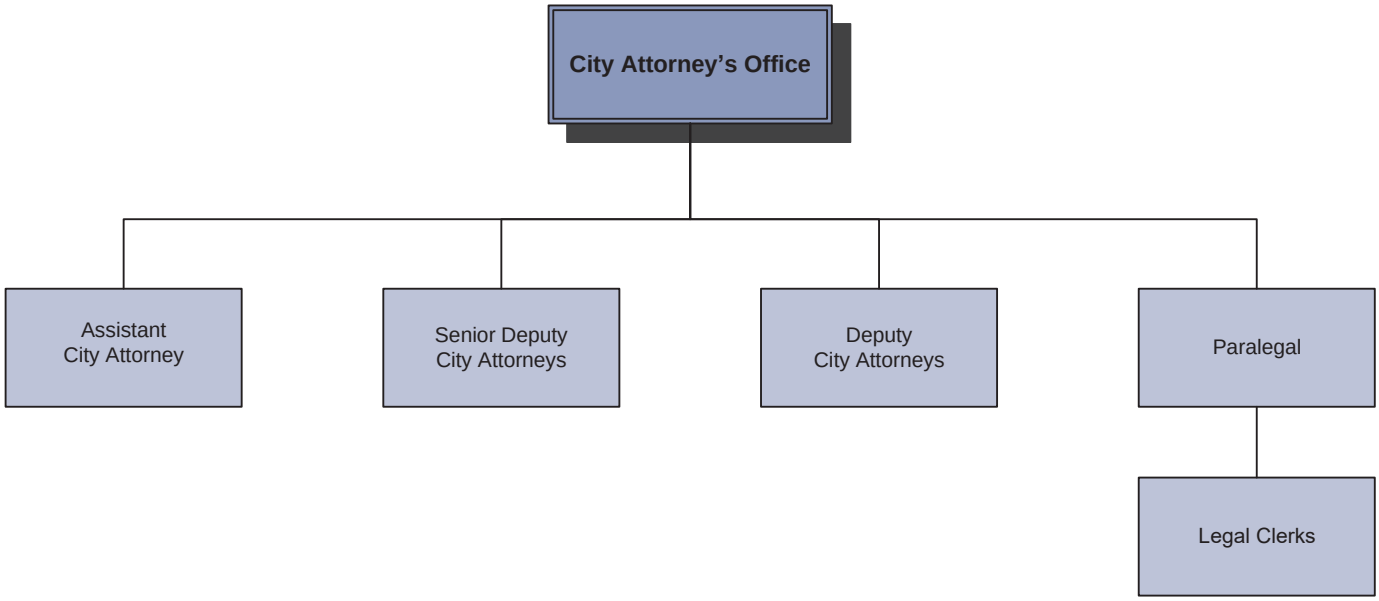
Fund Number - Fund Name	FY2021-22 Actuals ($)	FY2022-23 Adopted ($)	FY2022-23 Amended ($)	FY2023-24 Budget ($)	FY2023-24 Change ($)	FY2023-24 Change (%)
1001 - General	673,213	938,015	938,014	1,351,540	413,526	44.1
2701 - Cable TV Peg	47,318	165,950	165,950	165,950	-	-
TOTAL	**$ 720,530**	**$ 1,103,965**	**$ 1,103,964**	**$ 1,517,490**	**$ 413,526**	**37.5%**

Expenditures/Expenses by Division/Program

Division/Program	FY2021-22 Actuals ($)	FY2022-23 Adopted ($)	FY2022-23 Amended ($)	FY2023-24 Budget ($)	FY2023-24 Change ($)	FY2023-24 Change (%)
Public Affairs and Communications	720,530	1,103,965	1,103,964	1,517,490	413,526	37.5
TOTAL	**$ 720,530**	**$ 1,103,965**	**$ 1,103,964**	**$ 1,517,490**	**$ 413,526**	**37.5%**

City Attorney's Office





Overview of Services

The City Attorney's Office (CAO) provides comprehensive in-house legal services for the City of Roseville. The City Attorney's mission is to contribute to the City's success by delivering high quality legal counsel, representation and effective solutions with professionalism and integrity. Primary services consist chiefly of staffing the meetings of the City Council and various City boards, commissions, and committees; preparation and review of ordinances, resolutions, contracts, and other legal documents; advice and strategic assistance to City departments; civil litigation management/ representation; self-handling of various legal proceedings; supporting government claims review; tracking legislation; providing trainings; debt collections; code enforcement; and criminal prosecution of the Roseville Municipal Code.

Council Strategic Plan

The CAO will support the City Council, executive management and City departments with key City projects in furtherance of the City's overarching goals and key strategies.

Goal: Remain fiscally responsible in a changing world

The CAO will support the City Manager's Office and the Human Resources Department with negotiating successor labor agreements, including acting as lead negotiator for the Local 39 agreement.

The CAO will assist Roseville Electric in extending agreements with the California Department of Water Resources for two emergency generators located at the Roseville Energy Park and in evaluating whether to expand the site's generating capacity.

Goal: Maintain a safe and healthy community

The CAO will continue to participate in regional efforts to identify strategies for addressing homelessness in Placer County.

The CAO will work on establishing a City criminal prosecution program to increase the available resources the City has to address nuisance and blight issues in order to maintain a safe, healthy and beautiful community.

The CAO will revamp the City's graffiti, camping on private property and sidewalk vending ordinances to better assist with eliminating blight.

Goal: Enhance economic vitality

The CAO will provide legal support to various development, affordable housing, and land disposition projects (e.g., 401 Oak Street, 505 Royer/300 Taylor Street, 320 Vernon Street, Roseville Industrial Park project).

Goal: Deliver exceptional City services

The CAO will continue to participate in efforts to modernize and streamline the City's Public Records Act processes in addition to creating a Citywide training regarding the handling of public records requests and the recodification of the Public Records Act.

The CAO will place a greater emphasis on training staff and public officials on various laws and legal responsibilities.

Goal: Invest in well-planned infrastructure and growth

The CAO will assist staff with needed property acquisitions for the Roseville Parkway extension and Pleasant Grove widening projects.

The CAO will finalize an amendment to the Water Supplies and Exchanges Agreement for Middle Fork Project water with the Placer County Water Agency to help ensure water supply in drought years and future development.

Goal: Support community engagement and advocacy

The CAO will continue its efforts to become more externally facing by educating community members regarding their rights and responsibilities, participating in the City's advocacy efforts, and engaging in regional activities and partnerships.

Key Workload Measures

	FY2021-22 Actuals	FY2022-23 Initial Estimate	FY2022-23 Revised Estimate	FY2023-24 Estimate
Requests for legal service ("Greenies") completed	1,111	1,000	950	1,000
Legal Opinions	21,219	21,000	20,000	22,000
Citations	262	300	300	310
Public Meetings	212	180	182	185
Trainings	n/a	30	30	32

Accomplishments

- Resolved 23,910 legal services requests in calendar year 2022.
- Guided the first ever Roseville Independent Redistricting Commission through extensive public outreach and adoption of a new City Council electoral district map. The legally compliant map was adopted after a largely community-driven process which received positive press coverage.
- Participated in the placement of Measure C, the City's Transient Occupancy Tax (TOT) measure, on the November 2022 ballot as well as assisted with proper educational outreach efforts. Measure C increased the TOT rate from 6 percent to 10 percent and passed with 72 percent of the vote and will provide an estimated $2.7 to $3 million of additional revenue annually, fulfilling a key Council priority.

- Closed escrow on the purchase of the future sites of the Roseville Soccer Complex and the Vernon Street Electric Substation as well as property utilized for the Roseville Road S-Curve project.
- Negotiated and drafted a lease agreement with the Growth Factory to operate the Roseville Venture Lab in downtown Roseville. This entrepreneur center is dedicated to strengthening local startup businesses, spurring job growth, and fostering a community of entrepreneurs through programs, partnerships, workforce development, and special events.
- Assisted with contract negotiations for a new contract with an armored car service which came close to expiring, a vitally needed service to transport cash from the City's facilities.
- Collaborated with Finance to issue a Request for Proposals to transition our bond trustee services and helped draft a complicated and robust agreement for comprehensive banking services.
- Assisted the City Council, Economic Development, Finance, the City Manager's Office, and the Grants Advisory Commission in quickly establishing a one-off expedited American Rescue Plan Act (ARPA) Grant Funding Cycle to award $350,000 in funds to local non-profits.
- Helped secure multi-year funding from the National Opioid Settlement Fund to use towards opioid education and abatement.
- Drafted, in partnership with the Information Technology Department, an Electronic Signature Policy to broadly permit the use of electronic signatures in City-related business, which has allowed staff and third parties to execute documents quickly, securely and efficiently.
- Implemented new methods for collecting past due debts owed to the City, which will result in increased revenues.
- Assisted with obtaining a "Prohousing" designation from the State Department of Housing and Community Development (HCD). The designation makes private affordable housing projects planned in Roseville much more competitive for limited state and federal funding and could accelerate the timeline for future projects.

Budget Highlights

The City Attorney's FY2023-24 budget totals approximately $2.4 million and provides funding to support 10 position allocations. This budget increased by 3.4 percent over the prior fiscal year due to inflationary increases in labor, supplies, and services and increased citywide cost plan reimbursements.

Budget Summary

Positions by Division/Program

Full Time Equivalent (FTE) Positions	FY2021-22 Actual	FY2022-23 Adopted	FY2022-23 Amended	FY2023-24 Budget	FY2023-24 Change	FY2023-24 Change (%)
City Attorney Total	9.000	10.000	10.000	10.000	-	0.0%

Expenditures/Expenses by Major Category

Major Category	FY2021-22 Actuals ($)	FY2022-23 Adopted ($)	FY2022-23 Amended ($)	FY2023-24 Budget ($)	FY2023-24 Change ($)	FY2023-24 Change (%)
Salaries and Wages	1,505,638	1,598,271	1,598,272	1,657,415	59,143	3.7
Benefits	754,225	786,517	786,517	825,514	38,997	5.0
Materials, Supplies, and Services	304,633	603,316	603,316	676,032	72,716	12.1
Internal Reimbursements	(570,865)	(665,286)	(665,286)	(757,812)	(92,526)	13.9
TOTAL	**$ 1,993,631**	**$ 2,322,818**	**$ 2,322,819**	**$ 2,401,149**	**$ 78,330**	**3.4%**

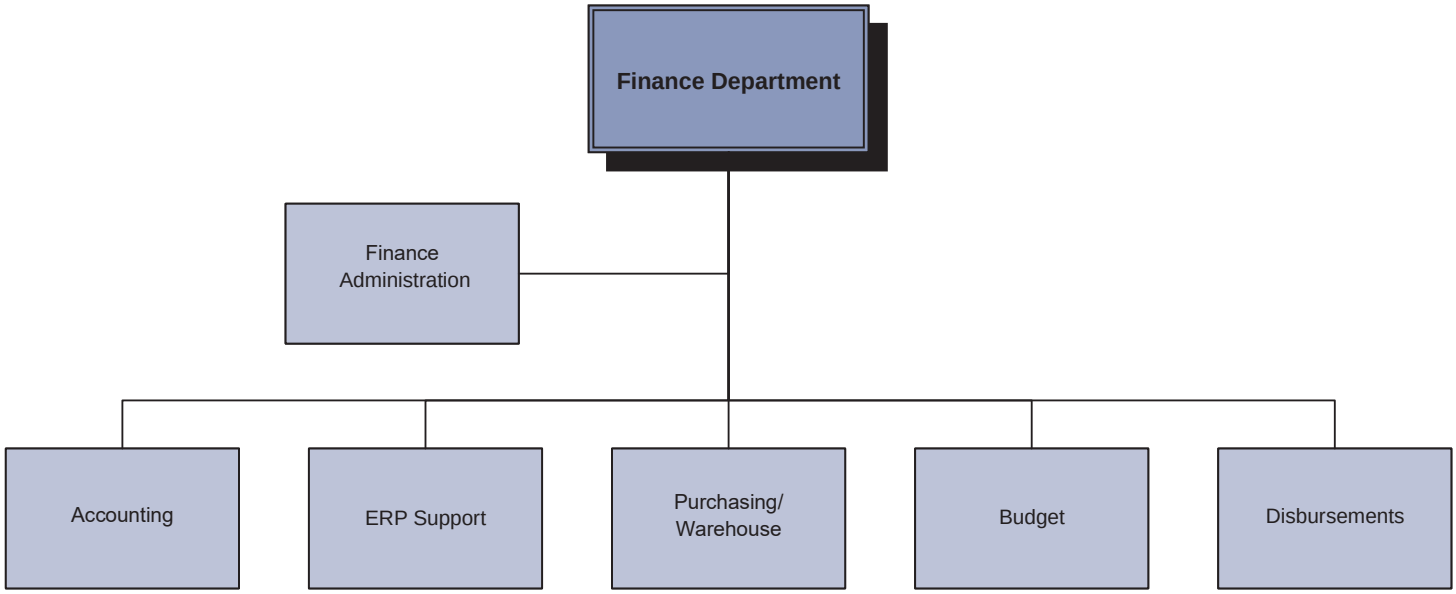
Expenditures/Expenses by Fund

Fund Number - Fund Name	FY2021-22 Actuals ($)	FY2022-23 Adopted ($)	FY2022-23 Amended ($)	FY2023-24 Budget ($)	FY2023-24 Change ($)	FY2023-24 Change (%)
1001 - General	1,993,631	2,072,818	2,072,819	2,151,149	78,330	3.8
1040 - Litigation Reserve	-	250,000	250,000	250,000	-	-
TOTAL	**$ 1,993,631**	**$ 2,322,818**	**$ 2,322,819**	**$ 2,401,149**	**$ 78,330**	**3.4%**

Expenditures/Expenses by Division/Program

Division/Program	FY2021-22 Actuals ($)	FY2022-23 Adopted ($)	FY2022-23 Amended ($)	FY2023-24 Budget ($)	FY2023-24 Change ($)	FY2023-24 Change (%)
City Attorney	1,993,631	2,322,818	2,322,819	2,401,149	78,330	3.4
TOTAL	**$ 1,993,631**	**$ 2,322,818**	**$ 2,322,819**	**$ 2,401,149**	**$ 78,330**	**3.4%**

Finance Department



Overview of Services

The Finance Department provides services in budgeting, investing and cash management, issuing and managing debt, accounting, accounts payable, payroll, Enterprise Resource Planning (ERP) system support, special district administration, purchasing, and central stores.

Budget Division

The Budget Division is responsible for preparing, developing, and publishing the Annual Adopted Budget and Quarterly Financial Reports. This division also assists with budget amendments, including the carry-forward of approved budgets for unspent encumbrances. The budget team works with all City departments to ensure that actual spending is within City Council-approved budget appropriations.

Accounting Division

The Accounting Division develops, implements, and maintains effective financial accounting systems and internal controls. The division provides management control over the City's financial activity by ensuring the ability to present a fairly stated financial position of the City on a timely basis. The division is responsible for managing the revenue operations of the City and monitoring the City's debt and investment portfolio. It is also responsible for the City's billed receivables (including the collection of citywide delinquent accounts), grants, special assessments, capital assets, and financial reporting.

Enterprise Resource Planning (ERP) Support Division

The ERP Support Division is responsible for managing the teams of staff performing maintenance and optimization of the City's ERP system, as well as managing or coordinating with other projects that integrate with the ERP system.

Disbursements Division

The Disbursements Division is responsible for the timely calculation and payment of payroll, payments to vendors, CalPERS administration and reporting, and retiree health administration and payment. The division is also responsible for all federal and state payroll and accounts payable reporting requirements.

Purchasing and Central Stores Division

The Purchasing and Central Stores Division is responsible for procurement and acquisition services, central warehousing, mail handling, and courier services.

Accomplishments

- Recognized by the Government Finance Officers Association (GFOA) with the Certificate for Excellence in Financial Reporting for the FY2020-21 Annual Comprehensive Financial Report.
- Recognized by the GFOA and the California Society of Municipal Financial Officers (CSMFO) with Distinguished Budget Presentation Awards for the FY2022-23 Approved Budget.
- Updated the City Council-adopted financial policies, including revisions to the Budget Development Policy, Capital Improvement Program Rehabilitation Funding Policy, and Pension Funding Policy, and included a new Development Services Stabilization Reserve Fund Policy to establish a reserve fund to provide the department resources to maintain services during a short-term drop in revenue and to provide time to react to changes necessary during a long-term economic decline.

Council Strategic Plan

Goal: Remain fiscally responsible in a changing world
Strategy: Seek ways to reduce pension liabilities to maintain high quality services

Finance Department is actively seeking ways to reduce pension liabilities and improve the funded status of the California Public Employee's Retirement System (CalPERS) plan to ensure high-quality services for City residents. One approach for the City is to use one-time resources to participate in the CalPERS Additional Discretionary Payments (ADP) option, which reduces the City's unfunded liability and leads to long-term savings. The FY2023-24 budget includes an ADP of $4.6 million, bringing the total ADPs to $16.7 million over the past three years. Additionally, the City has established a Section 115 Pension Trust Fund to serve as a reserve against CalPERS cost increases. With the $4.6 million budgeted transfer into the trust in FY2023-24, the City has now transferred $17.1 million. These measures are designed to maintain service levels during future economic downturns.

Goal: Invest in well-planned infrastructure and growth
Strategy: Increase funding for CIP rehabilitation to prevent erosion of infrastructure

Equipment is a core component of the City infrastructure required to provide essential services for the community. Departments such as Fire, Police, and Parks, Recreation & Libraries rely on well-functioning equipment to operate effectively. It is important to prioritize the upkeep and replacement of equipment to maintain the quality of our essential services for our community. To this end, the budget includes funding to develop an inventory of equipment purchased by General Fund departments. By having a comprehensive list of equipment, the City can create a plan to accumulate funds over time to replace equipment when it reaches its end of life. This approach will help the City with financial planning and ensure adequate funds are available to purchase replacement equipment.

Key Performance Measures

Excellence in Budgeting

Goal	Support community engagement and advocacy			
	FY2021-22 Actuals	FY2022-23 Initial Estimate	FY2022-23 Revised Estimate	FY2023-24 Estimate
Receive Distinguished Budget Presentation Award from Government Finance Officers Association (GFOA)	✓	✓	✓	✓
Receive Certificate of Award in Budgeting from the California Society Municipal Finance Officers (CSMFO)	✓	✓	✓	✓
Purpose	Receiving GFOA and CSMFO awards for budgeting demonstrates a commitment to meeting the highest principles of governmental budgeting.			
Status	The Finance Department received both of the awards for the FY2022-23 budget and plans to submit the FY2023-24 budget for the awards.			

Excellence in Financial Reporting

Goal	Remain fiscally responsible in a changing world			
	FY2021-22 Actuals	FY2022-23 Initial Estimate	FY2022-23 Revised Estimate	FY2023-24 Estimate
Receive Certificate of Achievement for Excellence in Financial Reporting from the GFOA	✓	✓	✓	✓
Purpose	Receiving GFOA awards for financial reporting demonstrates a commitment to meeting the highest principles of governmental financial management.			
Status	The Finance Department received the award for the FY2020-21 Annual Comprehensive Financial Report and submitted the FY2021-22 Report for the award again in FY2022-23.			

Key Workload Measures

	FY2021-22 Actuals	FY2022-23 Initial Estimate	FY2022-23 Revised Estimate	FY2023-24 Estimate
Number of vendor invoices paid	49,388	45,200	48,300	49,000
Number of payroll checks processed	41,417	42,700	42,680	44,000
Number of purchase requisitions processed	3,248	3,300	3,450	3,550

Budget Highlights

The Finance Department's FY2023-24 budget totals approximately $5.2 million and provides funding to support 49.6 position allocations. The department budget increased by approximately 26 percent over the prior fiscal year, from $4.1 million to $5.2 million. This change is primarily due to increased labor and professional services costs and a decrease in internal citywide cost plan reimbursements. The Finance Department's budget includes the following highlights:

Accounts Payable

The budget includes increasing an existing Full Time Equivalent (FTE) 0.625 position to a 1.0 FTE position. Increasing accounts payable work levels associated with a growing city necessitates increasing this position to a full allocation. A corresponding decrease in temporary staffing funding offsets the cost of this position.

General Fund Equipment Inventory and Budget Planning

A consolidated inventory of equipment purchased by General Fund departments is required to maintain core service levels. With a consolidated list, the City can develop a comprehensive plan to accumulate funds to replace the equipment once it reaches its end of life. Saving up funds for equipment replacement over time will assist the City with financial planning and ensure adequate funds are available to purchase replacement equipment when necessary. The budget includes $60,000 in one-time funding to develop a citywide equipment inventory, develop a process to save funds for future replacement equipment and assist in recommending and implementing software to facilitate this process.

Internal Control Monitoring and Internal Audits

A Senior Accountant is included in the budget to assist with monitoring internal controls over various transactions cycles, including, but not limited to, internal control environment, procurement; asset management; inventory management; contract management; accounts payable; employee expense reports; purchase card activity; personnel transactions; Council Communications; operations budgeting and accounting; CIP planning, budgeting, and accounting; rate model preparation; grant compliance; and internal and external reporting. The position will also assist with internal control documentation (including financial policy updates, standard operating procedure documents, etc.) and assist with participation in citywide enterprise risk management initiatives.

In addition, $50,000 in ongoing funding is included in the Finance Department budget to conduct two internal audits per year. In FY2023-24, this funding will be used to audit compliance with contract spending and other contract management objectives.

Payroll

An additional 1.0 Analyst FTE position is included in the Payroll Division due to increasing workload and complexity associated with growing citywide staffing levels. This position will assist in payroll liability reconciliation, bank reconciliations, and payroll system management and testing. This position will also assist in administrative regulation updates, annual reporting requirements, position budgeting, and process analysis.

Purchasing

Funding is included in the budget for a new purchasing supervisor classification. This classification is new for the City, so the Human Resources Department will return to the City Council at a later date to establish the position allocation. Adding this position will provide additional resources and assistance for the Purchasing Manager to ensure appropriate oversight of the central stores function and implement needed purchasing policy improvements. When fully staffed, the Purchasing Manager is responsible for fourteen direct reports; therefore, the position spends the most time on personnel responsibilities and procurement-related activities. This new position will allow for more time to focus on the needs of the central stores function, divisional and citywide priorities, and purchasing policy development and revisions.

The budget also includes $20,000 in one-time funding to hire a consultant to assist with implementing the recommendations contained in a recent procurement assessment. Primary areas of focus for the consultant will include the development of a comprehensive purchasing policy manual that incorporates relevant state and city codes and policies, and consolidation of city procurement training materials.

Budget Summary

Positions by Division/Program

Full Time Equivalent (FTE) Positions	FY2021-22 Actual	FY2022-23 Adopted	FY2022-23 Amended	FY2023-24 Budget	FY2023-24 Change	FY2023-24 Change (%)
Finance Total	43.225	45.225	47.225	49.600	2.375	5.0%

Expenditures/Expenses by Major Category

Major Category	FY2021-22 Actuals ($)	FY2022-23 Adopted ($)	FY2022-23 Amended ($)	FY2023-24 Budget ($)	FY2023-24 Change ($)	FY2023-24 Change (%)
Salaries and Wages	4,221,680	4,923,809	4,923,809	5,407,447	483,638	9.8
Benefits	2,309,897	2,697,232	2,697,230	2,891,067	193,837	7.2
Materials, Supplies, and Services	2,217,806	2,380,062	2,424,653	2,697,028	272,375	11.2
Internal Reimbursements	(5,619,262)	(5,910,096)	(5,910,096)	(5,763,332)	146,764	(2.5)
Capital Outlay	-	-	6,023	-	(6,023)	(100.0)
TOTAL	**$ 3,130,121**	**$ 4,091,006**	**$ 4,141,619**	**$ 5,232,210**	**$ 1,090,591**	**26.3%**

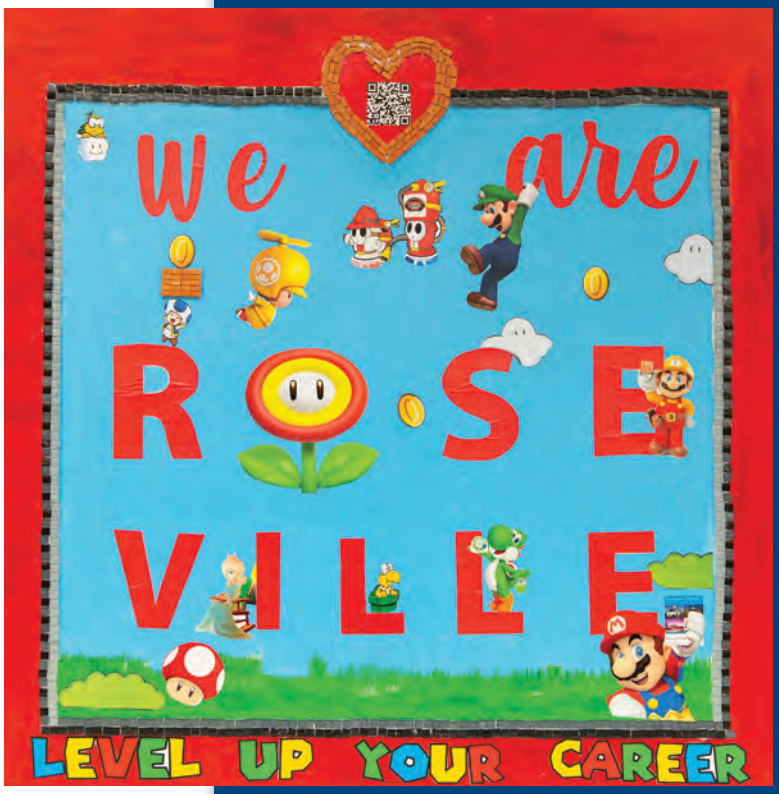
Expenditures/Expenses by Fund

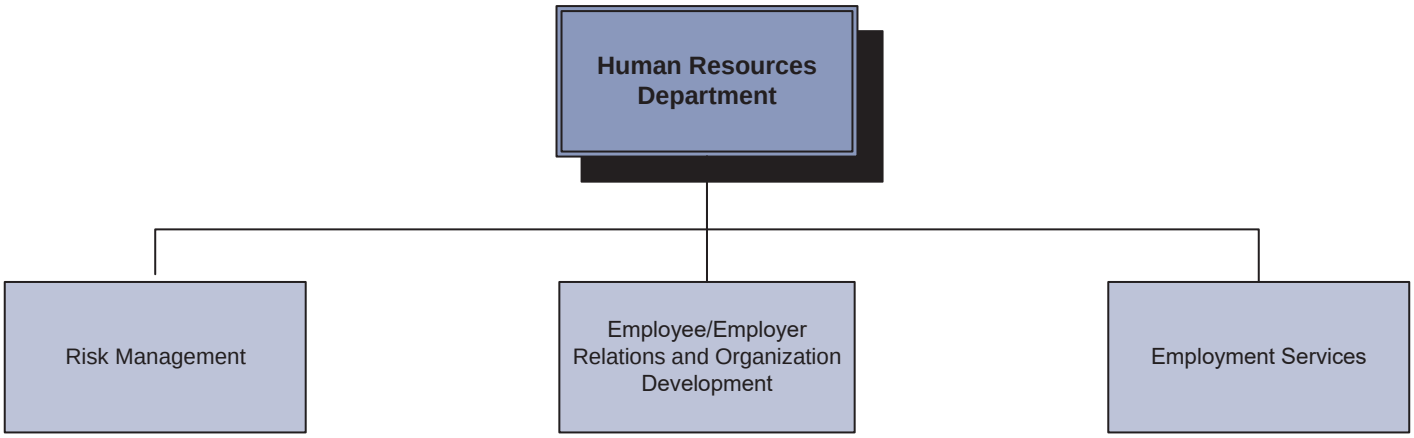
Fund Number - Fund Name	FY2021-22 Actuals ($)	FY2022-23 Adopted ($)	FY2022-23 Amended ($)	FY2023-24 Budget ($)	FY2023-24 Change ($)	FY2023-24 Change (%)
1001 - General	3,130,121	4,091,006	4,141,619	5,232,210	1,090,591	26.3
TOTAL	**$ 3,130,121**	**$ 4,091,006**	**$ 4,141,619**	**$ 5,232,210**	**$ 1,090,591**	**26.3%**

Expenditures/Expenses by Division/Program

Division/Program	FY2021-22 Actuals ($)	FY2022-23 Adopted ($)	FY2022-23 Amended ($)	FY2023-24 Budget ($)	FY2023-24 Change ($)	FY2023-24 Change (%)
Finance	1,806,639	2,110,176	2,359,727	1,940,058	(419,669)	(17.8)
Accounting	310,274	1,027,463	795,609	751,422	(44,187)	(5.6)
Budget	400,878	429,581	452,581	349,567	(103,014)	(22.8)
Purchasing	612,331	523,787	533,702	765,272	231,570	43.4
Disbursements	-	-	-	766,035	766,035	-
ERP Support	-	-	-	659,855	659,855	-
TOTAL	**$ 3,130,121**	**$ 4,091,006**	**$ 4,141,619**	**$ 5,232,210**	**$ 1,090,591**	**26.3%**

Human Resources Department





Overview of Services

The Human Resources Department provides services to assist City departments and the community with employment and volunteer opportunities. The department's focus is on recruiting, developing, engaging, and retaining a diverse, well qualified, and professional workforce of approximately 1,358 regular employees and 490 temporary/seasonal employees to deliver high-quality services to the City.

Employment Services and Benefits

Employment Services is responsible for planning, developing, conducting, and overseeing the City's classification and compensation plans, recruitment, examination, selection, pre-employment, and onboarding processes for regular and temporary employees. This team also coordinates the intern and volunteer program. Additionally, the team administers the employee insurance and benefits programs, including the CalPERS retirement and supplemental retirement plans, medical, dental, vision, life and long-term disability insurance plans, flexible spending accounts, and the employee assistance program. This team manages the Human Resources Information System (HRIS), including the processing and approval of employee salary and benefits information and conducting retirement consultations.

Labor Relations/Performance Management/Employee Development

This team promotes organizational advancement through effective employee/labor relations activities pertaining to five recognized employee bargaining units and two unrepresented employee groups; manages and assists with the employee performance evaluation system; coordinates, develops, and conducts employee training; administers and tracks online policy review and training records for citywide training; processes tuition reimbursement; and coordinates the annual giving campaign.

Risk Management

Risk Management is responsible for creating a safe work environment for employees and a safe city for its residents. Risk Management accomplishes this by administering safety training, Cal-OSHA mandated programs, assuring safe and healthy work environments, administering liability and workers' compensation programs, Americans with Disability Act interactive process and reasonable accommodations, managing leaves of absence, and responding to both resident and employee safety concerns.

Management and Administrative Support Services

Management and Administrative Support Services oversees the department operations, organizational development and engagement, including succession planning, policy development, champions the Inclusion Committee and the Employee Recognition Committee and oversees the department budget.

Accomplishments

- Implemented NEOGOV, a new applicant tracking system, which provides efficiencies for City staff and applicants.
- Completed 240 recruitments with a streamlined electronic signature process for new hire documents.
- Processed 10,787 employment applications.
- Implemented safety protocols and numerous COVID-19 related programs, policies, frequently asked questions, and employee communications.
- Implemented labor market adjustments with five labor groups and updated 48 salary ranges as a result of minimum wage increases.
- Customized the performance management system to create more efficient workflows for the larger departments.
- Implemented classification study recommendations for 18 classifications involving 30 employees.
- Supported succession planning by processing 157 promotions.

Council Strategic Plan

Goal: Deliver exceptional City services

Strategy: Remain an employer of choice through expanded recruitment and attraction efforts, a focus on retention, and a strong culture

The Human Resources Department's focus is on streamlining the hiring process with an updated applicant tracking system, and will establish a collaborative partnership with the citywide communications team to enhance our City HR Job Opportunity webpage and outreach to attract top talent and interns in a tight labor market. The Human Resources team goal is to ensure that the City has the most diverse and highly qualified candidate pool available. Enhancement and expansion of the training program for supervisors and employees will support a high-performing work culture. Further, a succession planning program will be developed to support retention, reorganization of work, skills development, and effective outreach for specialized operational skills.

Key Performance Measures

Recruitments

Goal	Deliver exceptional City services			
	FY2021-22 Actuals	FY2022-23 Initial Estimate	FY2022-23 Revised Estimate	FY2023-24 Estimate
Total number of General/ Management Recruitments	184	230	240	230
Number of Employees Onboarded (Regular)	128	190	175	175
Number of Employees Onboarded (Temporary)	286	340	190	300
Purpose	To efficiently deliver a more diverse and highly skilled candidate pool to produce a dedicated workforce to deliver City services to the community.			
Status	Human Resources continues to enhance recruitment outreach through various social media tools to promote opportunities with the City. Executive recruiter outreach and continuous filings of openings have reduced the number of repeat recruitments and resulted in the successful filling of hard to fill positions.			

Key Workload Measures

	FY2021-22 Actuals	FY2022-23 Initial Estimate	FY2022-23 Revised Estimate	FY2023-24 Estimate
Total Filled Regular Positions	1,148	1,175	1,200	1,250
Number of Workers' Compensation Lost Time Claims	122	50	50	50
Total Liability Claims Cost	$549,000	$1,000,000	$1,000,000	$1,250,000

Budget Highlights

The Human Resources FY2023-24 budget totals approximately $16.2 million (an increase of 17.8 percent over the prior fiscal year) and funds 19 position allocations including one new analyst position. This budget increase is mostly due to rising insurance premiums in the General Liability Fund and claims in the Workers Compensation Fund. The budget includes the following highlights:

Add 1.0 Full-Time Human Resources Analyst

The Electric and Environmental Utilities Departments included funding for a new Human Resources Analyst position to provide timely performance consultation, prepare discipline, conduct investigations, address complex leave issues, develop and implement new positive people practices and programs (e.g., succession planning), and prepare supervisor resources.

Succession Planning

The budget includes funding to hire a consultant to work with Human Resources to develop a robust Succession Planning Program to support departments with planning for retirements to fill key roles and to promote retention through skills development of future leaders.

Recruitment Branding

The budget includes funding to hire a consulting firm to create an effective recruitment brand to advertise the reasons the City is an Employer of Choice. This will help attract top talent as a premiere equal employment opportunity employer in the region. The funds will also be used to establish a stronger presence on LinkedIn and Glassdoor for broader outreach to more diverse candidates.

File Scan Project

Human Resources will use these funds to work with a vendor to have the personnel files scanned and labeled for digital access to personnel and other human resources filed records.

Fiduciary Committee

Funds from the MissionSquare Retirement deferred compensation plan administrative account will support the cost of a consultant to help form and develop policies for a new fiduciary committee and to provide education on plan oversight.

Americans with Disabilities Act (ADA) Essential Functions Analysis

To support the interactive process under the ADA, funding was included in the budget to hire a consultant to develop essential functions worksheets (EFW) needed to assist Human Resources in determining possible reasonable accommodation and determining appropriate pre-employment testing and requirements.

Claims Management System

Human Resources Risk Management staff will work in partnership with the Information Technology Department to purchase a new government claims management system, since the current system will no longer be available to the City through the City's excess liability risk retention pool.

Spirit of Inclusion Training

Funding was included to provide training to capitalize on the talents and strengths of all individuals and promote inclusion of individuals with disabilities.

Budget Summary

Positions by Division/Program

Full Time Equivalent (FTE) Positions	FY2021-22 Actual	FY2022-23 Adopted	FY2022-23 Amended	FY2023-24 Budget	FY2023-24 Change	FY2023-24 Change (%)
Human Resources Total	18.000	18.000	18.000	19.000	1.000	5.6%

Expenditures/Expenses by Major Category

Major Category	FY2021-22 Actuals ($)	FY2022-23 Adopted ($)	FY2022-23 Amended ($)	FY2023-24 Budget ($)	FY2023-24 Change ($)	FY2023-24 Change (%)
Salaries and Wages	1,701,012	1,856,737	1,856,737	2,030,779	174,042	9.4
Benefits	903,380	1,035,511	1,035,512	1,120,502	84,990	8.2
Materials, Supplies, and Services	11,253,832	12,318,467	12,327,652	14,610,415	2,282,763	18.5
Internal Reimbursements	(1,200,001)	(1,461,163)	(1,461,163)	(1,553,793)	(92,630)	6.3
TOTAL	**$ 12,658,224**	**$ 13,749,552**	**$ 13,758,738**	**$ 16,207,903**	**$ 2,449,165**	**17.8%**

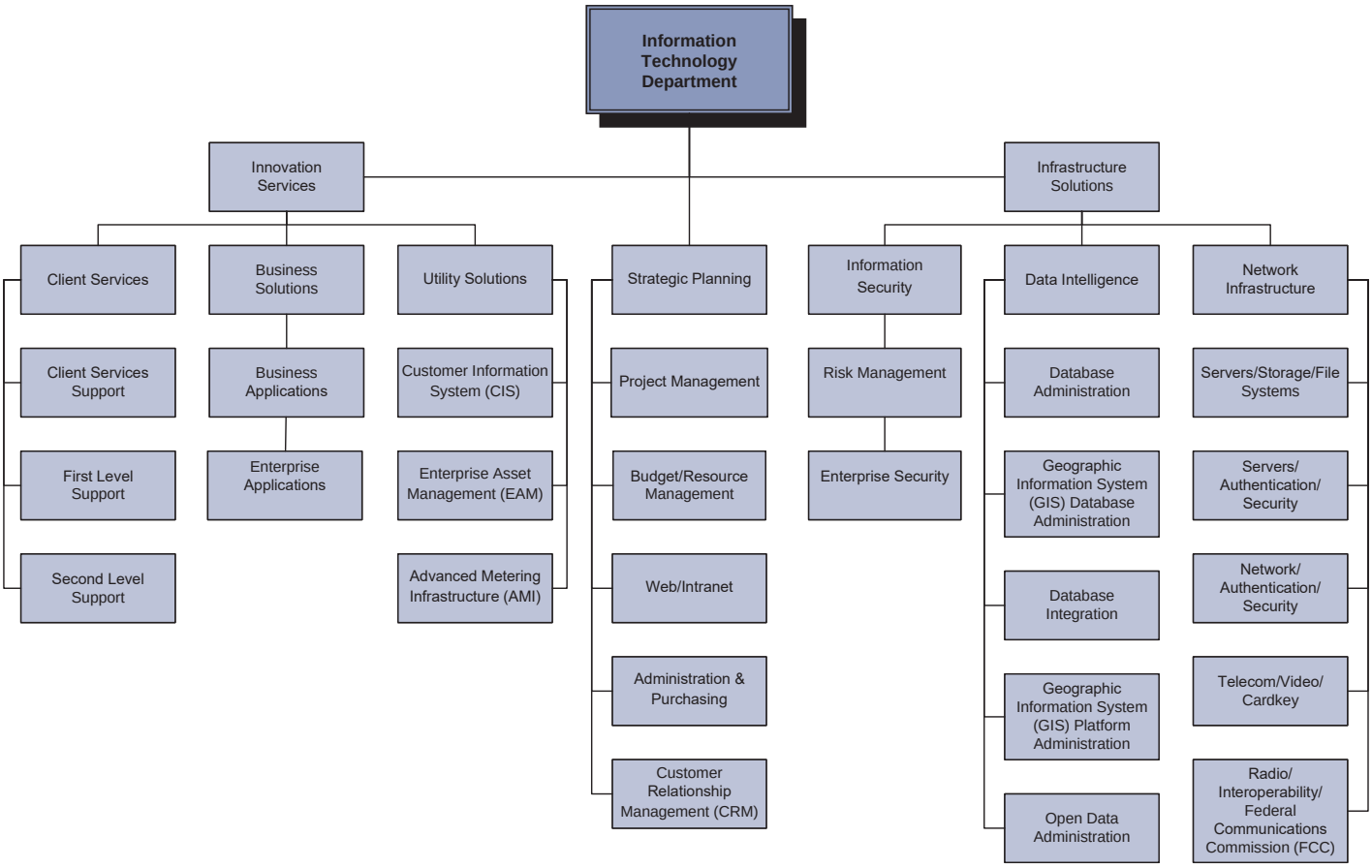
Expenditures/Expenses by Fund

Fund Number - Fund Name	FY2021-22 Actuals ($)	FY2022-23 Adopted ($)	FY2022-23 Amended ($)	FY2023-24 Budget ($)	FY2023-24 Change ($)	FY2023-24 Change (%)
1001 - General	1,443,539	1,839,156	1,848,342	2,118,415	270,073	14.6
4211 - Workers Compensation	5,965,761	5,635,939	5,635,938	6,712,095	1,076,157	19.1
4231 - General Liability	4,799,738	5,823,094	5,823,095	6,921,417	1,098,322	18.9
4251 - Unemployment Insurance	62,075	5,865	5,865	5,695	(170)	(2.9)
4279 - General Benefits	387,110	445,498	445,498	450,281	4,783	1.1
TOTAL	**$ 12,658,224**	**$ 13,749,552**	**$ 13,758,738**	**$ 16,207,903**	**$ 2,449,165**	**17.8%**

Expenditures/Expenses by Division/Program

Division/Program	FY2021-22 Actuals ($)	FY2022-23 Adopted ($)	FY2022-23 Amended ($)	FY2023-24 Budget ($)	FY2023-24 Change ($)	FY2023-24 Change (%)
Human Resources Administration	1,465,020	1,777,748	1,786,934	1,863,379	76,445	4.3
Risk Management	11,193,204	11,971,804	11,971,804	14,344,524	2,372,720	19.8
TOTAL	**$ 12,658,224**	**$ 13,749,552**	**$ 13,758,738**	**$ 16,207,903**	**$ 2,449,165**	**17.8%**

Information Technology Department



Overview of Services

The Information Technology (IT) Department aims to provide exceptional services through the use of smart technology to serve both internal departments and the community. The department is responsible for administering and sustaining vital City services through innovative technology, business solutions, and cybersecurity. The department's vision is focused on leadership, innovation, partnership, and performance. This vision is delivered through the following service areas:

Planning & Administration Team

The primary role of the IT Planning & Administration Division is to define the department's goals and vision, provide leadership, and take a forward-thinking strategic approach to help guide technology and business decisions for the future. The division focuses on several areas: budget, strategic planning, eGovernment, technology governance, conferencing/ collaboration tools, and administrative tasks.

Innovation Services Team

The IT Innovation Services team is comprised of three divisions: Client Services, Business Solutions, and Utility Solutions. The team is dedicated to superior customer service in support of the many City technology programs and services such as: help desk, public safety technologies, utilities solutions, enterprise resource planning, and dozens of other technologies that empower all aspects of citywide business. The team also supports incident management, project management, business solutions analysis, and business intelligence reporting.

Infrastructure Solutions Team

The IT Infrastructure team consists of three divisions: Data Intelligence, Network Infrastructure, and Information Security. They are dedicated to the quality and stability of the City's network, security (both cyber and physical), radio and telephone, data center maintenance, database administration, server administration, infrastructure and development, and responsible for the maintenance and administration of all citywide geographic information systems.

Accomplishments

- People: Approval for new job specifications, technical focused path – Systems Architect, realigned with labor market competitive pay. Internship program with the Roseville Joint Union High School District entering its successful second year.
- Process: One-year of official hybrid work from July 2022 to June 2023, enabling City staff to continue to work remotely with automated tools. This has enabled a work life balance while maintaining connections through the promotion of engagement activities.
- Performance: Creation of our five-year citywide strategic technology roadmap and five-year citywide cybersecurity risk assessment and implementation.
- The department was the national winner of the 2022 Digital Cities Survey award recognition from the Center for Digital Government (CDG) for utilizing technology to tackle social challenges, enhance services, and strengthen cybersecurity. Additionally, the department received the 2022 Municipal Information Systems Association of California (MISAC) Excellence in IT practices award recognition.
- Enhanced citywide cybersecurity awareness through training and education; successfully blocked six million spam emails and avoided 144,000 threats; implemented next-generation endpoint detection and response technology to increase protection, visibility, and threat-hunting capabilities.
- Implemented the City's Open Budget Portal to provide complex operational and financial data in an open and easy-to-understand format and increase transparency to citizens.
- City of Roseville Chief Information Officer (CIO) was named one of the Top 10 US Government CIOs by the Government CIO Outlook magazine for using technology to drive the future infrastructure of the City through a collaborative partnership to build an innovative, progressive, smart and digital City.
- City of Roseville CIO was recognized by the OnCon Icon Awards as one of the Top 100 Technology Executives through the world as voted by their peers for making a considerable impact to the City of Roseville through thought leadership and innovation.
- City of Roseville CIO was awarded the 2023 Public Sector CIO Leadership Award by the California Department of Technology and e.Republic + Government Technology Magazine.

Council Strategic Plan

This last year the Information Technology Department kicked off a citywide strategic planning process to refresh and reenergize our technology vision, mission and values. This road map is intended to lay the City's technology framework for the next five years and will be used to assist and enhance the organization and business operations. The new vision and goals highlighted in this roadmap will translate into actionable activities and more detailed annual work plans.

Goal: Remain fiscally responsible in a changing world

Funded through an Internal Service Fund (ISF), the IT Department continues to work diligently to streamline its budget processes to provide cost optimization opportunities and make incremental enhancements to the ISF model to build trust and collaboration with internal customers. The IT Department continues to set priorities that align with the business needs of operating departments and the community.

Goal: Maintain a safe and healthy community

Securing citywide systems is a high priority of the IT Department. Proactively upgrading email security and enterprise vulnerability management systems is the goal. While it can take, on average, only 14 days to exploit a system, it can take much more time to repair the damage. To protect the City, IT will implement solutions to keep the City's systems and network safe from known exploitations and any phishing, fraud, ransomware, and data breach attacks. The projects will also ensure our organization stays compliant with any regulatory requirements.

Security is everyone's responsibility, and business applications like the Police Department's Law Enforcement Records Management Systems (LERMS) are going through extensive upgrades to enhance security. For example, Enterprise Records or E-LERMS enhances the current technology with improvements in security and privacy while providing many new features needed by the Police Department. Ultimately, business systems upgrades result in better security, integrity, auditing, and functionality for the City. These upgrades free up more time for staff and, in the case of E-LERMS, for public safety personnel to serve and protect.

Goal: Support community engagement and advocacy

As the City grows, so does the need for community engagement and internal efficiencies. The IT Department has undertaken several projects to improve community engagement through technology. The department will accomplish this goal with a collaborative approach to research, design, and implement an agenda automation software system. This system will enhance productivity by improving process and workflow efficiencies, collecting data to make data-driven decisions, ensuring transparency, and providing consistency for tracking customer requests.

Goal: Deliver exceptional City services

Strategy: Implement a new and more efficient way to process increasing Public Records Act requests

The IT Department partners with other departments to implement technologies that can continually improve their current business processes and operations. One process improvement identified is the need for a more effective public records request system. Multiple City departments receive and process public records requests separately. One application that can track, notify, create workflows, and store documents from departments throughout the City is needed. The IT Department will partner with the City Clerk's office to evaluate and recommend a system that will efficiently manage documents from all departments and create a more streamlined method for adhering to the Public Records Access (PRA) provisions.

Regular changes to local, state, and federal laws require changing training offerings to meet requirements and maintain compliance. As staff keep up to date with these changes, they also need training software to keep them engaged and offer courses available at any time. The IT Department is working towards acquiring a Learning Resource Management system that will offer new training opportunities to encourage worker safety, promote employee development, and teach new skill sets. This software will also allow staff to take various technology skills classes throughout their career.

Goal: Invest in well-planned infrastructure and growth

The IT Department is committed to providing technology infrastructure that ensures continuity of operations and information security by proactively planning, budgeting, and allocating resources to maintain and improve the City's existing IT infrastructure. The department will continue developing an organizational culture that values information security and focuses heavily on cybersecurity awareness through education and regular cybersecurity training.

Key Performance Measures

Response Times

Goal	Deliver exceptional City services			
	FY2021-22 Actuals	FY2022-23 Initial Estimate	FY2022-23 Revised Estimate	FY2023-24 Estimate
Percent of service requests fulfilled, or incidents resolved within established Service Level Agreements (SLAs) (quarterly)	95%	91%	85%	90%
Percentage of application uptime during business hours (annual)	99%	99%	99%	99%
Percentage of overall customer satisfaction (annual)	95%	97%	97%	97%
Purpose	Achieve results by meeting business needs through flexible and agile services. Develop a trusted, cooperative, collaborative work environment.			
Status	The year-over-year percentage of incidents solved is within the targeted response time and has remained relatively consistent, near 90 percent. The goal remains at 95 percent, and the department will continue to strive to meet that goal.			

Key Workload Measures

	FY2021-22 Actuals	FY2022-23 Initial Estimate	FY2022-23 Revised Estimate	FY2023-24 Estimate
Number of technology incidents resolved (annual)	4,290	4,368	1,759	4,000
Number of service requests resolved (annual)	6,870	4,765	4,544	6,500
Number of general government business systems and solutions supported (annual)	60	60	60	60
Number of visits to City website (quarterly)	1.5 million	1.7 million	1.3 million	1.4 million
Number of innovative projects submitted (annual)	25	27	23	25

Budget Highlights

The IT Department's FY2023-24 budget totals $15.4 million and provides funding to support 58 position allocations. The IT budget increased by 16.2 percent over the prior fiscal year due to increased labor costs as well as inflation and supply chain issues related to materials, supplies, and services.

The IT Department's FY2023-24 budget includes an additional Information Technology Technician and a Senior Information Technology Analyst. The IT Technician position will perform ongoing computer hardware and software support as well as project support for new technologies, software, and security updates for citywide workplace technology. The Senior Information Technology Analyst will supervise multiple staff across multiple disciplines, including servers, storage, network, telecommunications, and radio. The budget moves the oversight of the City's Enterprise Asset Management

system from Environmental Utilities to the IT Department, along with two positions recommended for reclassification in FY2023-24. Also, the IT Department budget includes funding to reclassify a Security Analyst II to align the position with the advanced technical skills needed to maintain the City's security systems and the elimination of four positions associated with a promotional reclassification that was approved in a prior year.

Budget Summary

Positions by Division

Full Time Equivalent (FTE) Positions	FY2021-22 Actual	FY2022-23 Adopted	FY2022-23 Amended	FY2023-24 Budget	FY2023-24 Change	FY2023-24 Change (%)
Information Technology Total	54.000	58.000	58.000	58.000	-	0.0%

Expenditures/Expenses by Major Category

Major Category	FY2021-22 Actuals ($)	FY2022-23 Adopted ($)	FY2022-23 Amended ($)	FY2023-24 Budget ($)	FY2023-24 Change ($)	FY2023-24 Change (%)
Salaries and Wages	4,879,923	5,707,100	5,707,099	6,568,256	861,157	15.1
Benefits	2,617,407	3,207,901	3,207,898	3,861,453	653,555	20.4
Materials, Supplies, and Services	3,627,590	4,408,201	4,637,139	5,316,311	679,172	14.6
Internal Reimbursements	(376,519)	(300,000)	(300,000)	(350,000)	(50,000)	16.7
TOTAL	**$ 10,748,401**	**$ 13,023,202**	**$ 13,252,136**	**$ 15,396,020**	**$ 2,143,884**	**16.2%**

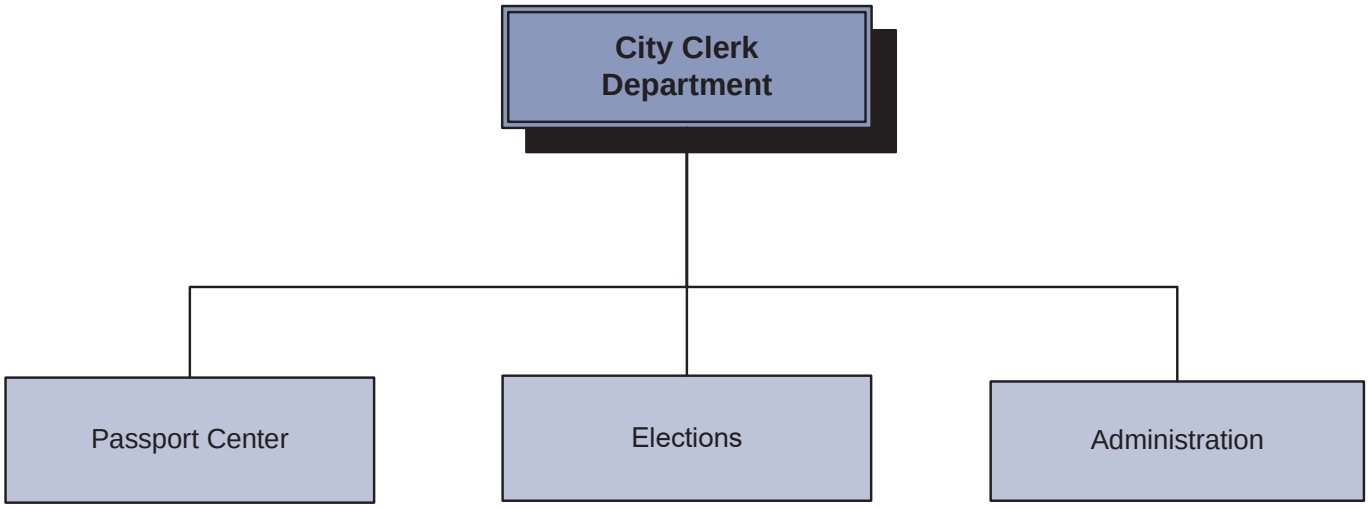
Expenditures/Expenses by Fund

Fund Number - Fund Name	FY2021-22 Actuals ($)	FY2022-23 Adopted ($)	FY2022-23 Amended ($)	FY2023-24 Budget ($)	FY2023-24 Change ($)	FY2023-24 Change (%)
4101 - Information Technology Operations	10,714,152	13,023,202	13,252,136	15,396,020	2,143,884	16.2
4105 - Information Technology Replacement	34,248	-	-	-	-	-
TOTAL	**$ 10,748,401**	**$ 13,023,202**	**$ 13,252,136**	**$ 15,396,020**	**$ 2,143,884**	**16.2%**

Expenditures/Expenses by Division/Program

Division/Program	FY2021-22 Actuals ($)	FY2022-23 Adopted ($)	FY2022-23 Amended ($)	FY2023-24 Budget ($)	FY2023-24 Change ($)	FY2023-24 Change (%)
Strategic Plan and Digital Communications	3,067,497	3,750,007	3,798,115	4,711,109	912,994	24.0
Infrastructure	3,806,484	4,458,589	4,506,879	4,956,377	449,498	10.0
Customer Service	3,874,420	4,814,607	4,947,142	5,728,533	781,391	15.8
TOTAL	**$ 10,748,401**	**$ 13,023,202**	**$ 13,252,136**	**$ 15,396,020**	**$ 2,143,884**	**16.2%**

City Clerk Department



Overview of Services

The City Clerk Department provides election services, legislative support, records management, and passport application processing.

Elections

The Elections Division conducts regular and special municipal elections in consolidation with the Placer County Elections Office for election of City Councilmembers, local initiatives, referendums, and recalls under the governance of the California Elections Code. This division also administers the Political Reform Act requirements related to campaign disclosure statements and Conflict of Interest filings.

Legislative Support

The Legislative Division is responsible for supporting the City Council, City Council Law and Regulation Committee, Housing Authority, and Roseville Natural Gas Financing Authority in the preparation, posting, and publication of agendas, minutes, resolutions, ordinances, and contracts, pursuant to law, and providing staff support at their meetings. The division is responsible for the bid opening process and the safekeeping of bonds and securities. This division oversees board, commission, and committee member recruitment, orientation, and training. In addition, the Legislative Division ensures the compliance of AB1234 Ethics Training for Local Officials, Sexual Harassment Prevention Training, and Fair Political Practices Commission requirements of designated employees, and board, commission, and committee members supporting transparency in our local government.

Records Management

The Records Management Division provides records management oversight to ensure City actions are accurately archived and retrievable and provides open and transparent access to city records in compliance with the California Public Records Act.

Passport Center

The Passport Center provides passport application processing to the public, which contributes revenue to the City's General Fund.

Accomplishments

- Processed over 10,000 passports in FY2022-23.
- Processed over 900 Public Records Requests in FY2022-23.

- Held the first council chamber safety training for boards, commissions, City Council members, and support staff in collaboration with the Roseville Police Department.
- Administered and conducted in partnership with Placer County Election Office the 2022 Roseville General Municipal election, electing Roseville's first City Council representative for District 2 and District 4 and passage of Measure C, increasing the City's Transient Occupancy Tax from 6 percent to 10 percent.
- Increased transparency for public agency reporting with the addition of the 800 Form series to a new transparency page on the City's website.

Council Strategic Plan

Goal: Deliver exceptional City services

The City Clerk Department is committed to working on strategies that foster community engagement. The records management system provides a self-service portal for our City staff to search for city records with ease. Increasing public agency transparency in compliance reporting fosters public trust and delivers exceptional City services.

Goal: Support community engagement and advocacy

Implementation of the adopted district map by the independent redistricting commission supports the new Council District election process. Ensuring all members of the electorate are well represented and heard by completing a full cycle of district elections in the City of Roseville. Passport fairs during City events, along with access to passport services, support community engagement and participation.

Key Performance Measures

Public Records Act

Goal	Deliver exceptional City services			
	FY2021-22 Actuals	FY2022-23 Initial Estimate	FY2022-23 Revised Estimate	FY2023-24 Estimate
Percent of records requests completed within 10 days	88%	90%	92%	95%
Percent of records requests completed within 14 additional days	94%	90%	92%	94%
Purpose	Public Records request law dictates strict timelines to fill requests. The City Clerk Department responded to over 900 Public Records requests in FY2022-23.			
Status	The yearly percentage of response to records requests remains consistent within the 10-day response mandate. The City Clerk Department has partnered with the Police Department and the City Attorney's Office to review and implement software that will improve response times.			

Meeting Agendas

Goal	Support community engagement and advocacy			
	FY2021-22 Actuals	FY2022-23 Initial Estimate	FY2022-23 Revised Estimate	FY2023-24 Estimate
Number of agendas posted 72 hours prior to City Council, and Law & Regulation Committee	42	45	43	45
Number of special meeting agendas posted 24 hours prior to City Council, Law & Regulation and Charter Review Commission meetings	9	8	4	8
Purpose	Brown Act law mandates agendas be posted 72 hours prior to a meeting of the governing body including Council appointed boards, commissions, and committees.			
Status	All City Council, boards, commissions, and committee agendas are meeting mandated posting deadlines.			

Passport Center

Goal	Deliver Exceptional City Services			
	FY2021-22 Actuals	FY2022-23 Initial Estimate	FY2022-23 Revised Estimate	FY2023-24 Estimate
Number of passport applications processed	6,063	6,000	10,000	11,000
Number of passport photos processed	4,621	2,050	7,000	9,000
Purpose	Generate revenue and introduce applicants to the amenities of Downtown Roseville.			
Status	Anticipated applicant and photo number total increases in FY2023-24 due to COVID-19 emergency ending and services exclusively passport/photo processing.			

Key Workload Measures

	FY2021-22 Actuals	FY2022-23 Initial Estimate	FY2022-23 Revised Estimate	FY2023-24 Estimate
Number of calls for service and information	11,983	20,000	15,000	15,000

Budget Highlights

The City Clerk Department's FY2023-24 budget totals $1.4 million, a decrease of 7.7 percent from the prior year since there are no scheduled elections this year. This budget supports 12 allocated positions. Funding for Information Technology projects, including the replacement of the citywide agenda management software and a public records request management software/portal is included in the Capital Improvement Program.

Budget Summary

Positions by Division/Program

Full Time Equivalent (FTE) Positions	FY2021-22 Actual	FY2022-23 Adopted	FY2022-23 Amended	FY2023-24 Budget	FY2023-24 Change	FY2023-24 Change (%)
City Clerk Total	12.000	12.000	12.000	12.000	-	0.0%

Expenditures/Expenses by Major Category

Major Category	FY2021-22 Actuals ($)	FY2022-23 Adopted ($)	FY2022-23 Amended ($)	FY2023-24 Budget ($)	FY2023-24 Change ($)	FY2023-24 Change (%)
Salaries and Wages	814,801	840,078	840,079	908,537	68,458	8.1
Benefits	413,977	477,902	477,902	538,019	60,117	12.6
Materials, Supplies, and Services	437,553	596,458	597,658	469,009	(128,649)	(21.5)
Internal Reimbursements	(315,574)	(383,238)	(383,238)	(501,728)	(118,490)	30.9
TOTAL	**$ 1,350,757**	**$ 1,531,200**	**$ 1,532,401**	**$ 1,413,837**	**$ (118,564)**	**(7.7%)**

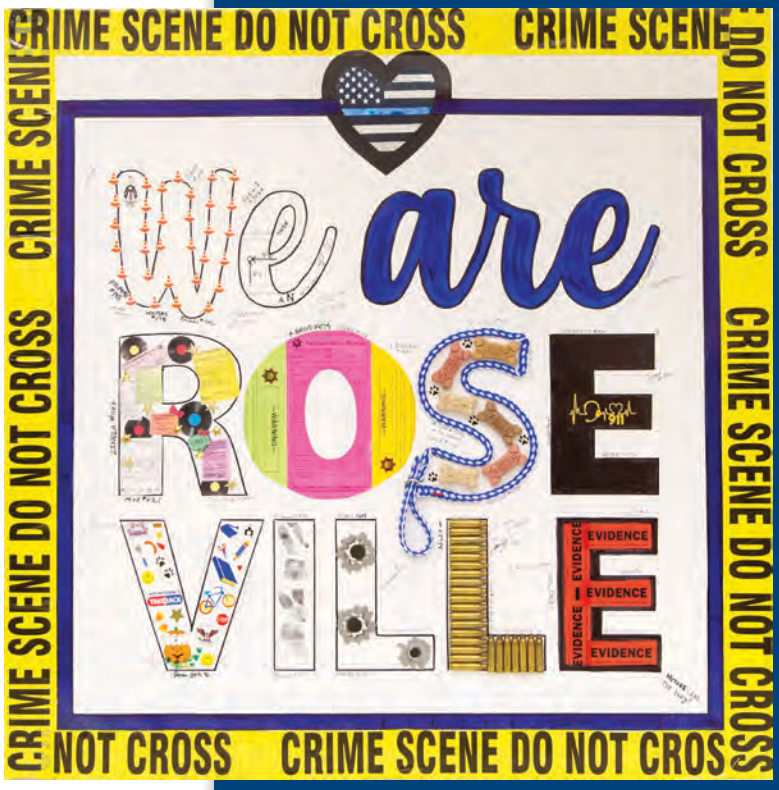
Expenditures/Expenses by Fund

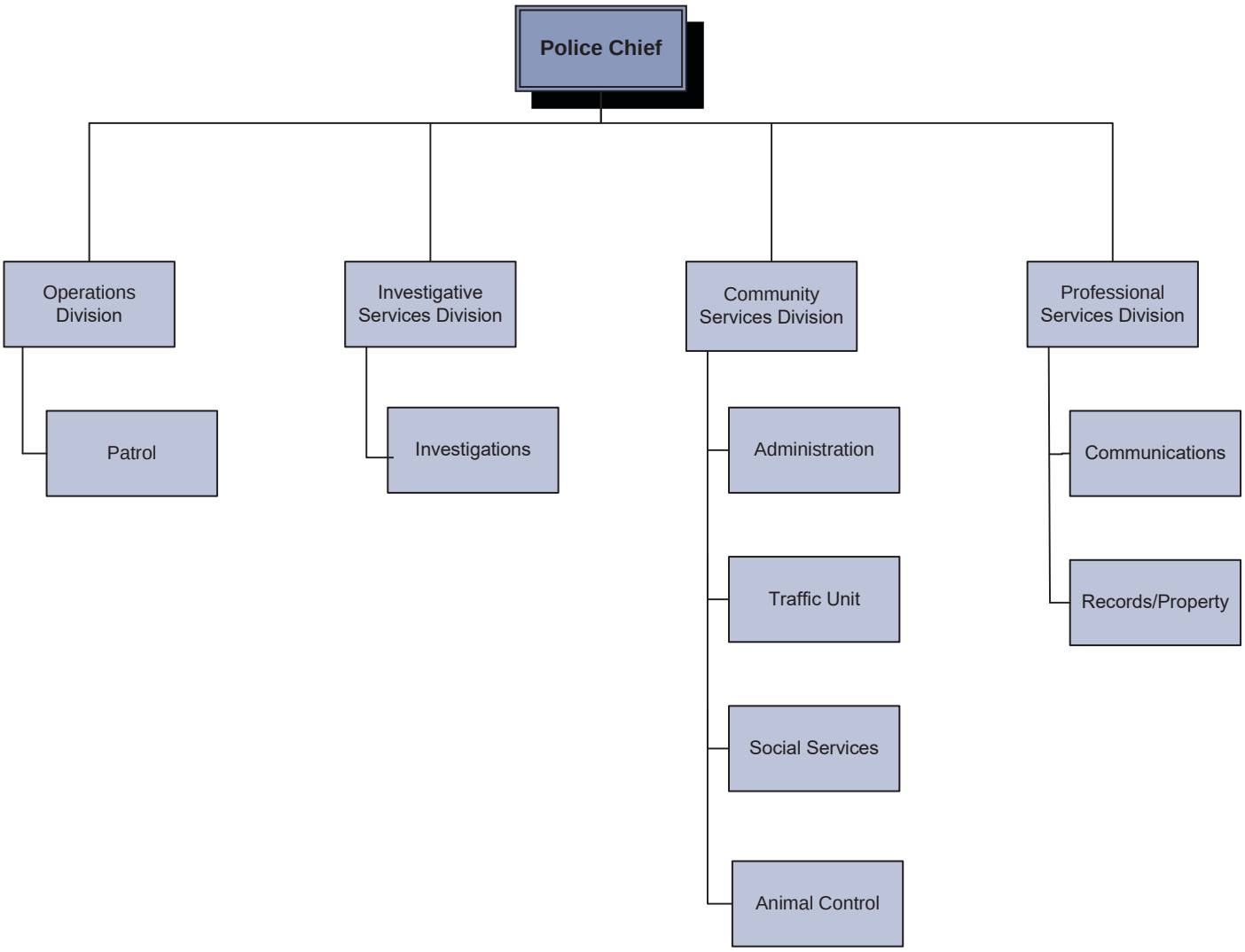
Fund Number - Fund Name	FY2021-22 Actuals ($)	FY2022-23 Adopted ($)	FY2022-23 Amended ($)	FY2023-24 Budget ($)	FY2023-24 Change ($)	FY2023-24 Change (%)
1001 - General	1,350,757	1,531,200	1,532,401	1,413,837	(118,564)	(7.7)
TOTAL	**$ 1,350,757**	**$ 1,531,200**	**$ 1,532,401**	**$ 1,413,837**	**$ (118,564)**	**(7.7%)**

Expenditures/Expenses by Division/Program

Division/Program	FY2021-22 Actuals ($)	FY2022-23 Adopted ($)	FY2022-23 Amended ($)	FY2023-24 Budget ($)	FY2023-24 Change ($)	FY2023-24 Change (%)
City Clerk	818,941	850,011	850,010	849,686	(324)	-
Elections	124,279	175,000	175,000	15,000	(160,000)	(91.4)
Passport Center	407,537	506,189	507,391	549,151	41,760	8.2
TOTAL	**$ 1,350,757**	**$ 1,531,200**	**$ 1,532,401**	**$ 1,413,837**	**$ (118,564)**	**(7.7%)**

Police Department





Overview of Services

The Roseville Police Department (PD) provides all law enforcement services within the City. The department's primary mission is the safety of the public and the protection of their property. The department delivers the following services to achieve this mission:

Administration

Police Administration sets goals and provides leadership to the department. Police Administration includes the Professional Standards Unit, training and personnel, payroll, budget/finance, and the Public Affairs Team.

Property, Records and Crime Scene Investigation Unit

This unit processes thousands of police reports, citations, and other documents annually, and provides for the security and legal release of evidence, property, and police record information. This unit also ensures mandated reporting compliance and manages the Crime Scene Investigations (CSI) team and the department's false alarm reduction program (FARP).

Communications Unit

The Communications unit answers 911 and routine calls for police, fire, and advanced emergency medical dispatch, and dispatches the appropriate assistance. Emergency Medical Dispatchers are trained continuously to provide definitive pre-hospital emergency medical care, are certified biennially and are subjected to continuous quality improvement standards.

Social Services

This unit provides a comprehensive Social Service model to reduce recidivism and maintain a collaborative multidisciplinary team with City departments and state, county, and local agencies. Social Services officers address mental health, substance abuse, and homelessness. School Resource Officers (SRO) are assigned to all high schools through a partnership with the Roseville Joint Union High School District. In addition, the department's Threat Assessment Officer, who observes and identifies potential, immediate, or imminent threats (e.g., active shooter), is also part of this unit.

Patrol

Patrol provides uniformed police officers and other staff who respond to emergencies and routine calls for service. Patrol also includes an Unmanned Aircraft Systems (UAS) team, K-9 Officers, and Regional Special Operations Units, which contain SWAT (special weapons and tactics), CINT (critical incident negotiations team), and EOD (explosive ordinance disposal) teams.

Investigation

This unit investigates major crimes in an effort to identify and arrest the perpetrators. The Investigation unit includes investigators assigned to the Placer County Special Investigations Unit (SIU) and the Placer County Regional Auto Theft Task Force (RATTF). This division also consists of the Crime Suppression Unit (CSU), which targets gangs, known offenders, and emerging crime problems.

Traffic

The traffic unit enforces traffic and driving under the influence (DUI) laws and investigates traffic collisions. This unit is also responsible for investigating major accidents by the Major Accident Investigations Team (MAIT).

Animal Control

Animal Control enforces animal control laws, responds to animal-related emergency and routine calls, and transports dead, stray, and abandoned animals to the Society for the Prevention of Cruelty to Animals (SPCA). The City's contract with the Placer County SPCA for shelter and animal care service is included in the Animal Control budget.

Accomplishments

The Roseville Police Department was awarded the Selective Traffic Enforcement Program Grant through the State of California Office of Traffic Safety (OTS) for $175,000 to be used from October 1, 2022, through September 30, 2023. The funds are to be used to reduce the number of persons killed and injured in crashes involving alcohol and other primary crash factors. The department has performed 17 operations so far for the following strategies: DUI Saturation, Distracted Driving, Street Racing Enforcement, Traffic Enforcement, Pedestrian and Bicycle Safety Enforcement, and Collaborative DUI Enforcement. These enforcement strategies are designed to raise public awareness and earn media attention, thus enhancing the overall deterrent effect. The Police Department has numerous enforcement operations and DUI checkpoints planned. The OTS grant has also provided funding to purchase equipment and training, such as purchasing a new Radar Speed Trailer, one fixed radar unit for installation in a vehicle, two handheld Lidar units, and $500 to spend on Drug Recognition Expert kits for testing impaired drivers. The grant provided funding to send the entire Roseville Police Motor Division to Police Officer Standards and Training (POST) Advanced Motorcycle Officer Training in Fresno, CA.

In 2021 the City of Roseville was granted funding from the Sacramento Urban Area Security Initiative (UASI) to supplement the cost of purchasing a new public safety mobile command vehicle. In March 2023, the Police Department took delivery of the new command vehicle, which was built by LDV Specialty Vehicles out of Milwaukee, Wisconsin.

The UASI funding, in combination with City funding, optimized the Police and Fire departments' ability to invest in the new state-of-the-art mobile command vehicle. This vehicle was necessary to improve the Police and Fire departments' capabilities during critical incidents. Since the command vehicle was purchased with City and UASI funding, the command vehicle will serve the Roseville community and the greater Placer County region. The mobile command vehicle greatly enhances and modernizes the Police and Fire departments' ability to ensure effective command and control of critical incidents moving forward.

In 2023 the Roseville Police Department secured funding through the Sacramento UASI to purchase 18 vehicle defense barriers. This purchase was a significant cost that could not have been completed without the support and funding of Sacramento UASI. The vehicle barriers are made by Meridian Rapid Defense Group and are considered one of the strongest mobile steel barriers in the world. These vehicle barriers will greatly enhance the safety of our community when deployed at the high number of community events that occur within the City of Roseville every year. The Police Department and the Public Works Streets Division will have access to the barriers and can deploy them throughout the City when needed. In addition, the defense barriers are considered a regional asset and will be available to the Roseville Police Department's Placer County law enforcement partners.

In January 2023, the Roseville Police Department began reporting crime data for the Uniform Crime Reporting in an expanded National Incident-Based Reporting System, or NIBRS, format. NIBRS collects detailed information on 52 offenses, plus arrest data on an additional 10 offenses. It allows up to 10 offenses per incident to be reported, and captures detailed information about each crime incident. Data collected by Roseville PD officers on a crime report now includes whether the reported offense was attempted or completed, the relationships of victims to offenders and offenses, the victim and offender demographic information, specific location information, drug types and quantities, whether the offender is suspected of using drugs or alcohol, if gang activity is involved, and if technology was used in the commission of a crime. Roseville collects additional datasets above and beyond those required by the national standard to comply with the California specific version of NIBRS (CANIBRS).

NIBRS benefits the agency and the community by providing a great deal of specificity about crime and crime trends within Roseville and allows analyzation of much more detailed information. This change in reporting processes may give the appearance of an increase in crime in Roseville; however, it is simply a more accurate and complete picture of the crime occurring within the City of Roseville than we've been able to capture in the past.

The transition to NIBRS required a complete system upgrade of the New World Enterprise Public Safety report writing and records management software program and staff spent many hours creating and testing new work processes and training department staff to comply with the new standards. The agency is now working towards achieving CANIBRS certification by the DOJ, which requires an error rate in data submissions of less than 3 percent.

Council Strategic Plan

Goal: Maintain a safe and healthy community

Strategy: Ensure public safety service levels are maintained with facilities and staffing, and real-time crime monitoring, as the City grows

The past year saw a significant increase in Police Department staffing, both hiring into existing openings and adding new positions. During the past fiscal year, the Police Department received 12 new positions, including eight Police Officers, two Police Sergeants, a Dispatch Supervisor, and a Property/Evidence Clerk. Over the course of the past year, the Police Department hired 26 Police Officers into the department. This is more officers hired than the previous two years combined. As a measure of the ground gained this past year, in March of 2022, the Police Department had 14 Police Officer openings. Through significant recruiting and hiring efforts, the Police Department filled these positions as well as made significant headway into the 10 new positions provided this year. The PD continues to work towards the needed staffing in the Dispatch Center and the Records Unit, which have been the two areas of concern.

The Police Department has filled many open positions in Patrol and backfilled open Special Assignment positions like Investigations and Traffic. Injuries continue to be a concern as they affect the department's ability to maintain adequate

staffing on a daily basis. The department has gained some ground in reducing injuries and closing some long term worker's compensation issues via retirements where the positions could be backfilled.

Service levels also include significant support from volunteer programs. Volunteers provided nearly 6,500 hours of service in a wide array of programs within the department and community.

The Real Time Crime Center continues to grow with additional funding being provided to build out the video wall and the software system behind the network. The department anticipates being fully operational with the new technology during 2023. In addition, the department has continued to expand the license plate reader system bringing the total network to 22 cameras citywide.

Strategy: Continue City efforts to reduce homelessness while collaborating and advocating regionally as appropriate

The Police Department Social Services Unit (SSU) continues to be the primary resource for addressing homelessness in Roseville. The Police Department continues to build and maintain strong relationships across the community of service providers, including Placer Health and Human Services and local non-profit organizations. The Police Department is heavily involved in the Placer County Homeless Project, which aims to develop services for the homeless community and reduce the impact of homeless issues in the City.

During the past year, the Police Department re-aligned into four divisions, primarily to be able to develop a Community Services Division and allow for additional leadership efforts to be involved with the efforts of SSU. SSU began a partnership with Code Enforcement with the embedding of a Code Enforcement Inspector into SSU, which has led to a significant increase in the department's ability to focus on blight associated with homeless encampments. SSU continues to partner with the Open Space Division for camp clean-ups and this year expanded that partnership to include Public Works.

All of these partnerships will continue into FY2023-24, but will, but be aided by additional social work and outreach positions to expand the department's ability at outreach and services for the City's homeless population.

Strategy: Continue inclusiveness, equality, and justice efforts for all in partnership with the community

The Police Department hosted a Procedural Justice training program and trained all officers who had not previously attended the course, which was last facilitated before the pandemic. The department continues to work with community leaders on developing a "PJ Part 2" course. Now that all officers have completed the first course, the Police Department is continuing to develop this second course which is a first of its kind since the nationally sponsored Procedural Justice program only includes the initial course. The PD plans present this course to staff in late 2023 or early 2024.

The Police Department hosted the first "Community Leaders Breakfast," which included almost 40 local leaders in business, education, and the community. As part of the breakfast, the PD facilitated "table conversations" where attendees were asked about a wide variety of topics about Police and community engagement and relations. The breakfast received outstanding reviews from community partners, and the PD looks to continue this event.

Goal: Support community engagement and advocacy

Strategy: Remain focused on community engagement and education about City services and the budget

This past year was the department's first full year of community engagement activities since coming out of the pandemic. Through the course of the year, Police Department staff attended 171 different community events, including neighborhood meetings, City events, and department events like the "Roseville PD 101" course, which is a newly revamped version of the former Citizen's Police Academy.

Goal: Deliver exceptional City services
Strategy: Remain an employer of choice through expanded recruitment and attraction efforts, a focus on retention, and a strong culture

The Police Department has put extensive effort into attracting quality staff which has been made all the more difficult with a decline in the number of people looking for careers in law enforcement. These efforts have included expanded social media outreach, expanded recruiting efforts, and a recruiting approach modeled on attracting the individual candidate to the department versus just holding a position open and seeing who applies. A large part of the department's recruiting success is based on building a strong work culture at the Police Department. This culture is based on leadership values, support for each other within the Police Department, and the value strong community support brings to having a strong work culture. This effort is ongoing and will continue into the coming year, looking for ways to better recruit for professional staff positions and retain staff for a long-term career

Key Performance Measures

Traffic Enforcement

Goal	Maintain a safe and healthy community			
	FY2021-22 Actuals	FY2022-23 Initial Estimate	FY2022-23 Revised Estimate	FY2023-24 Estimate
Quantitative amount of DUI-related collisions, based on a target of ≤100 annually	113	113	108	108
Quantitative amount of injury and fatal traffic collisions, based on a target of ≤500 annually	499	551	431	502
Purpose	To increase public safety on City roadways and streets through traffic law education, enforcement, and checkpoints.			
Status	The number of DUI-related collisions has been on a slow increase over the last couple of years, while injury/fatal traffic accidents have remained relatively consistent. The department will continue to study traffic mitigation and identify what changes are needed to reach these goals, including such elements as traffic congestion.			

Maintain Community Outreach

Goal	Maintain a safe and healthy community			
	FY2021-22 Actuals	FY2022-23 Initial Estimate	FY2022-23 Revised Estimate	FY2023-24 Estimate
Percentage of in-person community outreach events department went to or participated in compared to requests	98%	95%	95%	95%
Purpose	To strengthen police-community partnerships through outreach and engagement, and manage unsheltered strategies and priorities through social services.			
Status	The Police Department connects with the residents of Roseville through a comprehensive approach of communications and community engagement. The department hosts community programs, attends neighborhood meetings, and communicates through print and digital channels to inform and educate. Through these efforts, the department strives to reduce crime, improve connections and align services for the homeless, and advocate for increased mental health services, substance abuse assistance, and suicide prevention resources.			

Key Workload Measures

	FY2021-22 Actuals	FY2022-23 Initial Estimate	FY2022-23 Revised Estimate	FY2023-24 Estimate
Number of police calls for service where personnel responded	61,910	74,267	65,013	71,666
Number of arrests (including citations issued)	3,122	3,938	3,269	3,094
Percentage of calls that are 911 related (Police)	20%	18%	19%	18%

Budget Highlights

The Police Department's FY2023-24 budget totals $59.5 million and provides funding to support 223 position allocations. The department budget increased by 6.5 percent over the prior fiscal year primarily due to increased labor costs and materials, supplies and services. In addition, the budget includes funding to increase position allocations by two positions, moves one Department Public Information Officer allocation to the Public Affairs & Communications Department, and eliminates one Police Officer allocation because grant funding is no longer available. The budget includes the following highlights:

Police Social Services Supervisor

As the Roseville Police Department's Social Services Unit continues to work with the City's unsheltered population, additional interns will work in the Social Services Unit. The interns work for the Police Department, earning hours for college classes and degree and certificate credits. These interns will be supervised by an additional Police Social Services Supervisor position, which will require a license with the appropriate college degree. Additionally, the Police Social Services Supervisor will collaborate with other professional staff members and regional partners to work together to obtain services for the unsheltered community in Roseville. Funding for this position is included in the budget, but the position allocation will be recommended to City Council at a later date because a classification study needs to be completed.

Police Lieutenant/Department Public Information Officer

An additional Police Lieutenant is included in the budget to backfill a Department Public Information Officer that was moved to the Public Affairs & Communications Department. The Lieutenant will serve as the Department's primary Public Information Officer, focus on social media communication with the community, and oversee the community services coordinator.

Community Services Officer I/II

A Community Services Officer position is being added to the department Real Time Crime Center (RTCC) to expand operational hours. The RTCC is a new initiative of the Police Department this past year where it leverages technology resources in real time to assist in responding to calls for service. The RTCC is currently a one-person operation with limited technology resources, and yet it has been responsible for numerous assists in making arrests. It has become a go-to resource for Patrol during the limited hours of operation.

Outreach Specialist

Two part-time Outreach Specialist positions have been added to the department's Social Services Unit. The Outreach Specialist positions are critical to the Social Services Unit operations to offer services and therapeutic interventions according to their education and training to fulfill the vision of the Roseville Police Department. Services include de-escalation, mental health crisis-based counseling, referral services, homeless outreach, services related to aging, threat assessment, community outreach, and family welfare. The Outreach Specialist will pay particular focus to chronic offenders and non-criminal calls for services assisting individuals using solution-focused practice, thus, deflecting individuals away from the criminal justice system.

Police Property and Evidence Clerk

A part-time Police Property and Evidence Clerk has been added to manage the increased workload from the department's Lenslock project. In addition to the body-worn cameras, the Roseville Police Department has been approved to purchase in-car cameras for all patrol vehicles. The in-car cameras will help on traffic stops and during pursuits. The Property and Evidence Clerk position will review, process, redact, and release camera footage for the department.

System Maintenance and Support for Priority Dispatch System

Priority Dispatch is the automated version of Emergency Medical Dispatch. This software system guides the Dispatcher through the pre-arrival medical assistance steps, providing more timely and accurate responses for citizens and responding Fire and Police resources. Funding for system maintenance and support is included in the budget to keep the automated Priority Dispatch emergency medical dispatch system updated and operational while providing access to portal training classes and logs.

CSI Cameras

The Roseville Police Department's CSI Unit uses specialized cameras and lenses to process scenes and capture evidence to be used in investigating crimes, testifying in court, and prosecuting criminals. CSI staff use the same type of camera for ease of training and consistency in crime scene documentation. The department will purchase new cameras and specialized lenses for the CSI unit, as the current cameras are approaching the end of life.

Cell Phone Forensic Software

Advancements in cell phone technology have made it more difficult to extract information from cellular devices. Evidence stored on a cellular device is often crucial to investigations and criminal prosecution. The Police Department requires various tools to extract electronic data. Funding is included in the budget to purchase software that will provide a more robust extraction option and can bypass passcode locks, a capability not offered by any of the department's current tools.

In-Car Camera Solution

As part two of what started as the department's Body-Worn Camera (BWC) project in 2021, the budget includes funding to implement an in-car camera solution. This purchase will allow the department's patrol vehicles to be equipped with a front-facing, windshield-mounted camera, a mobile video recorder, and a passenger camera.

Rifle/Sound Suppressors for SWAT Team

The current rifles assigned to the Roseville Police Department's SWAT team have exceeded their expected lifespan and need to be replaced. The department will purchase 17 new upper rifle platforms and 17 sound suppressors to outfit the SWAT team's current rifles. The new rifle platforms are expected to last approximately five years. The sound suppressors are also expected to last five years and will greatly reduce potential hearing loss associated with repetitive gunfire.

Police Vehicle Radios

The Police Department is the largest vehicle user in the City and has to replace vehicles continuously. During this replacement process, vehicle radios are removed and reinstalled into the new replacement vehicle. This is done by taking a vehicle out of service first; doing this strains services due to the lack of vehicles in the fleet. Purchasing two APX8500 vehicle radios will allow the department to keep up to two vehicles in service until two new replacements are built, keeping response times and service levels high.

Training

The Police Department's training budget includes an increase in the total amount of $46,800. This increase in funding will allow department personnel to develop their expertise through training and attendance at specialized conferences, meetings, and events. This increase includes $10,000 for California National Emergency Number Association training. Through research, planning, and education, this training will help Dispatchers foster a reliable and continuously improved emergency telephone number network. $6,500 is included in the budget for the POST Sherman Block Supervisory Leadership Institute Course. This course will stimulate personal growth, leadership, and ethical decision-making with front-line supervisors within our Dispatch Unit. $5,300 is included in the budget for Red Dot Sights (RDS) Instructor Course Training. As the department is transitioning from iron sights to a red dot sight-equipped duty pistol, the RDS instructor course will assist with this transition providing Police Officers with operational knowledge of the RDS optic. $10,000 is included for two staff members to attend the annual Capitol-to-Capitol Program. This event is meant to secure funding and resources for high-priority projects and raise local concerns to officials at the national level. Lastly, $15,000 was included in the budget to increase the Police Department's Defensive Tactics training budget. This training will provide the department's defensive tactics instructors with the knowledge and skills necessary to train and lead their peers to raise the standard of training concerning defensive tactics and use of force situations.

Budget Summary

Positions by Division/Program

Full Time Equivalent (FTE) Positions	FY2021-22 Actual	FY2022-23 Adopted	FY2022-23 Amended	FY2023-24 Budget	FY2023-24 Change	FY2023-24 Change (%)
Police Total	212.000	224.000	223.000	223.000	-	0.0%

Expenditures/Expenses by Major Category

Major Category	FY2021-22 Actuals ($)	FY2022-23 Adopted ($)	FY2022-23 Amended ($)	FY2023-24 Budget ($)	FY2023-24 Change ($)	FY2023-24 Change (%)
Salaries and Wages	25,128,223	24,925,076	25,070,937	27,171,155	2,100,218	8.4
Benefits	15,265,591	16,917,241	16,917,241	17,427,794	510,553	3.0
Materials, Supplies, and Services	11,482,251	12,915,171	13,924,973	15,189,430	1,264,457	9.1
Internal Reimbursements	(522,056)	(26,000)	(171,859)	(474,190)	(302,331)	175.9
Capital Outlay	100,334	86,500	122,495	177,800	55,305	45.1
TOTAL	**$ 51,454,343**	**$ 54,817,988**	**$ 55,863,787**	**$ 59,491,989**	**$ 3,628,202**	**6.5%**

Department Operating Budgets

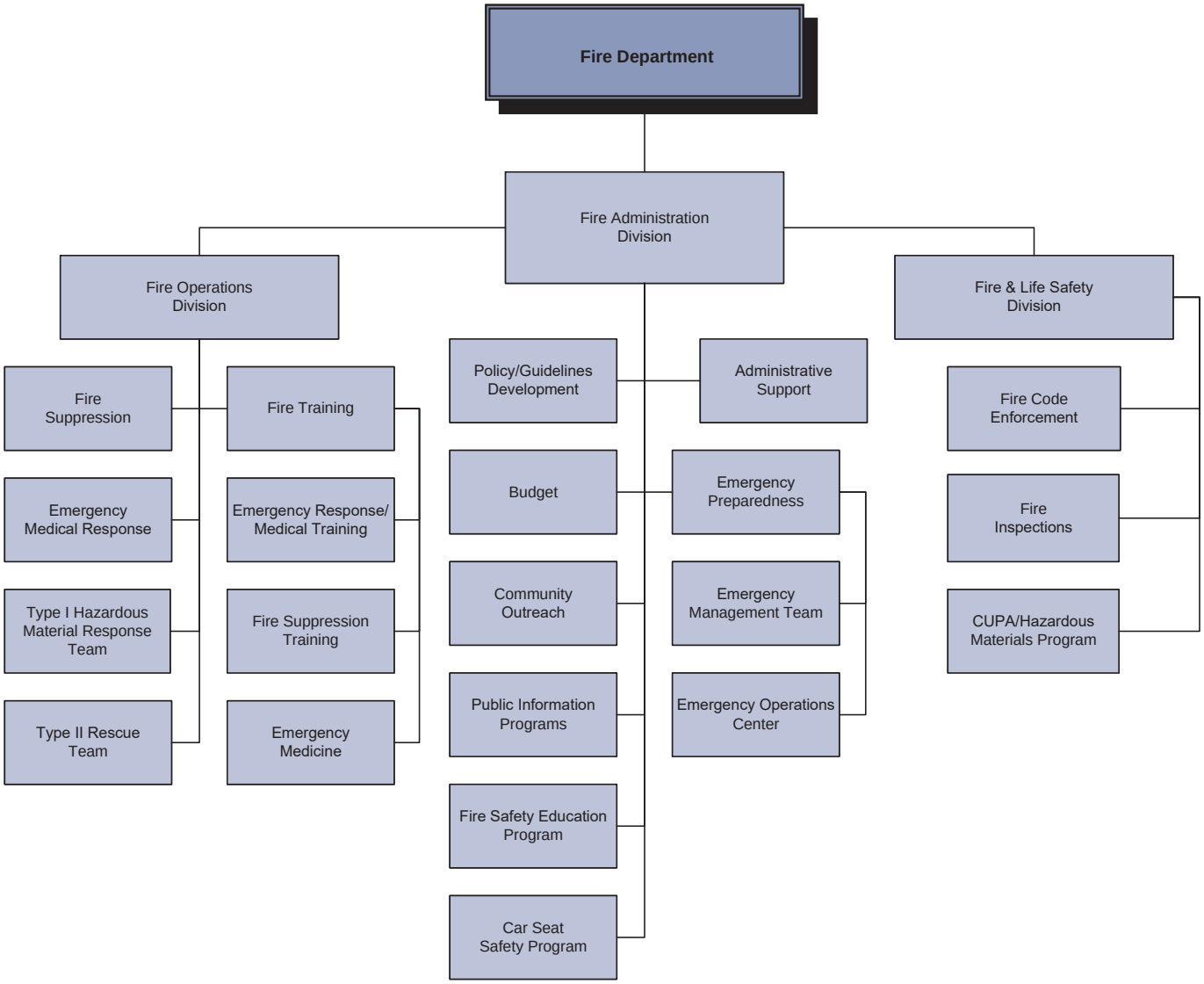
Expenditures/Expenses by Fund

Fund Number - Fund Name	FY2021-22 Actuals ($)	FY2022-23 Adopted ($)	FY2022-23 Amended ($)	FY2023-24 Budget ($)	FY2023-24 Change ($)	FY2023-24 Change (%)
1001 - General	51,075,899	54,633,440	55,485,589	58,809,842	3,324,253	6.0
2240 - Supplemental Law Enforcement Services	187,242	55,580	128,076	355,359	227,283	177.5
2250 - Forfeited Property	38,939	50,000	50,000	50,000	-	-
2260 - Federal Asset Seizure	-	50,000	50,000	50,000	-	-
2321 - Traffic Safety	45,800	5,968	127,122	107,368	(19,754)	(15.5)
2601 - Police Evidence	28,470	23,000	23,000	23,000	-	-
4031 - Equipment Replacement	77,993	-	-	96,420	96,420	-
TOTAL	**$ 51,454,343**	**$ 54,817,988**	**$ 55,863,787**	**$ 59,491,989**	**$ 3,628,202**	**6.5%**

Expenditures/Expenses by Division/Program

Division/Program	FY2021-22 Actuals ($)	FY2022-23 Adopted ($)	FY2022-23 Amended ($)	FY2023-24 Budget ($)	FY2023-24 Change ($)	FY2023-24 Change (%)
Police Administration	7,499,205	8,024,437	8,060,618	8,774,359	713,741	8.9
Records Property	2,566,665	3,166,220	3,166,221	3,581,039	414,818	13.1
Police Communications	4,143,075	4,193,831	4,193,832	4,633,034	439,202	10.5
Social Services	2,896,678	2,355,188	2,355,188	1,930,708	(424,480)	(18.0)
Patrol	22,771,352	24,808,177	25,792,792	28,950,670	3,157,878	12.2
Investigations	5,345,585	5,967,210	5,992,209	5,297,811	(694,398)	(11.6)
Police Traffic	1,887,057	2,117,878	2,117,878	2,022,613	(95,265)	(4.5)
Animal Control	1,605,845	1,561,291	1,561,292	1,736,328	175,036	11.2
Police Vehicles	2,738,883	2,623,757	2,623,757	2,565,427	(58,330)	(2.2)
TOTAL	**$ 51,454,343**	**$ 54,817,988**	**$ 55,863,787**	**$ 59,491,989**	**$ 3,628,202**	**6.5%**

Fire Department



Overview of Services

The Roseville Fire Department is a full-service agency that strives to provide the highest level of public safety services to the community. The department's goal is to protect lives, property, and the environment through fire suppression, emergency medical services, community risk reduction, public education, and emergency preparedness. In fulfilling this mission, the following services are provided:

Fire Administration

This division provides oversight and coordination to the various programs and services provided by the department and ensures City policies and guidelines are implemented, including the overall management of the department's budget, community outreach, and public information programs.

Fire and Life Safety

As the focal point of the department's effort to minimize risk within the community, the division's responsibilities include the enforcement of the California Fire Code, including a comprehensive fire safety inspection program and the administration of a comprehensive hazardous materials inspection program. The division delivers fire safety education programs to thousands of students and a full-service car seat safety program to the community.

Fire Operations

The department's core mission is to respond to all hazards and emergencies from the routine to the catastrophic. As a fire-based emergency medical department, the Operations Division responds to many calls for service, including fires, medical responses, rescues, and hazardous materials emergencies. The division maintains a host of emergency equipment and vehicles as well as a Type I Hazardous Materials Response Team and a Type II Rescue Team.

Fire Training

The Training Division coordinates initial and ongoing emergency response and medical training for all firefighters within the department. The division maintains a training center that is utilized daily by operational personnel to maintain proficiency in both firefighting and emergency medicine. The department has service agreements with Sierra College and other agencies, which allows them to utilize the facility providing the City with a source of annual revenue.

Emergency Preparedness

The department coordinates the City's Emergency Management Team, which is comprised of at least one member of every department. As the program lead, the Fire Department coordinates required citywide emergency management training and exercises. The department coordinates the maintenance of the Emergency Operations Center and the Emergency Operations Plan.

Accomplishments

- In 2022, the department responded to over 19,296 calls for service, with 90 percent of responses within nine minutes and 12 seconds.
- Continued the multi-year training contract with the California Office of Emergency Services and the development of a Hazardous Materials Derailment Training Facility with several site improvements completed.
- Received $81,000 portable chemical detection unit for the hazmat program as a Placer County Office of Emergency Services sub grantee for a FEMA/Homeland Security Grant.
- Received 10 video laryngoscopes and one chest compression device valued at $34,000 from the Placer County Ambulance Advisory Committee and the Sierra-Sacramento Valley Emergency Medical Services Agency Funds.

Council Strategic Plan

Goal: Remain fiscally responsible in a changing world

Pursue available grants to offset expenses.

Continue to review all purchases in an effort to utilize competitively bid contracts, and lower cost purchasing opportunities.

Continue to secure training partnerships through federal, state and local partners to enhance training of staff and provide funding to support and develop those programs.

Goal: Maintain a safe and healthy community

Continue to optimize its levels of service in order to maintain a safe and healthy community.

Goal: Enhance economic vitality

Focus on partnerships in higher education to provide educational opportunities in public safety through agreements with Sierra College and the California Specialized Training Institute.

Goal: Invest in well-planned infrastructure and growth

Utilize analytical data and performance metrics to drive decision making related to facility needs to improve operational capabilities and response.

Goal: Support community engagement and advocacy

Engage the community in various ways, including attending neighborhood meetings, a kids' fire camp, an active social media presence, and open houses. All of these outreach methods help the department communicate the services and programs provided to the community.

Goal: Deliver exceptional City services

Work to enhance the use of technology, best practices, and data to improve operations.

Key Performance Measures

Response Times within Standards

Goal	Maintain a safe and healthy community			
	CY2021 Actuals	CY2022 Actuals	CY2023 Estimate	CY2024 Estimate
Total response time (call to arrival) for 90% of the total emergency hazardous materials incidents	13:50	10:04	12:48	08:00
Total response time (call to arrival) for 90% of the total emergency technical rescue incidents	09:25	09:46	09:50	08:00
Total response time (call to arrival) for 90% of the total emergency fire incidents	10:02	09:40	09:59	08:00
Total response time (call to arrival) for 90% of the total emergency medical incidents	09:12	09:14	09:14	07:00
Purpose	Total response time impacts the outcome of each emergency incident.			
Status	The department continually monitors response times to emergency incidents.			

Support Community Safety Education

Goal	Support community engagement and advocacy			
	CY2021 Actuals	CY2022 Actuals	CY2023 Estimate	CY2024 Estimate
Number of Roseville K-5th grade students receiving a fire safety presentation	3,000	8,000	8,400	8,500
Car seat safety inspections completed	189	200	220	250
Purpose	The department works to educate the community in targeted areas through proactive education.			
Status	The school education program has been able to effectively educate approximately 8,000 students annually.			

State Mandated Inspections Performed

Goal	Maintain a safe and healthy community			
	FY2022* Number of Occupancies	FY2022* Number of Occupancies Inspected	FY2022* Percent Completed	FY2022* Total Inspections
Number of Assembly (A) occupancy	310	310	100%	525
Number of Educational (E) occupancy	86	86	100%	134
Number of Institutional (I) occupancy	25	25	100%	39
Number of Hotel/Motel/ Apartment (R-1/R-2) occupancy	215	215	100%	232
Total Certified Unified Program Agencies (CUPA) inspections conducted	n/a	n/a	n/a	1,316
Total inspections conducted	n/a	n/a	n/a	2,246
Purpose	Pursuant to CA Health & Safety Code section, 13146.4, every fire department is required to perform annual inspections and shall report statistics annually to its administering authority when discussing its annual budget in a resolution or a similar formal document.			
Status	The department continually monitors the status of mandated inspections to ensure they are completed.			

*FY2022 Inspections in Accela defined as FY21 = 7/1/21-6/30/22

Key Workload Measures

	CY2021 Actuals	CY2022 Actuals	CY2023 Estimate	CY2024 Estimate
Number of medical incidents	10,668	12,220	12,500	13,000
Number of fire incidents	344	386	350	350
Number of total incidents	16,693	19,261	19,750	20,000

Budget Highlights

The Fire Department's FY2023-24 budget totals $45.3 million (an increase of 7.7 percent over the prior fiscal year) and supports 130 position allocations. This increase is mostly due to staffing the new Fire Station 8.

Fire Captain

The budget includes funding for a new Fire Captain position (non-shift). This position will support the Fire Training Division and provide additional logistical support to the department.

Staffing Engine 8

The budget includes funding for nine full-time equivalent positions (three Fire Captains, three Fire Engineers and three Firefighter Paramedics) to staff a new apparatus, Engine 8. This includes both salary and benefits, academy costs and start-up items like personal protective equipment. Staff will function in full capacity out of existing fire stations until the construction of the permanent assigned station, Fire Station 8, is completed in 2024. This will provide much needed resources to District 8 and further support the City.

Budget Summary

Positions by Division/Program

Full Time Equivalent (FTE) Positions	FY2021-22 Actual	FY2022-23 Adopted	FY2022-23 Amended	FY2023-24 Budget	FY2023-24 Change	FY2023-24 Change (%)
Fire Total	119.000	120.000	120.000	130.000	10.000	8.3%

Expenditures/Expenses by Major Category

Major Category	FY2021-22 Actuals ($)	FY2022-23 Adopted ($)	FY2022-23 Amended ($)	FY2023-24 Budget ($)	FY2023-24 Change ($)	FY2023-24 Change (%)
Salaries and Wages	22,865,703	21,273,518	21,273,515	23,802,128	2,528,613	11.9
Benefits	11,479,065	12,286,051	12,286,050	13,198,786	912,736	7.4
Materials, Supplies, and Services	9,373,300	8,109,752	8,213,280	8,284,648	71,368	0.9
Internal Reimbursements	(1,185)	(20,000)	(20,000)	(20,000)	-	-
Capital Outlay	62,858	79,166	274,192	-	(274,192)	(100.0)
TOTAL	**$ 43,779,741**	**$ 41,728,486**	**$ 42,027,037**	**$ 45,265,561**	**$ 3,238,524**	**7.7%**

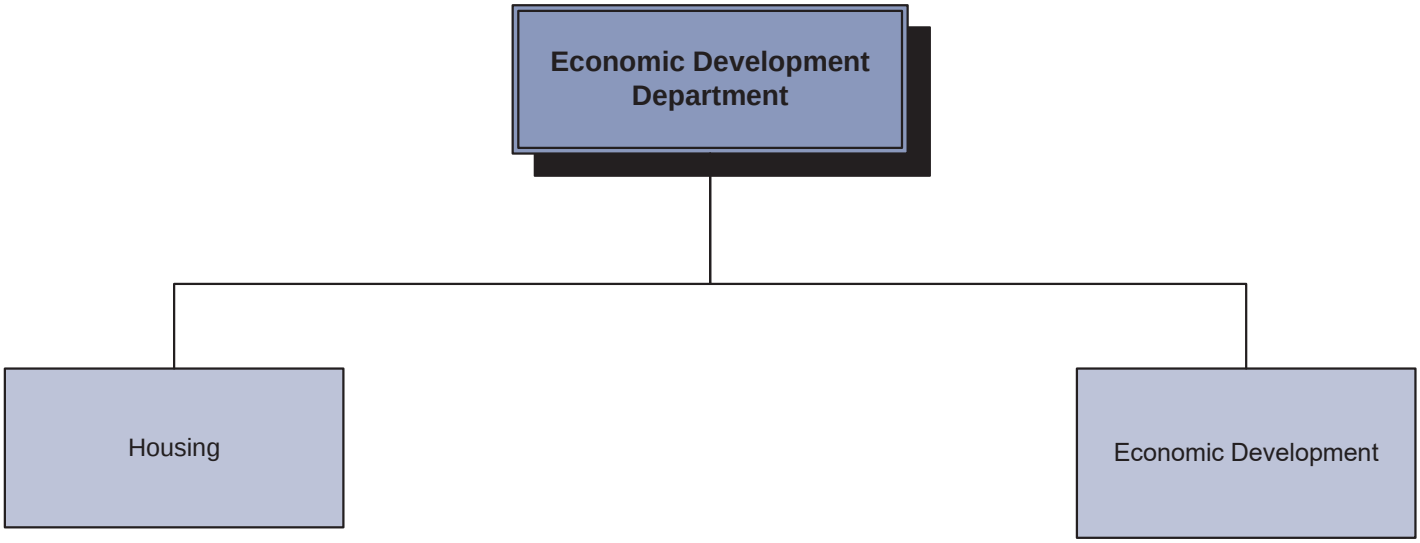
Expenditures/Expenses by Fund

Fund Number - Fund Name	FY2021-22 Actuals ($)	FY2022-23 Adopted ($)	FY2022-23 Amended ($)	FY2023-24 Budget ($)	FY2023-24 Change ($)	FY2023-24 Change (%)
1001 - General	42,857,069	41,649,320	41,799,408	45,195,561	3,396,153	8.1
3360 - Fire Facilities	827,055	-	-	-	-	-
4031 - Equipment Replacement	95,617	79,166	227,629	70,000	(157,629)	(69.2)
TOTAL	**$ 43,779,741**	**$ 41,728,486**	**$ 42,027,037**	**$ 45,265,561**	**$ 3,238,524**	**7.7%**

Expenditures/Expenses by Division/Program

Division/Program	FY2021-22 Actuals ($)	FY2022-23 Adopted ($)	FY2022-23 Amended ($)	FY2023-24 Budget ($)	FY2023-24 Change ($)	FY2023-24 Change (%)
Fire Administration	959,187	1,149,971	1,151,370	1,275,537	124,167	10.8
Fire Prevention	1,785,435	2,010,207	2,012,469	2,042,094	29,625	1.5
Contracted Fire Plan Review	57,707	150,000	150,000	150,000	-	-
Fire Operations	35,226,550	33,973,549	34,050,947	37,207,889	3,156,942	9.3
Fire Support Services	4,247,819	2,902,364	3,163,786	2,967,974	(195,812)	(6.2)
Fire Training	812,739	392,115	392,114	193,499	(198,615)	(50.7)
Fire Services - External Training	-	88,562	88,562	54,000	(34,562)	(39.0)
Emergency Preparedness	2,774	13,100	13,100	10,000	(3,100)	(23.7)
Fire Emergency Medical Services - Patient Care	298,699	330,085	340,264	543,023	202,759	59.6
Fire Hazardous Materials Response	52,738	41,457	45,220	115,456	70,236	155.3
Fire Emergency Rescue	5,679	8,100	8,100	13,100	5,000	61.7
Fire Academy	222	217,684	107,999	220,000	112,001	103.7
Fire Fleet Equipment	43,275	64,923	93,105	71,973	(21,132)	(22.7)
Fire Investigations	-	6,750	6,750	5,000	(1,750)	(25.9)
Fire Station Facilities	286,918	379,621	403,251	396,017	(7,234)	(1.8)
TOTAL	**$ 43,779,741**	**$ 41,728,486**	**$ 42,027,037**	**$ 45,265,561**	**$ 3,238,524**	**7.7%**

Economic Development Department



Overview of Services

The Economic Development Department is comprised of two divisions: Economic Development and Housing, which includes the federally-funded Housing Authority. Economic Development's primary role is to foster a dynamic environment that supports business growth, attracts private investments, and delivers housing options in ways that enhance community vitality.

The Economic Development Division focuses on strengthening Roseville's position as a community of choice for business, investment, and lifestyle by retaining, attracting, and growing businesses, encouraging job growth and investment in the City, leveraging local and regional partnerships, and building on Roseville's competitive advantages, which include capitalizing on the City's utility advantages. The division also provides staffing and support for the City's Economic Development Advisory Committee.

The Housing Division manages programs including Housing Choice Voucher Rental Assistance, Community Development Block Grant, Affordable Purchase, and Owner-Occupied Rehabilitation, that strive to increase the City's affordable housing availability. The division provides staffing and support for the Roseville Housing Authority (Housing Choice Vouchers), the Homeless Response Team, the Successor Agency, the Housing Successor, and the Grants Advisory Commission.

Economic Development Advisory Committee and Grants Advisory Commission

The Economic Development Advisory Committee advises the City Council on creating a community environment conducive to existing businesses, attracting desirable businesses to Roseville, and promoting tourism as a key element of the local economy. The Roseville Grants Advisory Commission recommends grant awards from the Citizens' Benefit Fund and the Roseville Employees Annual Charitable Hearts (REACH) Fund.

Roseville Housing Authority

The Housing Authority is funded by the federal department of Housing and Urban Development (HUD) and administers the Housing Choice Voucher (HCV) Rental Assistance Program (formerly Section 8), which assists elderly, disabled, and low-income individuals and families by providing affordable housing opportunities in a safe environment.

Roseville Housing Loan and Grant Programs

The department's Housing Division coordinates and administers the Community Development Block Grant as well as First-Time Homebuyer, Housing Rehabilitation, Homeless Prevention and Rapid Rehousing and Affordable Purchase and Rental programs, which create affordable housing and are funded from several federal and state grants, as well as developer fees and other sources.

Roseville Homeless Response Team

The department provides leadership and coordination with both the internal Homeless Coordination Team to enhance interdepartmental communication across the City on actions related to homelessness and the multidisciplinary Homeless Response Team and the Placer County Continuum of Care.

Successor Agency and Housing Successor

The department provides staff support for the Successor Agency of the former Redevelopment Agency and manages the Agency's enforceable obligations. The Successor Agency is overseen by the Placer County Consolidated Oversight Board. The Housing Successor of the former Redevelopment Agency has assumed the assets of the former Low and Moderate Income Fund, and staff manages the funds that are used primarily for affordable housing projects and homelessness intervention activities.

Accomplishments

Economic Development

- Completed an update of the City's Economic Development Strategy: Envision Roseville, Advancing our Economy, which supports a citywide approach to economic development, recognizing the many roles various City departments and partners play in supporting and advancing a strong local and regional economy.
- Opened the new entrepreneurial Roseville Venture Lab space at 316 Vernon Street and completed two Roseville Rising cohorts. The first cohort provided 12 businesses with coaching and mentorship to help grow their businesses. The program culminated with businesses participating in a pitch event at Placer Valley 2022 and awarded over $20,000 in prizes consisting of cash and in-kind services. The second cohort was a 12-week program designed to inspire high school students to ideate and innovate. A total of 25 students participated in this cohort and the program also culminated in a pitch showcase to family, friends, and community in May 2023.
- Completed leasing and installation of two new digital billboards. Based on the minimum annual guarantee, signing bonus, and lease costs, approval of the ground leases and subleases guarantees a minimum of $14.4 million in General Fund revenue over the 20-year term.
- Awarded $20,000 in financial assistance to two property and business owners from the Downtown Roseville Façade Program in association with the Downtown Roseville Partnership.

Housing Division

- Funded the Prospera at Fiddyment project with a $2.5 million loan in local housing trust funds to Hampstead Partners to assist with the development of 94 affordable housing units. Disbursed over $867,000 in Homeless Prevention and Rapid Rehousing (HPRR) funding to provide financial assistance and services to prevent individuals and families from becoming homeless and help those who are experiencing homelessness to be quickly re-housed and stabilized.
- Disbursed a total of $629,681 in community grants to numerous non-profit organizations to support 34 different community projects and programs aligned with social determinants of health. Grant funds comprised of Citizens' Benefit funds, American Rescue Plan Act funds, and Roseville Employees Annual Charitable Hearts (REACH) funds. These grants continue to be a valuable way to partner with community-based organizations to provide the needed services and resources that contribute to and enhance Roseville's quality of life.
- Submitted a successful application to California Housing and Community Development Department's (HCD) Local Housing Trust Fund (LHTF) Program and received an additional award of $3.9 million in match funds. Funds will support future affordable rental housing development in Roseville.
- Successfully achieved 100 percent utilization of our Housing Choice Voucher budget authority which led to a successful increase of approximately $850,000 in additional budget authority to the Roseville Housing Authority from the U.S. Department of Housing and Urban Development.

Council Strategic Plan

Goal: Maintain a safe and healthy community
Strategy: Continue City efforts to reduce homelessness while collaborating and advocating regionally as appropriate

The Housing Division will continue to increase affordable housing availability and address homelessness by working with affordable housing developers to access capital and keep projects on target, disbursing Homeless Prevention & Rapid Rehousing funds, coordinating with the internal Homeless Coordination Team and the multidisciplinary Homeless Response Team, as well as the Placer County Continuum of Care.

Goal: Continue inclusiveness, equality and justice efforts for all in partnership with the community

The Economic Development Department, in partnership with the City Manager's Office, will continue to work with the Grants Advisory Commission to disburse community grant funding to local non-profit organizations that support and deliver community projects and programs aligned with social determinants of health. Community grants offer a valuable opportunity for the City to partner with community-based organizations that provide the needed services and resources that contribute to and enhance Roseville's quality of life.

Goal: Enhance economic vitality
Strategy: Advance sports tourism strategy, including soccer complex

The Economic Development Division will continue to work with the Parks, Recreation & Libraries Department to implement sports tourism strategies, projects, and opportunities including leveraging partnerships with Placer Valley Tourism (PVT) and the Roseville Area Chamber of Commerce (Chamber). The City's updated Economic Development Strategy identifies Sports Tourism as a key industry opportunity. This includes a focus on the retail, dining, hospitality, arts and culture, and civic amenities necessary to support growth in this industry.

Strategy: Support conditions that attract, promote and retain retail, commercial and industrial opportunities that have a positive fiscal impact

The Economic Development Division will continue to focus on opportunities that promote job growth, key industries, and investment in Roseville. Over the next year, we will work with both internal and external partners to strategically promote Roseville's value propositions, encourage and facilitate seamless and user-friendly experiences for development, and strengthen our prominent and emerging industry sectors. Economic Development will also engage in regional opportunities to secure state and federal funding to support local economic development efforts.

Strategy: Consider strategic reserves and other funding for vacant storefronts, facade improvements, corridor rehab and other opportunities to adapt to changing economic conditions

With implementation and operations of the Roseville Venture Lab, the Economic Development Division will continue to focus on opportunities to grow Roseville's entrepreneurship ecosystem, small business community, and venture backable sectors. The Economic Development Division will also explore additional targeted programs, community partners, and events. Also, with the recent approval of the Commercial Corridor Project Plans, an expansion of the Façade Improvement Rebate Program could stimulate investment and support property and business owners committed to enhancing the aesthetic of their buildings and the overall appearance of these commercial corridors. Economic Development will work with Development Services to identify opportunities and strategies that stimulate and support investment along the approved commercial corridor plan areas.

Strategy: Implement Economic Development Strategy

The Economic Development Division will work with both internal and external stakeholders to implement the new citywide Economic Development Strategy. This includes tracking goals and implementing initiatives that build upon the City's value propositions, and pursue key growth opportunities.

Goal: Invest in well-planned infrastructure and growth
Strategy: Prioritize completion of the soccer complex and crucial corridors

The City's Commercial Corridor specific plan project is intended to encourage pedestrian-friendly design, public amenities, streetscape beautification, appropriate parking, access to transit, and flexible and mixed uses. The department will actively promote opportunities for housing and business investments along key corridors consistent with specific plans, including engaging in regional opportunities to secure state and federal funding to support local infrastructure projects and housing development along crucial corridors.

Key Performance Measures

Housing Choice Voucher (HCV) Lease Up

Goal	Maintain a safe and healthy community			
	FY2021-22 Actuals	FY2022-23 Initial Estimate	FY2022-23 Revised Estimate	FY2023-24 Estimate
Provide HCV rental assistance to at least 772 households monthly	92%	92%	90%	92%
Purpose	To maintain 95 percent monthly lease up of HCV households.			
Status	The Housing Authority's ability to assist the same number of households is decreasing due to sharp rent increases in Placer County. Continued rent increases will likely result in a shortfall of HCV funds again. RHA continues to work closely with HUD to address our anticipated shortfall needs and secure an increased funding allocation for future years. The goal is to increase RHA's future budget authority and return to a range of 95 percent or more lease up.			

Affordable Monitoring

Goal	Maintain a safe and healthy community			
	FY2021-22 Actuals	FY2022-23 Initial Estimate	FY2022-23 Revised Estimate	FY2023-24 Estimate
Monitor all 27 affordable rental agreements on an annual basis	100%	100%	100%	100%
Purpose	To ensure all affordable rental obligations are met.			
Status	As required, all affordable projects are current on rental obligations and annual monitoring.			

Key Workload Measures

	FY2021-22 Actuals	FY2022-23 Initial Estimate	FY2022-23 Revised Estimate	FY2023-24 Estimate
Family Self-Sufficiency Escrow Accounts	7	10	12	12

Budget Highlights

The Economic Development Department's FY2023-24 budget totals $5.2 million (an increase of 12.3 percent over the prior fiscal year) and supports 17 position allocations including the conversion of a limited-term Housing Analyst to a regular Housing Analyst. The General Fund portion of Economic Development's budget decreased due to higher reimbursements from other City funds; but the overall increase is due to expenses for affordable and supportive housing units including the HomeKey Project.

Budget Summary

Positions by Division/Program

Full Time Equivalent (FTE) Positions	FY2021-22 Actual	FY2022-23 Adopted	FY2022-23 Amended	FY2023-24 Budget	FY2023-24 Change	FY2023-24 Change (%)
Economic Development Total	16.000	16.000	16.000	17.000	1.000	6.3%

Expenditures/Expenses by Major Category

Major Category	FY2021-22 Actuals ($)	FY2022-23 Adopted ($)	FY2022-23 Amended ($)	FY2023-24 Budget ($)	FY2023-24 Change ($)	FY2023-24 Change (%)
Salaries and Wages	1,666,826	1,619,627	1,619,627	1,627,592	7,965	0.5
Benefits	677,543	870,643	870,643	868,336	(2,307)	(0.3)
Materials, Supplies, and Services	8,428,145	3,029,656	3,563,623	4,386,022	822,399	23.1
Internal Reimbursements	(1,636,558)	(1,573,333)	(1,573,333)	(1,835,345)	(262,012)	16.7
Debt Service	-	120,000	120,000	120,000	-	-
TOTAL	**$ 9,135,956**	**$ 4,066,593**	**$ 4,600,560**	**$ 5,166,604**	**$ 566,044**	**12.3%**

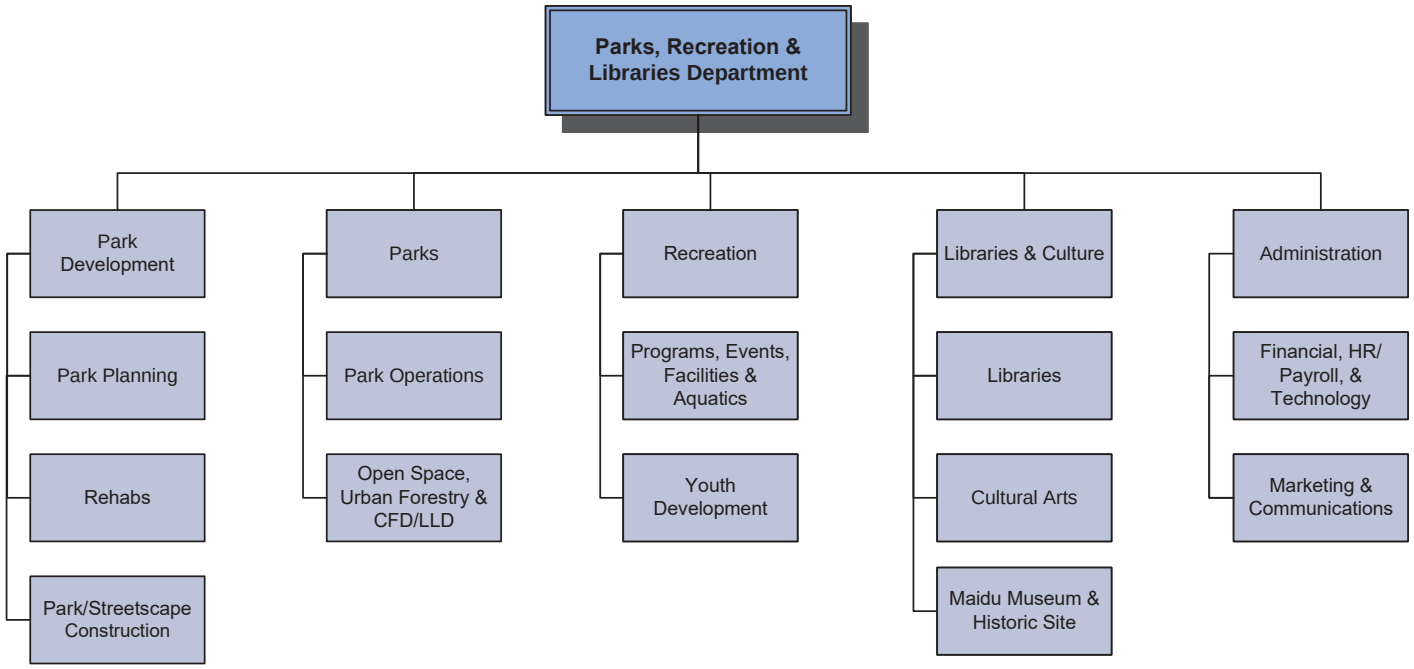
Expenditures/Expenses by Fund

Fund Number - Fund Name	FY2021-22 Actuals ($)	FY2022-23 Adopted ($)	FY2022-23 Amended ($)	FY2023-24 Budget ($)	FY2023-24 Change ($)	FY2023-24 Change (%)
1001 - General	824,469	1,128,171	1,158,171	913,153	(245,018)	(21.2)
2201 - Community Development Block Grant	861,809	1,392,203	1,868,661	677,678	(1,190,983)	(63.7)
2210 - HOME Investment Partnership Program	73,151	291,102	291,102	1,532,839	1,241,737	426.6
2220 - CalHOME	-	70,000	70,000	150,000	80,000	114.3
2270 - Grants	2,352,440	-	-	-	-	-
2280 - Federal Stimulus Reserve - ARPA	-	350,000	614,000	350,000	(264,000)	(43.0)
2821 - Housing Trust	82,321	91,301	91,301	222,095	130,794	143.3
2824 - Affordable Housing In Lieu and Program Equity	3,932,730	163,728	163,728	-	(163,728)	(100.0)
2841 - Housing Successor Low Mod	640,443	306,916	56,916	1,068,694	1,011,778	1,777.7
3901 - Citizens Benefit	368,593	273,172	286,681	252,145	(34,536)	(12.0)
TOTAL	**$ 9,135,956**	**$ 4,066,593**	**$ 4,600,560**	**$ 5,166,604**	**$ 566,044**	**12.3%**

Expenditures/Expenses by Division/Program

Division/Program	FY2021-22 Actuals ($)	FY2022-23 Adopted ($)	FY2022-23 Amended ($)	FY2023-24 Budget ($)	FY2023-24 Change ($)	FY2023-24 Change (%)
Economic Development	9,135,956	4,066,593	4,600,560	935,859	(3,664,701)	(79.7)
Housing	-	-	-	4,230,745	4,230,745	-
TOTAL	**$ 9,135,956**	**$ 4,066,593**	**$ 4,600,560**	**$ 5,166,604**	**$ 566,044**	**12.3%**

Parks, Recreation & Libraries Department



Overview of Services

The mission of the Parks, Recreation & Libraries Department (PRL) is to enhance lives and the community by providing exceptional experiences. The department accomplishes this by providing the following services and facilities:

PRL Administration

PRL's Administration Division provides administrative services and support to the department. With a department staff of 144.25 FTE and 700+ part-time staff and an operating and non-operating budget of $47.4 million, these services are critical to the department's success. Administration includes Human Resources, Budget, Accounting, and Technology. PRL's Marketing and Communications section has won numerous awards in recent years for its outstanding communication to our residents in various formats, including the triannual Experience PRL Magazine and the monthly What's Happening in PRL video series. This team also facilitates communication with our residents via the website, social media, and public meetings.

Parks

PRL's Parks Division oversees the management of the department's 83 parks totaling more than 888 acres, approximately 4,000 acres of open space, and over 40 miles of paved trails. Consisting of Parks and Open Space sections, this division also handles the maintenance of 315 acres of city streetscapes and 43.5 acres of school property.

Park Development

The Park Development Division works closely with PRL staff, City staff, and the development community in the planning, construction and rehabilitation of parks and recreation facilities. Park Development staff reach out and listen to residents to ensure the community's recreation, library, parks, and open space needs are met.

Recreation and Youth Development

PRL's recreation offerings are managed by the Programs and Events section, ensuring a wide variety of quality recreational opportunities for tots, youth, teens, adults and seniors. Recreation facilities are managed by the Facilities section, which oversees the front desk and facility operations at PRL's community center and fitness center. The Aquatics section manages the aquatics programs at three swimming pool facilities. Youth Development is comprised of the

Adventure Club, Preschool, After School Education and Safety (ASES), and subsidized care programs. Lastly, the City has two championship golf courses hosting 100,000+ rounds annually.

Libraries & Culture

PRL's three libraries loaned more than 1,200,000 items and served over 333,000 visitors this past year. A variety of educational and cultural programs are offered at the libraries and at Maidu Museum & Historic Site, focusing on literacy, early learning, and Maidu cultural and natural resources. The libraries continue to lend both print and electronic materials, and utilize technology to deliver efficient services to every member of the community.

Accomplishments

- PRL Department restructure, creating internal efficiencies
- Completed and approved the Department's Strategic Master Plan, including an Action Plan
- New parks:
  - North Hayden Park
  - Kay Sakamoto Park
  - Four Corners Park
  - Audrey Huisking Park
  - Apollo Dog Park
  - Crimson Ridge Park
- Completion of major renovations:
  - RAC slide replacement, rec pool re-plaster and water play structure renovation
  - Mahany tennis court renovations
  - Play structure replacement at Misty Wood Park
  - Play structure replacement at Kenwood Oaks Park
  - Play structure replacement at Stephenson Park
  - Play structure replacement and picnic area upgrades at Royer Park
  - Upgrades at Maidu softball field restrooms
  - Renovated bocce ball courts at Festerson Park
  - Renovated restrooms at Saugstad Park
  - Replaced heaters and controllers at RAC
  - Exterior paint of pro-shops and restaurants at both golf course facilities
  - New flooring installed at the Junction and Spanger Adventure Clubs
- Additional accomplishments:
  - Completion of the master plan and environmental clearance for the Roseville Soccer Complex

- Public outreach for:
  - Weber Park renovations
  - Kenwood Oaks Park play structure replacement
  - Stephenson Park play structure replacement
  - Blue Oaks Park play structure replacement
  - Lockridge Park play structure replacement
  - Erven Park play structure replacement
  - Mark White Park play structure replacement

- Cleaned 390 homeless encampments and removed 143 tons of hazardous debris
- Creation of nine new community events, including CommUNITY Picnic, Dinner on the Bridge, Breakfast with the Bunny, and Trivia Night
- In partnership with the State Library, California State Park passes are available for loan providing free entry into all California State Parks
- New portable table stations, called Hublets, are available for loan at Riley and Downtown Libraries. The devices can be used in the libraries to access the internet, library apps and online resources for adults and children
- Recognized as National Gold Medal Finalist for the first time in 50 years
- Won 10 awards for marketing at the local, state and national level for graphic design, The Experience PRL Magazine publication, and the What's Happening in PRL video series
- Welcomed 1,000,000+ visitors to PRL facilities (not including parks)

Council Strategic Plan

Goal: Remain fiscally responsible in a changing world

The department will continue to be innovative in the offering of new programs and will evaluate and update user fees. Additional federal and state grant funding will be sought to support PRL services. The Future PRL Strategic Master Plan's community needs assessment will help guide decision making to ensure resources are allocated and leveraged to support community priorities.

Goal: Support community engagement and advocacy

The PRL Department is actively engaged in multiple social platforms, including Facebook, Instagram, and Nextdoor. The department's Experience PRL magazine and monthly video series help educate the community on PRL programs, services and efforts. In the last year, PRL increased outreach to the City's younger populations by seeking their input into a new playground at Royer Park. The department engages residents through public meetings (virtually and in-person), social media, website, and surveys, seeking input on park design, playground replacement design, program offerings, service priorities, and program satisfaction.

Goal: Maintain a safe and healthy community

Everything PRL does contributes to the community's health and wellness. The department promotes physical activity through participation in recreation programs and visits to local trails, parks, and playgrounds. The department promotes social and emotional wellness through interaction with others at PRL organized activities. "Be Well Roseville", a citywide

wellness initiative, has engaged hundreds of residents and promoted physical activity, good nutrition, and mind/body renewal. Mental and intellectual wellness services are provided at libraries. PRL is an important partner in the City's efforts to address homelessness, cleaning hundreds of camps, and removing hundreds of tons of hazardous debris from open spaces each year, protecting humans and the environment. A new universally accessible playground is planned at the Roseville Soccer Complex and more adaptive programs and events are offered for people with special needs. Our libraries and recreation programs and facilities have always and will continue to be welcoming for all to enjoy.

Goal: Enhance economic vitality

The department is instrumental in advancing sports tourism opportunities through its many sports facilities that draw league and tournament play. Planning is underway for the Roseville Soccer Complex in West Roseville. Improvements to existing PRL sports facilities and this new complex will attract events to Roseville. Also enhancing the City's economic vitality, PRL's efforts increase home values; parks and open spaces improve air and water quality; and quality parks, recreation, and libraries systems attract businesses, talented workers, and new residents.

Goal: Deliver exceptional City services

PRL puts delivering exceptional City services at the forefront of all we do. Internal department efforts focus on culture, making PRL a department where people want to work and stay. The PRL Ambassador program successfully engages residents in community-based volunteer cleanup events.

Goal: Invest in well-planned infrastructure and growth

The PRL Department continues to reinvest in its aging infrastructure, including playgrounds, park amenities, streetscapes, fencing, and more. Several new parks will be in design or under construction this year to meet the needs of our growing community. Construction of the Roseville Soccer Complex will soon begin, as will improvements to Weber Park. We recognize that investment in City parks and facilities adds new vitality to neighborhoods.

Key Performance Measures

Participations/Visitations

Goal	Deliver exceptional City services			
	FY2021-22 Actuals	FY2022-23 Initial Estimate	FY2022-23 Revised Estimate	FY2023-24 Estimate
Program and Event Participations	681,451	984,145	700,000	770,000
Recreation Facility Visitations	577,125	683,295	600,000	650,000
Library Facility Visitations	296,886	385,450	350,000	400,000
Purpose	The department's mission is to enhance lives and the community by providing exceptional experiences. PRL's facilities and programs enable staff to accomplish its mission and add value to the Roseville Community.			
Status	All facilities are open, and programs and events are back in full swing. With an updated tracking process, we can track more accurate data, which is reflected in the measures. Visitations at PRL facilities and participation in programming and events continue to increase.			

Revenue Recovery

Goal	Remain fiscally responsible in a changing world			
	FY2021-22 Actuals	FY2022-23 Initial Estimate	FY2022-23 Revised Estimate	FY2023-24 Estimate
Revenue to Operating Expenditures (without CFD/LLD)	21.2%	20.9%	20.3%	20.1%
Purpose	The financial stability of the department is the key to success. The department continues to seek new revenue opportunities to lessen its reliance on the General Fund. Monitoring revenue to operating expenditures ratio is a good measure of financial success.			
Status	While the revenue recovery percentages appear to remain fairly flat, the department has seen significant revenue increases since the fiscal impact of the pandemic in FY2020-21. PRL also continues to see operating expenses increase at a pace much higher than anticipated as a result of global economic conditions.			

Library Comparisons

Goal	Deliver exceptional City services			
	FY2021-22 Actuals	FY2022-23 Initial Estimate	FY2022-23 Revised Estimate	FY2023-24 Estimate
Items loaned per capita	7.4	9.2	8.3	8.5
Budget books per capita	2.0	2.5	2.5	2.6
Visitors per hours open	55	58	47	49
Purpose	Library services are vital to the health of the community. The Parks, Recreation & Libraries Department strives to provide these services in an efficient, effective, and prudent fashion.			
Status	While the department is still offering some services related to the pandemic, including expanded offerings of online services and materials, total materials lending has fully recovered, and visitation is again increasing.			

Park Maintenance

Goal	Deliver exceptional City parks			
	FY2021-22 Actuals	FY2022-23 Initial Estimate	FY2022-23 Revised Estimate	FY2023-24 Estimate
Maintenance Standards: Increased Pruning	3-4 times per year	3-4 times per year	3-4 times per year	3-4 times per year
Maintenance Standards: Increased Fertilization Application # of Acres	206	212	216	218
Purpose	The department's mission is to enhance lives and the community by providing exceptional experiences. Parks enable the department to accomplish its mission and to add value to the Roseville community. Effective park maintenance ensures safe, clean, and green spaces for residents' enjoyment.			
Status	Park Maintenance focused on returning maintenance operations to pre-pandemic service levels and on maintaining, renovating and replacing existing assets.			

Key Workload Measures

	FY2021-22 Actuals	FY2022-23 Initial Estimate	FY2022-23 Revised Estimate	FY2023-24 Estimate
Number of Parks Maintained Number of Facilities Maintained *(includes Adventure Clubs)*	81 33	82 33	84 35	84 37
Number of Park Acres Number of Open Space Acres Number of Streetscapes Acres	876.78 3,910 294	885.15 4,123 313	885.15 3,913 315	967.63 4,247 320
Library Materials Loaned	1,183,539	1,189,000	1,200,000	1,250,000
Number of New Parks (construction) Number of New Parks (design) Capital Improvement Project Rehabilitations On-Demand Work	4 3 8 28	4 7 8 28	4 4 5 30	4 7 5 30
Number of phone calls received from customers	31,351	70,000	46,679	50,000

Budget Highlights

The Parks, Recreation & Libraries Department's FY2023-24 budget totals $47.4 million (an increase of 7.5 percent over the prior fiscal year) and supports 144.25 position allocations, including seven new positions. A Cultural Arts Supervisor position is funded in the PRL budget, but the allocation will come to the City Council at a later date once the new classification is establshed. Much of the funding for these positions is the result of the reallocation of temporary staff funding. Recruitment and retention of part-time staff has become increasingly difficult, and the use of these funds towards full-time positions greatly increase the department's efficiency and effectiveness. The PRL Department budget increase is primarily due to increased labor and materials, services, and supply costs associated with maintaining current service levels and additional funding to support the new positions and programs highlighted below.

PRL is working towards accreditation through the National Recreation and Park Association's (NRPA) Commission for Accreditation of Park and Recreation Agencies (CAPRA). This accreditation provides quality assurance and quality improvement of accredited park and recreation agencies throughout the United States by providing agencies with a management system of best practices. CAPRA is the only national accreditation of park and recreation agencies and is a valuable measure of an agency's overall quality of operation, management, and service to the community. Achieving CAPRA accreditation is the best way to demonstrate that the department provides the community with the highest level of service.

The PRL Department has developed a comprehensive strategic plan, accompanied by an action plan, to establish clear and attainable goals, objectives, and implementation strategies to guide the department for the next 10 years. In alignment with the plan, funding has been included to develop a Marketing & Communications Plan and increase the library book budget.

As mentioned above, PRL is continually challenged with recruiting and retaining quality staff to conduct its many programs/events and to ensure its parks/facilities are adequately maintained. Ongoing efforts have been made to re-align department staffing resources to find the right balance of full-time and part-time employees as well as contractor resources to deliver programs and services effectively and efficiently. These efforts will continue in FY2023-24.

A Parks Manager was added to the largest division in the PRL Department. The safety of Roseville's parks is priority one, and their cleanliness and appearance is seen by residents on a daily basis. Portering is a core function of the maintenance of City parks for safety, cleanliness and general conditions. On a daily basis, porter staff ensure restrooms are cleaned, trash is emptied, inspect the entire park for safety issues, address vandalism/graffiti, and ensure playgrounds and sports courts are safe. The budget includes the conversion of temporary salaries to support three full-time Parks Maintenance Workers to more effectively complete this core function.

Three natural resource workers will help maintain the additional open space acres and additional trail miles acquired by the City each year, as well as advance our efforts to control encroachment, invasive species, and homeless encampments.

PRL funding is complex, consisting of the General Fund, an enterprise fund, various special revenue and capital projects funds, including 38 CFDs/LLDs. The work to manage park development financial activity is significant. A Management Analyst has been added to ensure PRL's prudent management and monitoring of expenses and revenues.

Public outreach during PRL's strategic master planning process indicated a desire from the community to expand cultural offerings. A Cultural Arts Supervisor will provide leadership at Maidu Museum & Historic Site, a valuable City asset. Additionally, this supervisor can advance efforts at the Fiddyment House property and increase the presence of public art in Roseville, adding uniqueness to our community, sharing our history, and creating a stronger sense of place. There are funds in this budget for a downtown art project, Music in the Park, and other public art that will be managed by this supervisor.

There is an investment in park amenities, vandalism and graffiti abatement to ensure safety and equity in aging facilities, including replacement of amenities such as benches, picnic tables, drinking fountains, shade structures, sports court fixtures, and restroom fixtures. Annual condition assessment and inventory tracking will assist in determining priorities each year. Additional funding was added to support new General Fund parks.

Golf Fund

The most significant source of revenue in the Golf Fund is generated through user fees for course play. Since COVID-19, golf rounds and revenues have increased, resulting in higher revenues. The department has seen rounds and revenues begin to stabilize FY2022-23. Although the Golf Fund revenues have trended positively over the past few years, both golf facilities and courses are in need of significant improvements. Facility improvements have begun including exterior painting and landscape improvements to both clubhouses. A 10-year golf course improvement plan, including a bunker renovation project will begin in FY2023-24.

Youth Development Fund

The Youth Development Fund revenue is derived from before and after school childcare programs and preschool programs. The fund includes Adventure Club, Pre-school, After School Education & Safety (ASES) and subsidized care

programs. Fund expenses include charges for staff, facility maintenance, enrichment contractors, materials, and supplies. Additional fund expenses include post-retirement costs, citywide cost allocation plan charges, internal service fund charges, and facility loan payments. The Youth Development Fund continues to experience challenges with the reduction in morning programs at many sites due to a change in the bell schedule in the Roseville City School District (RCSD) and staffing shortages. It is anticipated that program revenues will begin to rebound in FY2023-24.

Budget Summary

Positions by Division/Program

Full Time Equivalent (FTE) Positions	FY2021-22 Actual	FY2022-23 Adopted	FY2022-23 Amended	FY2023-24 Budget	FY2023-24 Change	FY2023-24 Change (%)
Parks, Recreation & Libraries Total	125.500	132.500	137.250	144.250	7.000	5.1%

Expenditures/Expenses by Major Category

Major Category	FY2021-22 Actuals ($)	FY2022-23 Adopted ($)	FY2022-23 Amended ($)	FY2023-24 Budget ($)	FY2023-24 Change ($)	FY2023-24 Change (%)
Salaries and Wages	13,876,119	17,358,254	17,358,256	17,965,284	607,028	3.5
Benefits	5,988,874	7,636,535	7,636,531	8,233,214	596,683	7.8
Materials, Supplies, and Services	17,752,980	19,551,891	20,202,614	22,501,370	2,298,756	11.4
Internal Reimbursements	(970,590)	(1,245,684)	(1,245,684)	(1,434,662)	(188,978)	15.2
Capital Outlay	52,211	120,000	127,020	116,461	(10,559)	(8.3)
TOTAL	**$ 36,699,593**	**$ 43,420,996**	**$ 44,078,737**	**$ 47,381,667**	**$ 3,302,930**	**7.5%**

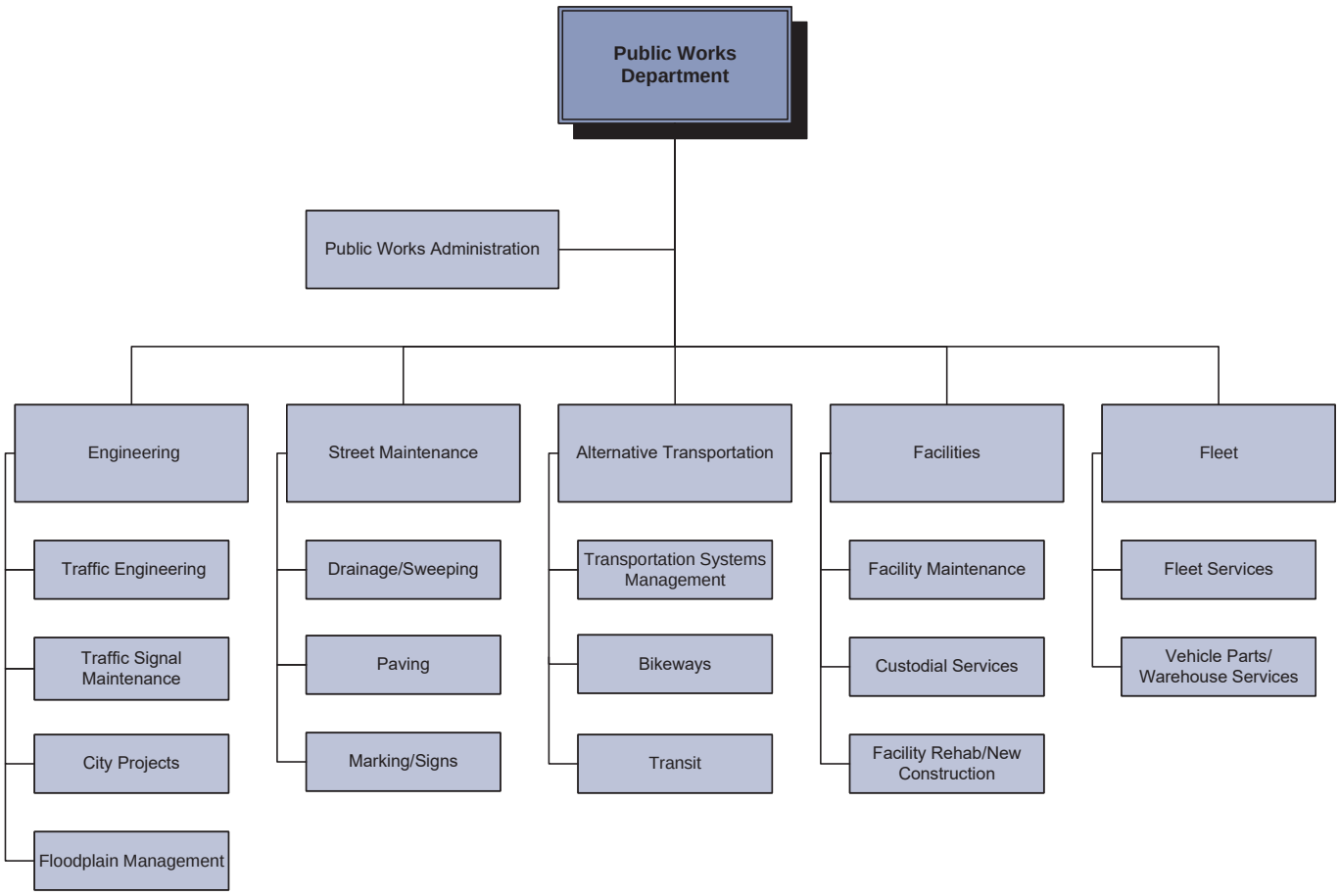
Expenditures/Expenses by Fund

Fund Number - Fund Name	FY2021-22 Actuals ($)	FY2022-23 Adopted ($)	FY2022-23 Amended ($)	FY2023-24 Budget ($)	FY2023-24 Change ($)	FY2023-24 Change (%)
1001 - General	27,199,243	31,139,772	31,549,551	35,000,441	3,450,890	10.9
1201 - Roseville Youth Sports Coalition	-	-	-	100,000	100,000	-
2521 - Open Space	662,804	856,822	856,822	800,187	(56,635)	(6.6)
2541 - Native Oak Tree Propagation	32,155	204,279	209,859	211,979	2,120	1.0
2545 - Non-Native Tree Propagation	27,088	133,729	139,310	130,079	(9,231)	(6.6)
2551 - Roseville Aquatics Maintenance	-	100,000	100,000	60,000	(40,000)	(40.0)
2599 - Golf Course	2,362,218	2,567,174	2,567,174	2,771,913	204,739	8.0
3130 - Parks Recreation and Library Capital Projects	20,802	-	228,800	-	(228,800)	(100.0)
3131 - Parks and Recreation Fee Funded Projects	-	-	-	31,461	31,461	-
3303 - Citywide Park	22,916	34,735	34,735	21,085	(13,650)	(39.3)
3304 - Citywide Park - West Roseville SP	-	10,765	10,765	11,915	1,150	10.7
3305 - Citywide Park - Sierra Vista SP	-	3,321	3,321	2,296	(1,025)	(30.9)
3308 - Neighborhood Park - North Central Roseville SP	2,182	-	-	-	-	-
3309 - Neighborhood Park - Northwest Roseville SP	207	-	-	-	-	-
3310 - Neighborhood Park - North Roseville SP	1,537	-	-	-	-	-
3311 - Neighborhood Park - West Roseville SP	27,569	23,716	23,716	24,654	938	4.0
3312 - Neighborhood Park - Infill	1,859	-	-	-	-	-
3314 - Neighborhood Park - Stoneridge	1,930	1,016	1,016	-	(1,016)	(100.0)
3317 - Neighborhood Park - Fiddyment 44/Walaire	364	-	-	-	-	-
3318 - Neighborhood Park - Westbrook	2,067	5,098	5,098	3,239	(1,859)	(36.5)
3319 - Neighborhood Park - Sierra Vista	3,762	5,388	5,388	5,248	(140)	(2.6)
3321 - Neighborhood Park - Campus Oaks	250,083	1,694	1,694	1,248	(446)	(26.3)
3380 - Bike Trail	-	2,296	2,296	356	(1,940)	(84.5)
3410 - Al Johnson Wildlife Area	-	70,000	70,000	70,000	-	-
4031 - Equipment Replacement	57,727	69,800	77,799	-	(77,799)	(100.0)
6591 - Youth Development	6,023,081	8,191,391	8,191,393	8,135,566	(55,827)	(0.7)
TOTAL	**$ 36,699,593**	**$ 43,420,996**	**$ 44,078,737**	**$ 47,381,667**	**$ 3,302,930**	**7.5%**

Expenditures/Expenses by Division/Program

Division/Program	FY2021-22 Actuals ($)	FY2022-23 Adopted ($)	FY2022-23 Amended ($)	FY2023-24 Budget ($)	FY2023-24 Change ($)	FY2023-24 Change (%)
Parks, Recreation & Libraries Admin	3,581,025	4,359,667	4,511,739	5,338,605	826,866	18.3
Parks	12,045,946	14,716,245	14,814,205	16,920,154	2,105,949	14.2
Recreation	6,921,470	8,078,629	8,428,768	8,637,982	209,214	2.5
Library	5,765,854	5,507,890	5,565,458	5,577,448	11,990	0.2
Youth Development	6,023,081	8,191,391	8,191,393	8,135,566	(55,827)	(0.7)
Golf	2,362,218	2,567,174	2,567,174	2,771,913	204,739	8.0
TOTAL	**$ 36,699,593**	**$ 43,420,996**	**$ 44,078,737**	**$ 47,381,667**	**$ 3,302,930**	**7.5%**

Public Works Department



Overview of Services

The Public Works Department (PWD) manages all aspects of transportation infrastructure within the public right of way, including the maintenance and operations of programs and services for the safe and efficient transportation of Roseville residents, businesses, and visitors. The PWD also manages the construction and maintenance of public buildings, is responsible for flood control within the City, and manages and maintains the City's fleet of vehicles. Specifically, Public Works plans, develops, and maintains public roads, bridges, buildings, traffic signals, City fleet, flood control facilities, Roseville Transit, and Class I (off-road) multi-use trails.

Administration

The Administration Division provides direction, goals, and leadership for the department; maintains the integrity of policies, procedures, staffing, and budget; coordinates supportive services for the department and represents the department at Council, manager, regional, and public meetings and events; and provides support staff to the Transportation Commission, a recommending body for the City Council.

Alternative Transportation

The Alternative Transportation Division manages Roseville Transit services, various active transportation (bikeway and pedestrian) programs, projects and grants, and transportation demand management through the Transportation Systems Management Ordinance. The programs this division manages include Roseville Bikefest, Safe Routes to School, School Crossing Guards, Mobility Training, and volunteer Transit Ambassador and Bike/Walk Ambassador programs. In addition to managing Roseville Transit, Alternative Transportation oversees, on behalf of the Placer County Transportation Planning Agency, the operation of the South Placer Transit Information regional service - a

phone, web, and e-mail portal for the public to easily obtain information and trip-planning assistance for all public transit services in the south Placer region.

Facilities

The Facilities Division maintains, repairs, and rehabilitates 1.35 million square feet of City facilities. The division completes over 8,000 work orders annually, oversees the Americans with Disabilities Act improvements for facilities, is responsible for California Air Resources Board (CARB) requirements for emergency generators and boilers, manages State Elevator permitting, and oversees facility tenant improvements. The Custodial unit cleans 480,000 square feet nightly.

Fleet Services

The Fleet Services Division manages the purchase of new and replacement vehicles, performs preventative maintenance, and repairs the City's entire fleet of vehicles and equipment. Fleet Services has maintained an Automotive Service Excellence (ASE) Blue Seal of Excellence status for the past 18 years. Fleet also upholds compliance with all CARB rules and regulations for public fleets and compliance with the State mandated California Highway Patrol Basic Inspection of Terminals program. In addition, Fleet Services implements and services zero emission and alternative fuel vehicles such as battery-electric sedans, battery-electric busses, renewable diesel fuel, and compressed natural gas (CNG) vehicles and infrastructure.

Street Maintenance

The Street Maintenance Division maintains 1,100 lane miles of public roadway infrastructure, including drainage, paving, sweeping, signs, and markings. This division also performs storm drain maintenance, including drain inlets, underground pipes, and open channel tributaries that lead to the City's creeks. This work protects the public by identifying and removing blockages that could cause flooding. Optimized pavement maintenance includes streets, alleys, multi-use trails, and parking lots. Regular street sweeping keeps pollutants out of the storm drain system and City creeks and keeps the community clean. Signs in the right of way, City parks, and City facilities are updated and replaced when deteriorated to ensure they meet state and federal standards. Markings are maintained to provide clear, highly visible, and consistent information to safely guide pedestrians, bicycles, and motorists along City streets and multi-use paths.

Engineering

The Engineering Division designs and manages the construction and maintenance of public roads, bridges, and Class I (off-road) multi-use paved trails and the construction and maintenance of flood control projects, including an advance flood alert warning system. The City of Roseville is one of only two communities in the United States with the FEMA Class I rating for flood protection and insurance. Engineering is responsible for maintaining this rating for the safety and benefit of the community. Engineering also manages the City's Intelligent Transportation System, which includes approximately 200 traffic signals, 11 changeable messaging signs, 30 pedestrian blinker signs, two automated horn train crossings, 23 speed radar signs, 10 Police Department license plate reader cameras, 30 floodplain monitoring stations, and a complex fiber network that supports the needs of various City departments and resources.

Accomplishments

Alternative Transportation

- Awarded a $6.1 million grant for constructing the Dry Creek Greenway East Phase 2 Trail.
- Awarded a $13.3 million grant to purchase 15 electric buses, chargers, and infrastructure.
- Roseville Bikefest returned as an in-person event, providing bike safety information to Roseville residents and giving away a record of 564 helmets to children and adults whose helmets were damaged or did not fit properly.
- The Safe Routes to School program delivered 19 Bicycle/Pedestrian Safety Assemblies at five area schools and six Adventure Club sites. Twelve area schools participated in Safe Routes to School's Walk to School Day event.

Facilities

- 116 South Grant Street tenant improvement Phase II in design with construction starting late summer.
- Completed City Council Chambers space utilization and feasibility study and the downtown building space utilization and feasibility study.

Fleet

- Received the Automotive Service Excellence's "Blue Seal of Excellence" award for the 18th consecutive year in 2022.
- Received recognition by Government Fleet Magazine as a Notable Fleet for 2022.
- Recognized as a "100 Best Fleet" by the National Association of Fleet Administrators in 2022.

Street Maintenance

- Completed the Pavement Condition Assessment and Analysis.
- Cleaned and sealed over 450,000 linear feet of pavement cracks using over 100,000 pounds of material.
- Paved over 420,000 square feet of asphalt.
- Installed/replaced over 1,000 signs and delineators.
- Responded to more than 1,000 service calls.
- Abated more than 36,000 square feet of graffiti.

Engineering

- Completed the construction of approximately $23 million worth of accessibility ramps and roadway and bridge resurfacing projects.
- Completed the design of the approximately $20 million Dry Creek Greenway East Phase 1 Class 1 Trail project.
- Advanced and made significant progress on the design of approximately $27 million worth of new roadway widening capital improvement program projects.
- Completed 159 traffic and speed studies.
- Deployed over 10 flashing LED signs to improve safety.

Council Strategic Plan

Goal: Remain fiscally responsible in a changing world

Alternative Transportation coordinates multi-use trail construction with specific plan developers and successfully competes for regional, state, and federal grant funding to implement the City's Bicycle Master Plan and Short-Range Transit Plan.

Alternative Transportation obtained over $12 million in competitive grant funding through the Solutions for Congested Corridors Program, evenly split between the Dry Creek Greenway Phase 1 (Riverside to Rocky Ridge Trail) and the South Placer Express Transit Project.

Engineering procured approximately $500,000 in Highway Safety Improvement Program (HSIP) grant funding to improve safety along the Vernon Street/Atlantic Street "S" curve and approximately $250,000 in CalRecycle grant funds for residential roadway resurfacing.

Fleet Services continuously looks for operational efficiencies resulting in citywide cost savings for fleet vehicles. These cost savings help offset increases in future budget years.

Street Maintenance has a proactive street resurfacing program to preserve the streets with less expensive treatments before they need to be reconstructed with a far more expensive process, use best maintenance programs to keep the storm drain system in good working order, and provide cost-saving patching and paving services to the City's water and wastewater utilities.

Goal: Support community engagement and advocacy

Street Maintenance and Engineering communicate the resurfacing process and how streets are selected for maintenance. They also share resurfacing and capital improvement project plans and schedules throughout the lifecycle of a project.

Alternative Transportation effectively engages the public while developing transportation planning documents and bikeway development studies.

Goal: Deliver exceptional City services

Engineering continues implementing Wi-Fi and connected vehicle technologies within the City to increase pedestrian safety, improve circulation and operations, and provide real-time data via online and on-road (digital signage) messaging.

Alternative Transportation is expanding public transit to include a Microtransit pilot program to enhance rider convenience and efficiently use transit resources while increasing ridership through an app-based delivery system. South Placer Express will use zero-emission battery electric buses to provide enhanced transit opportunities for Roseville and South Placer County residents traveling to key regional destinations such as the Galleria, local medical locations, and Light Rail.

Fleet is implementing a fleet electrification plan to identify infrastructure and resources needed to transition the City's fleet to zero emission. Zero-emission vehicles, sedans, and commuter buses will help the City improve air quality and reduce our environmental impact while remaining fiscally responsible.

Goal: Invest in well-planned infrastructure and growth

Facility Services takes a proactive approach to preventative maintenance to protect the City's investment in its buildings and structures. The robust program reduces downtime and unplanned high-cost repairs. The 10-year Asset Rehabilitation Plan is a practical approach to keeping the City's facilities in exceptional condition.

Fleet Services manages the replacement cycle of City vehicles and uses a variety of factors to determine the optimum time to invest in replacement equipment.

Street Maintenance is an industry leader with its state-of-the-art proactive resurfacing program. They maintain the pavement on over 515 centerline miles of roadway and 36 miles of off-road multi-use trails with City crews placing more than 420,000 square feet of pavement and 450,000 linear feet of crack seal to prolong the life of City streets.

Engineering works with Street Maintenance to design and manage the construction of roadway and multi-use trail resurfacing projects. Resurfacing roadways and multi-use trails is a preventative maintenance technique to protect the City's investment while keeping roadways and trails in good condition.

Engineering and Street Maintenance are constructing roadway projects to improve intersection safety and accessibility for bicyclists and pedestrians while reducing vehicle emissions and mitigating traffic concerns.

In coordination with Fleet Services and Purchasing Divisions, Alternative Transportation manages the replacement of transit vehicles per the Short-Range Transit Plan.

Roseville Transit purchased the City's first 10 Zero Emission Buses and obtained almost $7 million in competitive grants to help pay for the purchase.

Engineering manages the City's Intelligent Transportation System (ITS), monitoring conditions in real-time to respond to traffic circulation concerns as they develop. Staff proactively reviews and updates traffic control devices to improve vehicle, bicycle, and pedestrian circulation.

Engineering also manages the design and construction of roadway Capital Improvement Program (CIP) projects that improve the capacity, operations, and safety of all modes of travel. Current examples include widening Blue Oaks Boulevard from Woodcreek Oaks to Highway 65, Roseville Parkway extension, Roseville Parkway widening near the Galleria, Pleasant Grove widening between Foothills and Woodcreek Oaks, All America City Roundabout, and the Vernon Street/Atlantic Multimodal Safety Improvement Project.

Key Performance Measures

Roseville Transit

Goal	Invest in well-planned infrastructure and growth			
	FY2021-22 Actuals	FY2022-23 Initial Estimate	FY2022-23 Revised Estimate	FY2023-24 Estimate
Passenger Trips	125,058	200,000	140,000	200,000
Passenger Trips per Vehicle Revenue Hour (VRH)	2.8	3.2	3.0	3.2
Farebox Recovery Ratio	8.9%	8%	9.5%	12%
Purpose	Roseville Transit provides an essential transportation service to work, shopping, and appointments for seniors, persons with disabilities, and lower-income residents. Roseville Transit also reduces air emissions and traffic by providing an alternate choice for commuters traveling to Downtown Sacramento.			
Status	In FY2022-23, transit ridership continued to be below normal historical levels due to the COVID-19 pandemic. The City anticipates that ridership will adjust upward in FY2023-24, but ridership will take several years to return to pre-pandemic levels. Roseville Transit has utilized pandemic-related federal government stimulus funds for the past three years to maintain pre-pandemic service levels, allow for onboard social distancing, and retain bus operator jobs.			

Facility Preventative Maintenance Work

Goal	Invest in well-planned infrastructure and growth			
	FY2021-22 Actuals	FY2022-23 Initial Estimate	FY2022-23 Revised Estimate	FY2023-24 Estimate
Percent of preventive maintenance work orders completed in 30 days of assignment	96%	99%	98%	95%
Percent of health and safety work orders completed in 30 days of assignment	99%	100%	100%	100%
Purpose	Preventive maintenance is a proactive approach to protecting the City's investment in its facilities. Preventative maintenance will reduce downtime, unplanned high-cost repairs, and extend the life of City facilities. Health and safety work orders ensure that fire extinguishers, GFCI's (ground-fault circuit interrupters), and emergency lighting are working properly and are ready for service when called on.			
Status	Preventive maintenance and health and safety work orders continue to be the baseline of operations. The department's robust work order plan is an indicator of its success.			

Availability of City Vehicles

Goal	Invest in well-planned infrastructure and growth			
	FY2021-22 Actuals	FY2022-23 Initial Estimate	FY2022-23 Revised Estimate	FY2023-24 Estimate
Percent of preventative maintenance work orders completed on schedule	99%	98%	98%	99%
Percent of vehicles in service daily	92%	93%	95%	95%
Purpose	Preventive maintenance is a proactive approach to protecting the City's investment in its assets. Preventive maintenance reduces downtime, unplanned high-cost repairs and extends the life of vehicles and equipment.			
Status	Preventive and scheduled maintenance continues to be the baseline of operations. The department's success is measured daily by the number of vehicles in service.			

Pavement Street Maintenance

Goal	Invest in well-planned infrastructure and growth			
	FY2021-22 Actuals	FY2022-23 Initial Estimate	FY2022-23 Revised Estimate	FY2023-24 Estimate
Pavement Quality Index (PQI) rating for City streets (Arterial/ Residential)	69/66	68/65	75/72	75/72
Purpose	Preventative maintenance on roads is the proactive approach to preserving and protecting one of the City's largest assets. Waiting until the road deteriorates is very costly and disruptive to the public.			
Status	The target PQI for arterial roadways is 72 and 65 for residential streets. Although the City does not have sufficient funds each year to apply preventative treatments to all the roads that need it, it keeps the roads in an overall GOOD condition with the funding available. Placing the proper treatment on the right road at the right time becomes even more critical when funding is limited.			

Traffic Engineering

Goal	Invest in well-planned infrastructure and growth			
	FY2021-22 Actuals	FY2022-23 Initial Estimate	FY2022-23 Revised Estimate	FY2023-24 Estimate
Percent of traffic studies completed within three months	28%	70%	50%	70%
Percent of signalized intersections at Level of Service C or better	97%	95%	95%	95%
Purpose	Timely completion of traffic studies ensures the department responds to current conditions and makes necessary improvements. Maintenance of service levels for traffic signals improves traffic circulation and a higher quality of life for the community.			
Status	Continued engineering, traffic circulation monitoring and adjustments, and regular preventative and scheduled maintenance of transportation infrastructure are the baselines of traffic engineering operations. The department's success is measured by the high level of service at City intersections and responsiveness to traffic study requests.			

Key Workload Measures

	FY2021-22 Actuals	FY2022-23 Initial Estimate	FY2022-23 Revised Estimate	FY2023-24 Estimate
Provide education and information at community meetings and regional transportation partnership meetings	50	60	50	60
Number of facility preventive maintenance work orders	2,865	3,100	3,075	3,100
Number of fleet work orders	7,849	8,000	8,800	8,000
Linear feet of crack fill on streets	392,000	338,000	400,000	400,000
Percent of “Free Mode” intersections re-timed	24%	33%	20%	25%

Budget Highlights

The Public Works Department’s FY2023-24 budget totals $60.8 million (a decrease of 4.9 percent from the prior fiscal year) and supports 127.25 position allocations, including four new positions. While the General Fund component of Public Works’ budget did increase by 2 percent (from $10.3 million last year to $10.5 million this year), the decrease across all Public Works’ funds is primarily due to the Fleet Replacement Fund. This fund’s FY2023-24 budget is $5.4 million less than the FY2022-23 amended budget, but this will change in FY2023-24 when Fleet requests to carry forward the FY2022-23 budget for unspent vehicle purchases. The Public Works budget includes the resources necessary to support the following:

Optimizing Transit Operations

This coming year, Public Works staff will continue to re-examine the City’s transit system, exploring new routes and services and researching new ways to increase transit ridership. Four of the tools the department plans to use to help with this process are updating the City’s Short-Range Transit Plan, testing a pilot project involving microtransit, starting a new express bus service pilot project called the South Placer Express, and beginning a Comprehensive Operational Analysis (COA) of the City’s transit system.

Microtransit is a form of demand-responsive transportation similar to Uber Pool. Riders use an app or make a telephone call to request a ride. A City-owned vehicle will then be assigned to pick up the rider. The rider will be notified of the estimated pickup time, delivery time, and cost. The cost of the shared ride will be split between the few riders picked up on route to similar destinations and subsidized by Roseville Transit to make it affordable. The department is in the early phases of developing the pilot project. As the pilot project evolves, more information will be made available through public meetings and outreach.

The South Placer Express pilot project will be a new zero emission battery electric bus service running every 30 minutes in each direction between the City of Lincoln, the Galleria Mall, Sutter Hospital, Kaiser Hospital, and the I-80 at Watt Avenue light rail station.

The COA will look at Roseville Transit in its entirety, from routes to vehicles, and re-design a system that will optimize ridership and costs to meet the needs of our community.

Prioritizing Graffiti Removal

The FY2023-24 budget includes $100,000 in General Fund resources for Street Maintenance to assist with allowing staff to identify and remove graffiti throughout the City’s roadways quickly. To meet the community’s desire for graffiti removal,

staff will hire multiple on-call contractors to respond to and remove graffiti on any City assets along the City's roadways with a target period of 24 hours. This will reduce the impact of graffiti on our existing staff and their workload and allow the City to send one crew to a graffiti location and remove all markings on assets operated by various departments rather than having each asset owner send out their own crews.

Staff to Address Increasing Engineering Workload

Over the past 10 years, traffic engineering staff has decreased by 50 percent while workloads have steadily increased. The ITS Masterplan and the Institute of Transportation Engineers recommend a staff of six (currently, there are four) to run a city the size of Roseville with a similar level of ITS implementation. Staff are currently unable to retime traffic signals every three years, or review and update coordination plans every three years. City goals for completing 80 percent of traffic studies within three months and 100 percent within six months are down to zero percent in three months and 71 percent in six months. An additional full-time Engineer in the Traffic Engineering Section of the Engineering Division is included in the Public Works FY2023-24 budget to meet these demands.

Staffing for Additional Office Space

The Facility Services Division maintains, repairs, cleans, and rehabilitates 1.37 million square feet of City facilities. The FY2023-24 budget includes the addition of one full-time Custodian and an Office Assistant to ensure the adequate maintenance of City facilities.

Staffing for Street Maintenance

A new Service Worker is included in the FY2023-24 budget to assist with street maintenance. The Service Worker position was created over 20 years ago as a standalone solution to daytime calls for immediate service, inspection, cleanup tasks in the right of way (including graffiti and illegal dumping), and incident response (including potholes and emergency response assistance) all to deliver exceptional City services. Since the creation of the position, the City population has grown by 2/3 (60,000 people), the road lane miles have doubled (250 lane miles), and the area of the City has increased by 1/3 (13 square miles).

Budget Summary

Positions by Division/Program

Full Time Equivalent (FTE) Positions	FY2021-22 Actual	FY2022-23 Adopted	FY2022-23 Amended	FY2023-24 Budget	FY2023-24 Change	FY2023-24 Change (%)
Public Works Total	117.500	123.000	123.250	127.250	4.000	3.2%

Expenditures/Expenses by Major Category

Major Category	FY2021-22 Actuals ($)	FY2022-23 Adopted ($)	FY2022-23 Amended ($)	FY2023-24 Budget ($)	FY2023-24 Change ($)	FY2023-24 Change (%)
Salaries and Wages	10,222,809	11,919,806	12,007,298	12,852,648	845,350	7.0
Benefits	5,565,356	6,532,391	6,532,390	7,064,815	532,425	8.2
Materials, Supplies, and Services	21,375,305	26,648,686	26,866,385	28,575,020	1,708,635	6.4
Internal Reimbursements	(2,127,106)	(1,933,089)	(1,933,089)	(2,310,709)	(377,620)	19.5
Capital Outlay	5,135,224	12,235,048	20,494,481	14,643,238	(5,851,243)	(28.6)
Debt Service	1,019	-	-	-	-	-
TOTAL	**$ 40,172,607**	**$ 55,402,841**	**$ 63,967,465**	**$ 60,825,011**	**$ (3,142,454)**	**(4.9%)**

Department Operating Budgets

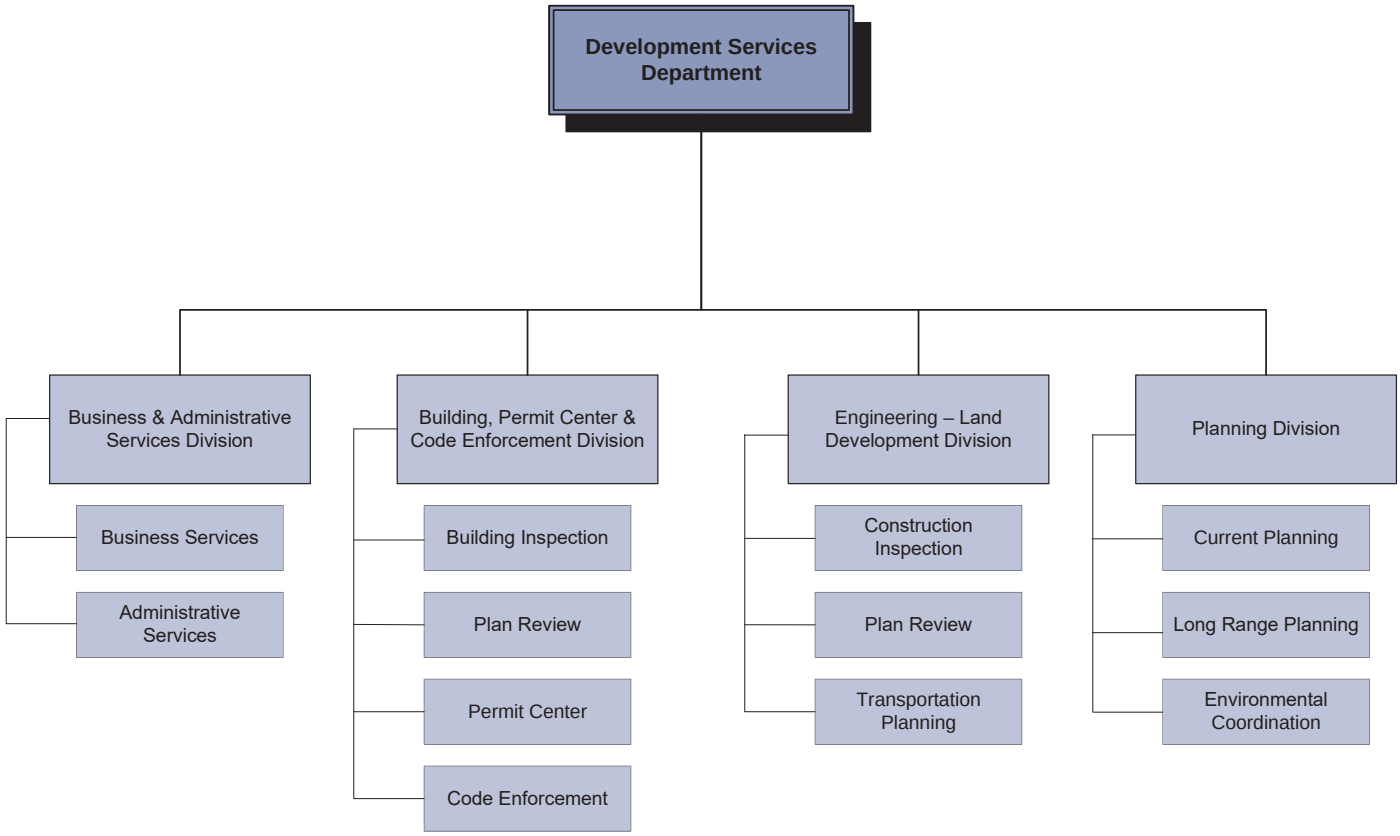
Expenditures/Expenses by Fund

Fund Number - Fund Name	FY2021-22 Actuals ($)	FY2022-23 Adopted ($)	FY2022-23 Amended ($)	FY2023-24 Budget ($)	FY2023-24 Change ($)	FY2023-24 Change (%)
1001 - General	8,268,272	10,262,544	10,301,065	10,507,798	206,733	2.0
2301 - State Gas Tax	-	40,000	139,800	65,000	(74,800)	(53.5)
2305 - Highway Users Tax	1,044,729	1,512,818	1,517,237	1,666,267	149,030	9.8
2321 - Traffic Safety	134,615	250,000	250,000	319,793	69,793	27.9
3151 - Traffic Mitigation	64,198	445,000	445,000	472,500	27,500	6.2
3380 - Bike Trail	136,989	187,252	187,252	186,839	(413)	(0.2)
3390 - Traffic Coordination	16,611	40,000	40,000	40,000	-	-
3395 - City County Mitigation	18,662	-	-	-	-	-
4001 - Fleet Services	8,845,433	11,142,881	11,218,812	11,801,078	582,266	5.2
4005 - Fleet Replacement	5,275,043	11,579,688	19,662,356	14,225,360	(5,436,996)	(27.7)
4061 - Facility Services	4,596,223	5,512,488	5,572,852	6,116,866	544,014	9.8
4065 - Facility Rehabilitation	139,908	251,806	251,806	450,502	198,696	78.9
6001 - Electric	2,243,516	2,915,404	2,915,403	2,903,260	(12,143)	(0.4)
6301 - Waste Services Operations	1,488,560	1,880,309	1,891,869	1,725,210	(166,659)	(8.8)
6511 - Transit	6,146,680	7,149,544	7,333,606	7,983,078	649,472	8.9
6520 - Transportation	1,353,807	1,684,681	1,684,683	1,803,972	119,289	7.1
6540 - Consolidated Transit Services Agency	399,363	548,426	555,724	557,488	1,764	0.3
TOTAL	**$ 40,172,607**	**$ 55,402,841**	**$ 63,967,465**	**$ 60,825,011**	**$ (3,142,454)**	**(4.9%)**

Expenditures/Expenses by Division/Program

Division/Program	FY2021-22 Actuals ($)	FY2022-23 Adopted ($)	FY2022-23 Amended ($)	FY2023-24 Budget ($)	FY2023-24 Change ($)	FY2023-24 Change (%)
Public Works Admin	38,419	39,579	39,578	(158,926)	(198,504)	(501.6)
Public Works Engineering	4,571,579	6,294,405	6,337,343	6,357,707	20,364	0.3
Street Maintenance	7,843,638	10,087,316	10,198,678	10,528,988	330,310	3.2
Alternative Transportation	8,036,839	9,569,903	9,761,265	10,531,376	770,111	7.9
Facility Maintenance	5,561,658	6,689,069	6,749,433	7,539,427	789,994	11.7
Fleet	14,120,476	22,722,569	30,881,168	26,026,438	(4,854,730)	(15.7)
TOTAL	**$ 40,172,607**	**$ 55,402,841**	**$ 63,967,465**	**$ 60,825,011**	**$ (3,142,454)**	**(4.9%)**

Development Services Department



Overview of Services

The Development Services Department (DSD) evaluates and maintains development impact fee programs, provides long-range planning, reviews entitlements and building permit applications, provides plan and map review, issues permits for buildings and infrastructure improvements, provides inspection services, and recommends acceptance of final maps and civil improvements to the City Council for all private land development projects. The department also ensures public safety by enforcing local and state building and nuisance laws via code enforcement actions. Divisions of the department and services offered include:

Building, Permit Center, and Code Enforcement

This division provides residents and members of the public with efficient and professional permit and development review services in a single location. It assists residents, businesses, and the development community with meeting minimum building code standards to safeguard life, health, property, and public welfare. This assistance is accomplished by ensuring that design, construction, materials, use and occupancy, and location conform to the required building code provision and the City's health and safety standards.

Engineering - Land Development

This division ensures that public and private infrastructure development meets required City engineering standards, codes and policies through plan review and construction inspection, including compliance with the construction and post-construction site runoff elements of the City's Municipal Separate Storm Water System (MS4) permit. This division also provides City oversight of engineering-related items associated with long-range planning and development projects, traffic analysis, fee program development and administration, and supports engineering-related process improvements and fee analyses.

Planning

This division provides professional guidance and technical assistance related to planning law; environmental review; the City's General Plan; Specific Plans; and Zoning Ordinance to the City Council, Planning Commission, Design Committee, City Manager, and the public. It implements and monitors City growth and development policies and accepts, processes, analyzes, and recommends action to the City's hearing bodies on development applications. It also acts on items such as administrative permits, sign permits, home-based businesses, and code enforcement complaints involving the Zoning Ordinance. The division also provides environmental review and permitting for City projects and programs, coordination and processing of Capital Improvement Projects (CIPs), and citywide specific plans.

Business and Administrative Services

This division provides organizational, technological, and business process support as well as budget, administrative, and office support to all divisions of the Development Services Department. It manages and supports the citywide permitting system (Accela Automation) and related development records and data, citywide base map and parcel data maintenance, and addressing and street naming administration. The division is also responsible for creating and maintaining GIS data, mapping products, and distributing information regarding citywide development activities.

Accomplishments

- Filled multiple vacancies while also maintaining customer service levels and expectations amid heightened permit activity.
- Recovered more than 75 percent of department operating costs through permit fees, development project billing, and other service fees.
- Achieved state's "Prohousing Designation" for housing-friendly policies, allowing the City and affordable housing developers to better compete for funding in state housing, community development, and infrastructure programs.
- Adopted new specific plans for three aging commercial corridors on Atlantic Street, Douglas and Harding Boulevards, and Douglas and Sunrise Boulevards with the intent to streamline and incentivize redevelopment and increase opportunities for high-density residential development.
- Added a new full-time Code Enforcement Inspector and assumed oversight of the City's graffiti abatement program from the Police Department.
- Successfully embedded a Code Enforcement Inspector with the Police Department's Social Services Unit, resulting in the coordination and cleanup of over 400 campsites from City-owned property and open space, removing more than 20 tons of accumulated waste and debris.

Council Strategic Plan

Goal: Enhance economic vitality
Strategy: Support conditions that attract, promote and retain retail, commercial, and industrial opportunities that have a positive fiscal impact

Development Services will continue to efficiently, accurately, and rapidly approve applications for new non-residential development, and will prioritize plan review and approval of Baseline Marketplace construction documents once submitted.

Goal: Support community engagement and advocacy
Strategy: Increase outreach to and engagement with younger populations

Development Services will continue participating in the "Careers in Public Service Day" organized by the Institute for Local Government to showcase the spectrum of government careers to college, high school, and middle school students. The

department will focus on aspects of building inspection, engineering, and utility inspection, as qualified candidates for those positions are becoming increasingly difficult to find.

Goal: Invest in well-planned infrastructure and growth
Strategy: Reinvest in core neighborhoods

Now that the corridor plans are complete, Development Services will work with Economic Development to focus on marketing and other opportunities to incentivize reinvestment in the Atlantic Street, Douglas and Harding Boulevards, and Douglas and Sunrise Boulevards corridors.

Goal: Deliver exceptional City services
Strategy: Explore ways to strengthen code enforcement efforts, including graffiti and blight abatement

Development Services has achieved significant early success with the new graffiti abatement model. We will continue refining that process to further strengthen abatement efforts in conjunction with other departments.

Key Performance Measures

Building Plan Review & Inspection

Goal	Deliver exceptional city services Enhance economic vitality Invest in well-planned infrastructure and growth			
	FY2021-22 Actuals	FY2022-23 Target	FY2022-23 Projected Actuals	FY2023-24 Target
Overall permit process (average number of business days in City possession versus the total number of business days to process)	39%	50%	42%	<50%
On-time inspection performance (completion of daily scheduled inspections)	98%	97%	97%	100%
Minor permits issued within five business days	90%	100%	89%	100%
Overall plan review performance (meeting published turnaround times)	92%	90%	84%	90%
Purpose	Facilitating community investment is an economic development objective that is achieved through prompt turnaround times on plan reviews and inspection requests. This process ensures safe and secure structures for human occupancy, ultimately promoting economic growth.			
Status	The Building Division experienced a 13.5 percent decrease in total plan submittal volume over the past year; however, the complexity of plan sets – particularly for multi-family and other non-residential construction – has increased exponentially as a result of recent code cycle changes and legislative mandates, requiring additional staff time and expertise for review. Plan review staffing levels have remained static. Complicating matters, the City's plan review contractors are experiencing a shortage of experienced plan reviewers as many retired public sector workers permanently leave the job market. These factors combined have resulted in a reduction in the division's on-time plan review performance from 95 percent to 84 percent. The department will examine additional internal efficiencies and process improvements over the coming year and intends to evaluate staffing levels as a component of next year's building permit fee study. As the State imposes additional mandates and regulations, additional staffing may be required to maintain established service levels. The percentage of inspections performed within 24 hours has remained consistent with the division's five-year average of 97 percent.			

Code Enforcement Activity

Goal	**Maintain a safe and healthy community** **Enhance economic vitality** **Invest in well-planned infrastructure and growth**			
Strategy	**Explore ways to strengthen code enforcement efforts, including graffiti and blight abatement**			
	FY2021-22 Actuals	FY2022-23 Target	FY2022-23 Projected Actuals	FY2023-24 Target
Initial response to code complaint within two business days	96%	95%	93%	95%
Initial inspection within five business days	78%	80%	89%	80%
Code Enforcement cases resolved within 30/60/90 days	77% / 88% / 92%	60% / 70% / 75%	84% / 84% / 98%	70% / 80% / 90%
Purpose	Efficient code enforcement activities help maintain quality of life by preserving and enhancing the appearance of the community and abating dangerous conditions or other nuisances in violation of the Municipal Code.			
Status	Inspector caseload continues to increase, and additional staffing will be necessary to maintain service levels as the City continues to grow or if directed to take a citywide proactive posture. In FY2022-23, the division initiated monthly targeted proactive blight enforcement in rotating beats, whereas all code inspectors spent time in the “beat of the month” to seek out and self-initiate cases. Feedback from the community has been positive, and the division will continue this approach. The division added one FTE position in FY2022-23 to assume management of the City’s graffiti abatement response from the Police Department. This approach has proven highly successful.			

Engineering Plan Review, Inspection, and Transportation Planning

Goal	Deliver exceptional city services Enhance economic vitality Invest in well-planned infrastructure and growth			
	FY2021-22 Actuals	FY2022-23 Target	FY2022-23 Projected Actuals	FY2023-24 Target
Overall permit process (average number of business days in City possession versus total number of business days to process)	51%	50%	50%	50%
Encroachment permits issued same day (i.e., PODS & dumpster)	90%	90%	99%	95%
Overall plan review performance (meeting published turnaround times)	78%	80%	82%	90%
Purpose	Thorough plan review and inspection of public improvements help prevent significant future maintenance costs to taxpayers and utility ratepayers by ensuring infrastructure is installed to City specifications. These services are also important to ensure the safety of the motoring public through proper roadway funding, design, and construction. The division coordinates over $1 billion in local and regional fee programs that help facilitate local development and ensure long-term infrastructure, health and safety issues are addressed.			
Status	The year-over-year percentage of plans/maps reviewed within four weeks improved from last year's 78 percent to 82 percent, exceeding the department's FY2022-23 target of 80 percent despite a heavy sustained workload with no additional staff resources. Plan review volume is expected to be roughly the same in FY2023-24 as the three primary new growth areas in West Roseville continue to build out. The department will study and implement new efficiency measures as necessary in FY2023-24 to build on gains in this goal area.			

Current and Long-Range Planning Activities

Goal	**Enhance economic vitality** **Support community engagement and advocacy** **Invest in well-planned infrastructure and growth**			
Strategy	**Support conditions that attract, promote and retain retail, commercial, and industrial opportunities that have a positive fiscal impact**			
	FY2021-22 Actuals	FY2022-23 Target	FY2022-23 Projected Actuals	FY2023-24 Target
Overall permit process (average number of business days in City possession versus total number of business days to process)	58%	60%	49%	60%
Ministerial permits issued same day (i.e., home occupations)	97%	95%	97%	95%
Overall plan review performance (meeting published turnaround times)	79%	50%	83%	90%
Purpose	Well-planned development ensures attractive, orderly growth and long-term financial viability. The number of planning applications is a leading indicator of the City's growth. Participation in regional planning and policy efforts ensures the Roseville community's interests are represented.			
Status	Development applications processed by the department continue to exceed estimates, signaling sustained growth within the City. Department staff attends an increasing number of state/regional and county coordination meetings to advocate for the City on behalf of the Roseville community. Staff completed the corridor planning project in FY2022-23 and will transition to implementation strategies and incentives in FY2023-24. The division will also focus on implementing the remaining Housing Element policies necessary to close the City's Regional Housing Needs Allocation deficit.			

Citywide Permitting, GIS Basemap, Addressing, and Street Naming Support

Goal	Maintain a safe and healthy community Deliver exceptional city services Remain fiscally responsible in a changing world			
	FY2021-22 Actuals	FY2022-23 Target	FY2022-23 Projected Actuals	FY2023-24 Target
Percent of address change requests processed within seven days	84%	90%	90%	90%
Percent of requests for service completed by established due date	87%	90%	90%	90%
Purpose	The Development Services Department maintains the citywide basemap and manages addressing and street naming on behalf of the City. Complete accuracy is critical to providing effective, life-saving emergency response, utility billing, and various other City services. The department also supports and maintains the City's enterprise permitting and electronic plan review systems and performs required annual reviews of all active development agreements.			
Status	The complexity and volume of service requests received and processed by the Business and Administrative Services Division remain high, exceeding its capacity to meet the growing demand for services. The division intends to initiate a department-specific strategic plan in FY2023-24, a component of which will be to evaluate staffing levels necessary to support increasing internal and external consumption of GIS-based services.			

Key Workload Measures

	FY2021-22 Actuals	FY2022-23 Target	FY2022-23 Projected Actuals	FY2023-24 Target
Total records processed:				
• Building permits	8,835	7,000	7,151	7,000
○ Single Family Dwelling (SFD) permits	1,790	900	957	900
○ Revisions	1,064	500	516	500
• Engineering permits	597	500	504	500
○ Encroachments	399	350	332	350
○ Revisions	74	50	76	50
• Planning entitlements	237	250	363	250
○ Ministerial permits	131	150	253	150
Commercial building valuation	$107,521,289	$100,000,000	$205,524,233	$100,000,000
Building inspections conducted	47,740	25,000	38,773	25,000
Phone calls fielded	10,530	16,000	12,064	8,000
Code Enforcement:				
• Inspections conducted	2,248	2,500	3,899	3,000
• Complaints responded to	1,532	1,000	2,349	1,100
• Cases closed	1,193	900	1,635	1,200

Budget Highlights

The Development Services FY2023-24 budget totals $19.8 million (an increase of 8.3 percent over the prior fiscal year), inclusive of $7.4 million in anticipated Traffic Mitigation Fund and developer reimbursement expenses, and supports 76 position allocations. Most of the increase is associated with expenses in four new traffic mitigation funds for specific plan areas. Additionally, Development Services anticipates an increase in traffic mitigation reimbursement expenses as Creekview continues to develop. However, these expenses are entirely offset by permit revenue.

This budget includes the conversion of a limited term Development Technician to a regular. This position assists in the Permit Center with customer service, permit coordination, website maintenance, and records requests.

Budget Summary

Positions by Division/Program

Full Time Equivalent (FTE) Positions	FY2021-22 Actual	FY2022-23 Adopted	FY2022-23 Amended	FY2023-24 Budget	FY2023-24 Change	FY2023-24 Change (%)
Development Services Total	73.000	74.000	75.000	76.000	1.000	1.3%

Expenditures/Expenses by Major Category

Major Category	FY2021-22 Actuals ($)	FY2022-23 Adopted ($)	FY2022-23 Amended ($)	FY2023-24 Budget ($)	FY2023-24 Change ($)	FY2023-24 Change (%)
Salaries and Wages	7,083,236	7,509,444	7,509,444	7,786,712	277,268	3.7
Benefits	3,922,579	4,322,892	4,322,893	4,462,979	140,086	3.2
Materials, Supplies, and Services	2,500,387	3,227,857	3,241,436	3,432,914	191,478	5.9
Internal Reimbursements	(4,069,960)	(3,366,191)	(3,366,191)	(3,398,522)	(32,331)	1.0
Capital Outlay	1,197,504	6,550,000	6,550,000	7,485,000	935,000	14.3
TOTAL	**$ 10,633,746**	**$ 18,244,002**	**$ 18,257,582**	**$ 19,769,083**	**$ 1,511,501**	**8.3%**

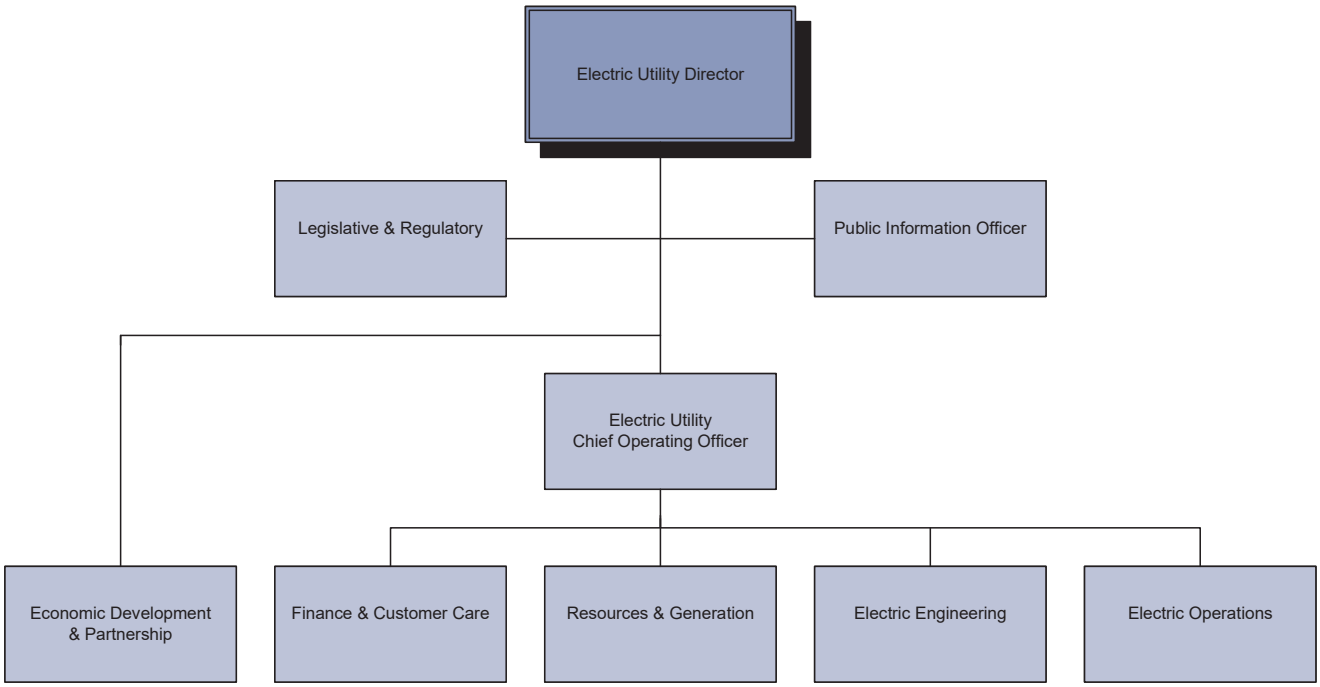
Expenditures/Expenses by Fund

Fund Number - Fund Name	FY2021-22 Actuals ($)	FY2022-23 Adopted ($)	FY2022-23 Amended ($)	FY2023-24 Budget ($)	FY2023-24 Change ($)	FY2023-24 Change (%)
1001 - General	9,294,583	11,278,002	11,291,582	11,935,083	643,501	5.7
2401 - Technology Replacement	141,568	416,000	416,000	349,000	(67,000)	(16.1)
3151 - Traffic Mitigation	1,197,595	1,550,000	1,550,000	1,000,000	(550,000)	(35.5)
3152 - TMF - Amoruso Ranch SAF	-	-	-	50,000	50,000	-
3153 - TMF - CVSP SAF	-	-	-	650,000	650,000	-
3154 - TMF - Sierra Vista SAF	-	-	-	750,000	750,000	-
3155 - TMF - Westbrook SAF	-	-	-	35,000	35,000	-
3395 - City County Mitigation	-	5,000,000	5,000,000	5,000,000	-	-
TOTAL	**$ 10,633,746**	**$ 18,244,002**	**$ 18,257,582**	**$ 19,769,083**	**$ 1,511,501**	**8.3%**

Expenditures/Expenses by Division/Program

Division/Program	FY2021-22 Actuals ($)	FY2022-23 Adopted ($)	FY2022-23 Amended ($)	FY2023-24 Budget ($)	FY2023-24 Change ($)	FY2023-24 Change (%)
Development Services Admin	682,246	953,685	963,685	888,971	(74,714)	(7.8)
Business Services	1,609,480	1,670,070	1,670,070	1,773,042	102,972	6.2
Building Inspection	4,007,454	4,618,178	4,618,179	4,870,032	251,853	5.5
Contracted Building Plan Review	511,749	500,000	500,000	500,000	-	-
Code Enforcement	731,529	1,077,629	1,077,629	1,038,226	(39,403)	(3.7)
Planning	1,097,936	1,268,049	1,271,628	1,506,321	234,693	18.5
Development Services Engineering	795,848	1,606,391	1,606,391	1,707,492	101,101	6.3
Traffic Mitigation Setaside Westbrook	27,166	200,000	200,000	35,000	(165,000)	(82.5)
Traffic Mitigation Setaside Creek View	1,170,338	350,000	350,000	1,450,000	1,100,000	314.3
Developer Reimbursement	-	6,000,000	6,000,000	6,000,000	-	-
TOTAL	**$ 10,633,746**	**$ 18,244,002**	**$ 18,257,582**	**$ 19,769,083**	**$ 1,511,501**	**8.3%**

Electric Department



Overview of Services

Roseville Electric Utility is a community-owned utility that provides safe, reliable, and affordable electricity to Roseville residents and businesses. Roseville Electric employees are regularly recognized by state and national organizations for high service levels, customer satisfaction, and innovative programs. The utility provides electric service to the approximate 43-square mile service territory with dedicated employees, who provide a variety of services. There are six major strategic operating business units:

Executive:

- Develop and implement the organizational strategic plan and supporting initiatives for the electric utility.
- Monitor and engage in legislative and regulatory matters impacting the electric utility, and provide advocacy and collaboration with coalition partners.
- Oversee the marketing and communication activities for the electric utility, including outage communication and community engagement.

Resources & Generation:

- Provide power portfolio management services, including the procurement and production of electricity to meet the electric needs of the City.
- Operate and maintain the utility's two natural gas power plants and California Department of Water Resources (CDWR) two generation peaking units.

Electric Engineering:

- Plan, design, and assist with the construction and rehabilitation of the electric distribution system and streetlights.
- Plan, design, and assist with the construction and rehabilitation of the electric generation assets.
- Ensure the utility complies with federal, state, regional, and local regulatory requirements.

Electric Operations:

- Construct, operate, and maintain the electric distribution system and streetlights.
- Plan, design, and assist with the construction and rehabilitation of the electric distribution system and streetlights.
- Maintain and enhance the proprietary control systems for the power plants and the electric distribution system.

Finance and Customer Care:

- Responsible for billing and collecting for electric, water, wastewater, and waste services. Services include processing new services, transfers, payments, and delinquency disconnects.
- Configuration, design, and deliver our advanced metering infrastructure and grid performance solutions.
- Responsible for budgeting, financial planning, load forecasting, pricing, and customer data management.
- Ensure the utility complies with risk management policies and enterprise performance.

Economic Development and Partnerships:

- Responsible for the utility's customer service function, including providing energy efficiency and education programs for residential and business customers.
- Develop and maintain business relationships with the utility's key accounts.
- Support economic development and business retention.

Accomplishments

- Implemented an energy cost surcharge of 8 percent effective from February 1, 2023 through December 31, 2024. The surcharge was implemented in response to rapid and significant cost increases in the power supply market brought on by natural gas demand outstripping supply.
- Retired $51 million in variable rate debt, which will also reduce the utility's operating costs by $5 million annually. Retirement of the debt was done in conjunction with the energy cost surcharge implementation to lessen the rate impact on customers.
- Completed the design and replacement of the Industrial Substation Switchgear #1. This switchgear was originally installed in 1974 and reached the end of life. Replacement of this switchgear allows for advanced technology to be used to improve reliability.
- Completed upgrade of the existing insulation blanket on the steam turbine with an electric blanket that will allow for reduced start-up times and replaced the outdated controls on the zero liquid discharge system and incorporated them into the main control system at Roseville Energy Park.
- Implemented a change in the calculation used for the hydroelectric surcharge that is used to offset the additional costs of replacement power in low hydroelectric generation years. The updated calculation uses hydroelectric generation forecasts produced by the Northern California Power Agency and the U.S. Bureau of Reclamation instead of precipitation measurements. This change will improve the accuracy of the cost impact calculation of variations in hydroelectric production when developing the annual surcharge.
- Between January 1st and March 1st, 2023, electric staff responded to 542 outages related to the winter storms that brought cold temperatures, strong winds, and extreme rain to the region. Despite the severe storms, Roseville customers did not experience extended outages as crews and tree contractors worked extended shifts to maintain the City's power grid. Roseville was able to restore power to most customers in hours.

- The Advanced Metering Infrastructure (AMI) project completed meter installations for both residential and commercial utility customers for Phase 1 of the project. The team installed over 800 electric and 700 water meters in March 2023. Phase 1 includes comprehensive functional and operational testing, including parallel system billing to ensure a seamless transition for customers. Phase 1 will last approximately three months and be followed by a 12-month full deployment.
- Made enhancements to customer experience with expanded new payment options including American Express, Apple Pay, Google Pay and Venmo. Customers can now utilize the payment option of their choice online, by phone, recurring, one-time, or in the office.

Council Strategic Plan

Council Goal: Remain fiscally responsible in a changing world
Strategy: Balance utility services and customer rates, given legislative mandates and rising costs

Evaluate Potential Electric Rate Case - Consistent with our typical biennial financial review, the department will consider rate adjustments considering emerging economic risks and power supply costs. If necessary, this will include the preparation and delivery of a formal electric rate review to recommend any rate adjustment(s), ensuring sufficient revenues to meet financial obligations and maintain compliance with the City Council adopted financial policies.

The Integrated Resource Plan (IRP) - Roseville Electric Utility will continue the development and implementation of the IRP, which is an assessment of future electric needs and a plan to meet those future needs. The plan is “integrated” in that it looks at both demand side (energy efficiency, demand response, conservation, etc.) resources as well as the supply side (distributed generation, self-generation, and purchase power) resources in making its recommendations on how best to meet future electric needs.

Identify and Evaluate Grant Opportunities – Dedicate staff to identifying and applying for grant funding for improvements to the electric system, generation assets, technology advancements, and safety improvements.

Council Goal: Enhance economic vitality
Strategy: Support conditions that attract, promote, and retain retail, commercial and industrial opportunities that have a positive fiscal impact

Promote the Electric Department’s Value Proposition and Visibility in the Community – Having a locally owned utility is an economic benefit. In Roseville, electric customers save over $160 million in comparison with those who receive electric services from Pacific Gas and Electric. That $160 million supports other economic activity in the Roseville community.

Focus on Economic Development Opportunities – Creation of a dedicated position to support economic development and partnership efforts in the utility. Work with developers and key account customers to maintain and attract development.

Support New Development – Work with Development Services and other City departments to support future growth, including delivering power to new growth areas like the Creekview Substation. The utility is also working to increase capacity in areas including the Vernon Substation rehabilitation that will allow for additional growth in the downtown specific plan area.

Council Goal: Invest in well-planned infrastructure and growth
Strategy: Maintain investment in water resiliency and increase capacity of the Electric utility

Building Electrification - The transition towards building electrification is a high priority for the state legislature and regulatory agencies and involves substituting gas end-uses for high-efficiency electric end-uses. Roseville Electric Utility is working to understand and prepare for the system impacts of building electrification through new residential and commercial customer programs.

Electric Vehicle Program - Continued expansion of the utility's electric vehicle program to prepare for growing numbers of electric vehicles in the community. The program includes incentives and education for the community regarding buying and owning an electric vehicle. This effort will also include accessing and preparing for electric system impacts from increased electric vehicle adoption to understand capacity needs and customer usage patterns.

Ten-Year Capital Improvement Project Plan – Development of a coordinated 10-year capital plan allows the utility to plan for both maintenance and expansion of the electric system. The electric industry is facing major changes required to meet state and federal mandates. The long-term capital plan allows time to develop funding plans to support needed maintenance and system improvements. It also balances the needed improvements with the funding and resource availability of the organization allowing for the prioritization of projects.

Council Goal: Support community engagement and advocacy
Strategy: Help county, state, and federal policymakers understand key City issues, including local decision-making

Focus on Governmental and Industry Relationships - Roseville Electric Utility will continue to engage with multiple levels of local, regional, and national decision-makers directly or through major industry and trade associations such as the California Municipal Utilities Association, American Public Power Association, and Northern California Power Agency.

Key Performance Measures

Distribution System Reliability

Goal	Deliver exceptional city services			
	FY2021-22 Actuals	FY2022-23 Initial Estimate	FY2022-23 Revised Estimate	FY2023-24 Estimate
Average Outage Length (minutes per customer, per year)	1.17	< 30	< 30	< 30
Average Number of Outages (per customer, per year)	0.01	< 0.35	< 0.35	< 0.35
Average Response Time (minutes)	31	< 30	< 30	< 30
Purpose	Providing safe and reliable power to customers and responding quickly in the event of an unplanned outage are operational priorities. The three metrics measure how many minutes the average customer is without power in a year, how many times the average customer is without power in a year (numbers less than one mean less than one outage per customer per year), and how quickly crews respond to an outage.			
Status	Distribution system reliability metrics are on target.			

Safety

Goal	Maintain a safe and healthy community			
	FY2021-22 Actuals	FY2022-23 Initial Estimate	FY2022-23 Revised Estimate	FY2023-24 Estimate
OSHA Lost Time Cases	1	-	-	-
OSHA Modified Duty Cases	-	-	-	-
OSHA Other Recordable Cases	-	-	-	-
Vehicle Accidents	1	-	-	-
Purpose	Providing safe and reliable power to customers and responding quickly in the event of an unplanned outage are operational priorities. The four safety performance metrics include OSHA (Occupational Safety and Health Administration) recordable incidents for lost time, modified duty, other recordable cases, and preventable vehicle accidents.			
Status	Safety metrics are on target.			

Generation Fleet Availability

Goal	Deliver exceptional city services			
	FY2021-22 Actuals	FY2022-23 Initial Estimate	FY2022-23 Revised Estimate	FY2023-24 Estimate
Availability*	46.92%	> 90%	> 90%	> 90%
Forced Outage Rate	1.45%	< 4%	< 4%	< 4%
Start Reliability	98.55%	> 95%	> 95%	> 95%
Purpose	The generation performance metrics evaluate the Roseville Energy Park against industry averages. The metrics measure its availability, how often it goes out of service, and how reliably it starts up when called.			
Status	Generation fleet availability metrics are on target.			

*Planned Major Outage in FY2020-21.

Customer Solutions & Programs

Goal	Maintain a safe and healthy community			
	FY2021-22 Actuals	FY2022-23 Initial Estimate	FY2022-23 Revised Estimate	FY2023-24 Estimate
Low income, load control, energy efficiency, electric vehicle and solar rebates and program expense	$3,653,575	$4,755,683	$4,755,683	$5,244,000
Estimated energy savings (kWh)	15,768,000	11,024,000	11,024,000	10,240,000
Purpose	Public benefit programs help customers reduce their electric energy consumption, lower peak demand, invest in local renewable energy, and support low-income electric rate assistance. By California law, 2.85 percent of electric sales revenue is set aside for public benefits programs. The metrics track fiscal year spending and how much energy customers will save due to these programs when installations are completed.			
Status	Customer Solutions & Program metrics are on target.			

Financial Strength

Goal	Remain fiscally responsible in a changing world			
	FY2021-22 Actuals	FY2022-23 Initial Estimate	FY2022-23 Revised Estimate	FY2023-24 Estimate
Debt Service Coverage Ratio	3.95	2.18	3.10	2.00
Days Cash on Hand	470	> 250	294	> 250
Bond Rating	AA	AA-	AA	AA
Purpose	Council adopted financial targets for debt service coverage ratio, days cash on hand, and bond rating to maintain the lowest cost liquidity and flexibility to enable the organization to achieve its operating goals.			
Status	Financial Strength metrics are on target.			

Customer Relationships

Goal	Deliver exceptional city services			
	FY2021-22 Actuals	FY2022-23 Initial Estimate	FY2022-23 Revised Estimate	FY2023-24 Estimate
Average Speed of Answer (seconds)	1:25	1:30	1:25	1:25
Average Handle Time (seconds)	4:50	4:20	4:20	4:15
Billing Accuracy	99.74%	99.80%	99.80%	99.80%
Purpose	Building and maintaining strong customer relationships is an organizational priority. The three metrics measure how quickly a customer's call is answered, how quickly a customer's call is handled from start to finish, and the percentage of customers billed accurately.			
Status	Customer Relationship metrics are on target.			

Key Workload Measures

	FY2021-22 Actuals	FY2022-23 Initial Estimate	FY2022-23 Revised Estimate	FY2023-24 Estimate
Cost of Goods Sold (COGS) per kWh	$0.060	$0.066	$0.062	$0.079
Total O&M less F&PP per Retail Customer	$864	$1,024	$1,034	$1,156
Distribution O&M per Retail Customer	$350	$502	$513	$432
Distribution O&M per Circuit Mile	$23,399	$34,738	$35,172	$30,074

Budget Highlights

The Electric Department's FY2023-24 budget totals $167.9 million (an increase of 13.9 percent over the prior fiscal year) and supports 197.25 position allocations. The majority of the change is attributable to a $13.9 million increase in purchased power costs The budget includes the following highlights:

Balanced Budget:

- Prioritizes funding of essential services
- Compliance with financial policies and metrics

Prudent investment in infrastructure and technology:

- Phase two Legacy Building build-out and move-in
- Advanced Metering Infrastructure project

Focus on new revenue opportunities:

- Electric vehicles and charging
- Building electrification

Assumes base rate increases:

- Maintain energy cost surcharge through FY2023-24
- Hydroelectric surcharge calculation change implementation

Budget Summary

Positions by Division/Program

Full Time Equivalent (FTE) Positions	FY2021-22 Actual	FY2022-23 Adopted	FY2022-23 Amended	FY2023-24 Budget	FY2023-24 Change	FY2023-24 Change (%)
Electric Total	193.750	197.250	197.250	197.250	-	0.0%

Expenditures/Expenses by Major Category

Major Category	FY2021-22 Actuals ($)	FY2022-23 Adopted ($)	FY2022-23 Amended ($)	FY2023-24 Budget ($)	FY2023-24 Change ($)	FY2023-24 Change (%)
Salaries and Wages	26,936,099	29,717,835	30,016,306	32,075,369	2,059,063	6.9
Benefits	12,690,744	14,714,301	14,714,302	15,423,307	709,005	4.8
Materials, Supplies, and Services	91,391,769	106,545,042	107,603,070	124,971,842	17,368,772	16.1
Internal Reimbursements	(7,338,806)	(8,675,974)	(8,675,974)	(6,166,659)	2,509,315	(28.9)
Capital Outlay	980,037	1,746,751	3,708,298	1,603,500	(2,104,798)	(56.8)
TOTAL	**$ 124,659,843**	**$ 144,047,955**	**$ 147,366,002**	**$ 167,907,359**	**$ 20,541,357**	**13.9%**

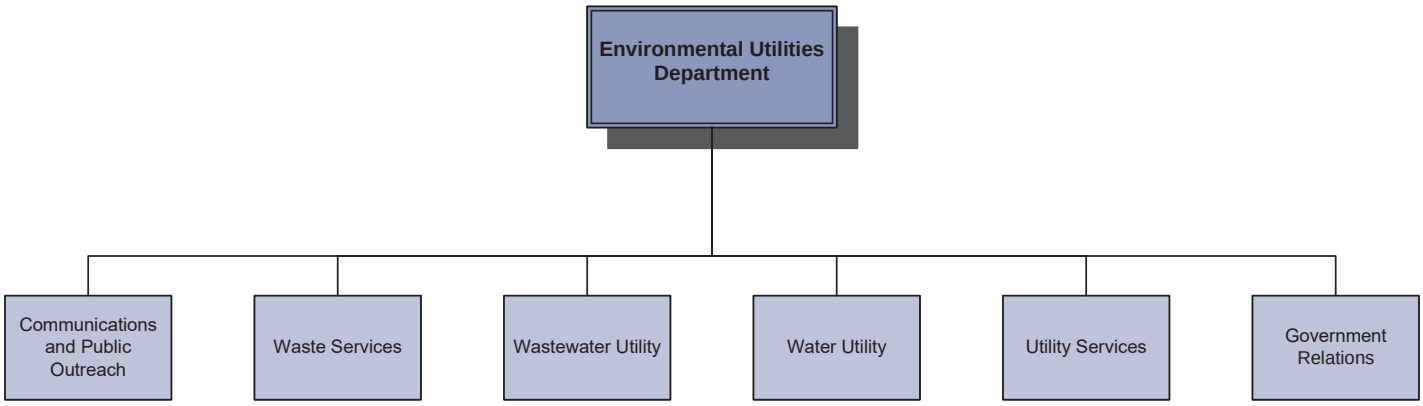
Expenditures/Expenses by Fund

Fund Number - Fund Name	FY2021-22 Actuals ($)	FY2022-23 Adopted ($)	FY2022-23 Amended ($)	FY2023-24 Budget ($)	FY2023-24 Change ($)	FY2023-24 Change (%)
6001 - Electric	121,482,388	140,057,270	143,342,815	163,175,257	19,832,442	13.8
6101 - Water Operations	1,177,048	1,463,652	1,475,584	1,705,759	230,175	15.6
6201 - Wastewater Operations	1,136,523	1,417,441	1,429,373	1,705,578	276,205	19.3
6301 - Waste Services Operations	863,884	1,109,591	1,118,230	1,320,766	202,536	18.1
TOTAL	**$ 124,659,843**	**$ 144,047,955**	**$ 147,366,002**	**$ 167,907,359**	**$ 20,541,357**	**13.9%**

Expenditures/Expenses by Division/Program

Division/Program	FY2021-22 Actuals ($)	FY2022-23 Adopted ($)	FY2022-23 Amended ($)	FY2023-24 Budget ($)	FY2023-24 Change ($)	FY2023-24 Change (%)
Electric Administration	117,903,279	136,226,341	139,480,434	158,565,182	19,084,748	13.7
Utility Billing	6,756,564	7,821,614	7,885,568	9,342,178	1,456,610	18.5
TOTAL	**$ 124,659,843**	**$ 144,047,955**	**$ 147,366,002**	**$ 167,907,359**	**$ 20,541,357**	**13.9%**

Environmental Utilities Department



Overview of Services

Environmental Utilities (EU) is a nationally recognized Utility of the Future. We are a forward-thinking group of utilities that deliver high-value, eco-friendly, and financially sound public services. With a customer base of more than 50,000 customer accounts, EU offers three core utility services - water, wastewater and waste services - in addition to producing and delivering recycled water and managing the City's stormwater quality program. Further, EU partners with Roseville Electric Utility to manage the Utility Exploration Center and Utility Customer Experience and Billing.

Administration and Technical Services

EU administration provides leadership and oversight for utility support services and provides coordination across the department. These groups include planning, engineering, data management, GIS, utility rate development, budget, accounting, reporting, government relations, public information, and outreach.

Water

The water utility provides safe, reliable, and high-quality potable water service. To ensure reliable drinking water distribution, the water utility operates a 100-million gallon-per-day surface water treatment plant; maintains nearly 700 miles of pipes, more than 5,300 hydrants, and eight potable water tanks that provide 44 million gallons of storage capacity; and manages a growing aquifer storage and recovery (ASR) groundwater program. Additionally, the water utility oversees water efficiency programs and is focused on further increasing the City's long-term water supply resilience and reliability.

Wastewater/Recycled Water

The wastewater utility collects and treats wastewater for Roseville and its regional partners (South Placer Municipal Utility District and Placer County). In addition, it is a regional provider of recycled water for areas in Roseville and unincorporated Placer County. The wastewater utility maintains wastewater collections and recycled water infrastructure within the Roseville city limits, operates two regional wastewater treatment plants, and provides analytical laboratory and preventative maintenance services for the Roseville water and wastewater utilities.

Waste Services

The waste services utility collects, recycles, and disposes of more than 140,000 tons of refuse annually, including solid waste, green waste, organics, and household hazardous waste for residential and commercial customers. The waste services utility also oversees the maintenance of the closed Roseville Sanitary Landfill and manages the City's stormwater quality program—a state-mandated program supported, in part, by the General Fund.

Utility Exploration Center

The Utility Exploration Center (UEC) is an interactive museum managed jointly by EU and Roseville Electric Utility that educates the public on City efforts to use water and energy efficiently, reduce waste, and protect watersheds. UEC staff also conduct special events and outreach programs to connect Roseville residents and business owners with their City utilities.

Accomplishments

- Completed a comprehensive water infrastructure rehabilitation in the Hillcrest neighborhood, one of Roseville's core neighborhoods.
- Banked almost 800 acre-feet of non-storable surface water from Folsom Reservoir in Roseville's groundwater basin using our ASR groundwater well system in early 2023, given an abundance of surplus precipitation and snowfall.
- Continued development of significant water infrastructure projects, including the West Side Tank and Pump Station project, four additional ASR groundwater wells, and improvements to water interties and pump stations.
- Continued preliminary planning work and federal funding authorization of a joint conveyance project between the City and Placer County Water Agency (PCWA) to develop additional access to water supplies upstream of Folsom Reservoir for greater future water supply reliability.
- Successfully implemented drought mitigation efforts to prepare for a multi-year drought: identification and ongoing implementation of emergency drought infrastructure projects (intertie upgrades and two additional ASR groundwater wells) and demand-management strategies (water efficiency programs and enforcement of water conservation measures) and other measures.
- Delivered 3,738 acre-feet of recycled water to customers inside and outside the City, preserving a similar amount of potable water supply.
- Removed nearly 20 million pounds of contaminants from almost seven billion gallons of wastewater.
- Beneficially used 11,500 tons of Class B biosolids generated at the Dry Creek Wastewater Treatment Plant as beneficial soil amendments, avoiding landfill disposal.
- Partnered with the Roseville Coalition of Neighborhood Associations (RCONA) to plan four neighborhood clean-up events in spring 2023 and conducted the 2023 clean-up, filling over 78 dumpsters that totaled over 90,000 pounds of waste hauled to the Materials Recovery Facility. This event provides resident's convenience and helps prevent illegal dumping.
- Converted 30 percent of the Waste Services frontline fleet from diesel fuel to compressed natural gas (CNG).
- Complied with regulatory milestones, including updating the City's municipal code and coordinating with other jurisdictions on edible food recovery and organics processing capacity planning. These efforts were the first major hurdles to establishing an SB1383 compliant organics program. The work remains ongoing in working with our customers to ensure the proper execution of these programs.
- Since we successfully met all of the initial SB1383 compliance deadlines, we were able to apply for and secure a CalRecycle Organics grant for $193,581.
- Engaged residents through several outreach events, including speaking at community association meetings and conducting the first-ever Waste Services webinar, which drew high attendance rates and participation.
- Developed an organics module for the Cayenta Utility system to easily track the thousands of data generated through our SB 1383 and other regulatory compliance work, including site visits for new businesses, education, and contamination minimization.
- Supported the region's annual events, including free oil filter exchange and medication take-back days in the spring and fall of 2022. Both events promote the correct disposal and collect materials to help keep our environment safe and healthy. The medication events alone collected over 4,200 pounds of unwanted and expired medication.
- The UEC successfully transitioned all virtual school program offerings to in-person offerings in FY2022-23. The UEC staff will continue to grow K-5 school program participation in FY2023-24.

- UEC staff developed and distributed free science materials for second and third-grade Roseville classes and Traveling Trunks for fourth and fifth grades, as well as presented an in-person field trip for kindergarten and first grade and classroom visits for second and fourth grades.
- Now that most pandemic restrictions are lifted in schools, the UEC is on track to serve almost 6,000 students in FY2022-23.
- UEC staff worked with a contractor in FY2023 to create and pilot 6-8 grade school programming. We will roll out the finalized programs for Roseville area schools to participate in FY2023-24.
- UEC staff worked with local area high schools, EU and Roseville Electic staff to create a Field Day experience showcasing career opportunities in utilities. The program hosted 40 students for a full day of hands-on activities designed to spark their interest in pursuing a career in utilities. These were well received, and EU looks forward to offering two events each year.
- The UEC launched a new monthly activity booklet program called League of Explorers, in June 2022. The program includes a unique activity book each month and a hands-on laboratory activity for participants. The program distributes an average of 150 books each month and sees 30-60 kids in the lab activity monthly.
- The UEC has been working on updating the visitor center exhibits, with expected completion in early 2024. Staff completed the design phase in September of 2022 and are entering into the fabrication and installation phase of the project. The current exhibits have been on display since we opened in 2008.

Council Strategic Plan

Goal: Maintain a safe and healthy community

EU owns, operates, and maintains more than $2 billion of critical infrastructure, including water and wastewater pipelines, pumping stations, storage tanks, and wastewater and water treatment facilities. These assets exist primarily for public health and safety. EU proactively and consistently performs preventive maintenance on this infrastructure to deliver water and treat wastewater to serve and protect the community and the environment. In addition, EU promotes public health and cleanliness through the high-quality refuse collection and disposal services with this same philosophy.

The water utility is continuing significant efforts to improve the reliability of Roseville's water supply. Examples include:

- Ongoing repair and rehabilitation of critical aging water infrastructure, including the Barton Road Water Treatment Plant, ASR groundwater wells, and other vital assets.
- Continued investments in water infrastructure security and resilience to prepare for current and future challenges.
- Expansion of the ASR groundwater program with the design and construction of up to six new ASR wells to further diversify our water supply and keep pace with upcoming demand.
- Collaboration with PCWA to build additional potable water conveyance infrastructure to establish alternative access to PCWA water supplies that are not dependent on Folsom Reservoir.

The wastewater utility continues to collect and treat wastewater from not only Roseville, but regionally. Continued efforts include:

- Investment in rehabilitating our neighborhood sewer systems and at the two wastewater treatment plants.
- Collaboration with our regional partners to stay ahead of new development and plan infrastructure, focusing on long-term maintenance and reliability.
- Proactively looking to the distant regulatory future to avoid costly reactive changes to operations

Goal: Deliver exceptional City services

EU strives to operate facilities and programs that are the most reliable in the state. The water, wastewater, and waste services utilities operate 365 days a year in all conditions to serve the residents and businesses of Roseville.

Additionally, EU is always looking to provide new "value-added" services for its customers, such as conducting water-wise house calls, engaging commercial customers one-on-one with recommendations on conserving water and saving money, and recently the Household Hazardous Waste (HHW) collection program pilot was expanded to the rest of City residents. For many years, residents could schedule doorstep pickup of Universal Waste items, limited to batteries, fluorescent lights, electronic waste, FOG, and motor oil and filters. In 2020, Waste Services implemented a pilot to collect HHW curbside from approximately 20 percent of residents. As of January 2023, that program has been expanded to the rest of the City. EU has also improved the services by making it easier for residents to schedule an appointment online. They do not have to wait to call us during regular business hours.

In partnership with Roseville Electric Utility, EU is implementing the Advanced Metering Infrastructure (AMI) project to upgrade all the meters in the City. When operational, the utilities will automate the meter-reading process allowing staff to access more granular information on customers' usage. This information will enable EU to discover and resolve issues more quickly and determine new products and services, such as better water efficiency programs. AMI can also empower customers to make better choices, including controlling costs and conserving water. In March 2023, Roseville installed 800 AMI water meters for beta testing and is completing a parallel system.

Goal: Invest in well-planned infrastructure and growth

Strategy: Increase funding for CIP rehabilitation to prevent erosion of infrastructure

To keep pace with a growing Placer County, EU is leading the effort to expand the Pleasant Grove Wastewater Treatment Plant. This regional facility cleans wastewater for the City of Roseville, South Placer Municipal Utilities District, and portions of unincorporated Placer County. This effort will increase treatment capacity to help meet future demands and build a waste-to-energy plant to produce electricity for onsite use and renewable natural gas to fuel our garbage truck fleet. Project completion is expected around August 2023.

The wastewater utility continues its efforts to rehabilitate the existing collection system pipe infrastructure identified through EU's inspections. The pipelines will be rehabilitated using a fiberglass liner cured using ultraviolet light, allowing inspection cameras to fit within the smaller diameter rehabilitated pipe. Pipelines with bends or other issues not allowing for the fiberglass lining will be rehabilitated using steam-cured felt liners.

In partnership with Public Works, EU will continue replacing water main segments and related infrastructure that has surpassed its predicted life in Roseville's core neighborhoods, including Roseville Heights, in 2024. Additionally, the water utility will improve several elements of the water distribution system in downtown Roseville and rehabilitate the reclaim basin at the Water Treatment Plant and several of the City's water mains.

Goal: Remain fiscally responsible in a changing world

Strategy: Balance utility services and customer rates, given legislative mandates and rising costs

EU consistently works to optimize its services, ensuring that Roseville customers enjoy some of the lowest utility rates in the region. EU performs a rate case analysis on its water, wastewater, and waste services utility rates every two years to ensure its operations, reserves, and rehabilitation costs are adequately funded. Since EU must adhere to Proposition 218, its rates reflect the service cost. EU maintains an operating reserve and a rate stabilization reserve for each utility to help manage fluctuations in revenue or economic shocks. Rehabilitation funding is based on modeling the timing of maintenance and repairs with contributions from the operating fund smoothed to allow for steadier rate increases. This proactive approach to asset rehabilitation, coupled with a continuous review of service costs, ensures EU's consistent and reliable utility services.

Goal: Support community engagement and advocacy

Strategy: Remain focused on community engagement and education about City services and the budget

The UEC exhibits are getting an overhaul as they've exceeded their operational lifespan, and several components are no longer functional. In addition, the aging exhibits diminish visitor experience and learning opportunities. The design consultant is coordinating with the utilities to develop exhibits to help UEC staff share Roseville's many new educational mandates and initiatives with the community. The expected date of completion is early 2024.

Through its public information and outreach program, EU actively educates and engages customers on its programs, projects, and services, while promoting ways to minimize impacts on the utility systems and the environment. EU employs a multi-faceted communication approach to achieve this, and every two years, its staff conducts public opinion research for all utility services to gauge customer sentiment. This data is then used to develop communication strategies to build awareness, communicate projects and programs, and conduct targeted outreach. In collaboration with the UEC, EU also creates educational opportunities for all age groups that combine environmental messages with hands-on learning and educational curricula that align with education standards, fostering greater understanding, appreciation, and awareness of Roseville's utilities and the broader environment.

Legislative and regulatory actions at the state and national levels affect how local governments deliver services and at what cost. To ensure EU can continue to provide high-quality, cost-effective services, EU's government relations staff identify and track legislative and regulatory issues that impact EU operations, take positions on state and federal proposals, draft amendments for legislation and regulatory proposals, and advocate for laws and policies that would protect and enhance the Roseville community. With significant funding opportunities available in FY2023-24, EU staff will work to identify and secure outside funding to provide greater value and increase infrastructure reliability.

This past year EU's Government Relations unit helped the City to secure funding from the State of California to assist 264 water customers in retiring outstanding balances due to the COVID-19 pandemic. The unit also advocated for and assisted in securing funding for the Low Income Household Water and Wastewater Assistance Program through Project Go Inc.

Key Performance Measures

Fiscal Strength

Goal	Remain fiscally responsible in a changing world			
	FY2021-22 Actuals	FY2022-23 Initial Estimate	FY2022-23 Revised Estimate	FY2023-24 Estimate
Water bond rating	AA	AA-	AA	AA
Water utility debt ratio	9.66%	30.0%	30.0%	30.0%
Wastewater utility debt ratio	6.97%	33.0%	33.0%	33.0%
Purpose	Maintaining water bond rating and debt ratios is critical for future bond offerings. As the City grows, issuing bonds is a viable strategy to build infrastructure and pay off debt with continued connection fees. Maintaining EU's overall fiscal health ensures cost-effective operations, fully funded rehabilitation programs, healthy reserves, and regionally competitive utility rates.			
Status	EU has been steadily maintaining its fiscal health and adjusting rates annually to keep pace with inflation per City Council direction. EU continues contributing to reserves to meet our fiscal policies.			

Waste Diversion

Goal	Maintain a safe and healthy community			
	FY2021-22 Actuals	FY2022-23 Initial Estimate	FY2022-23 Revised Estimate	FY2023-24 Estimate
Disposal per capita per day (pounds)	4.8	4.9	4.9	5.1
Purpose	The City's recycling, green waste, and organics programs divert significant waste from landfills. The state-mandated per capita metric (8.9 pounds per person per day) is to ensure jurisdictions comply with diversion requirements.			
Status	The City is meeting the state mandate by staying significantly below the disposal per capita target—this shows the City is fulfilling the mandate.			

Effectiveness of UEC programs

Goal	Support community engagement and advocacy			
	FY2021-22 Actuals	FY2022-23 Initial Estimate	FY2022-23 Revised Estimate	FY2023-24 Estimate
Percentage of teachers rating programs as “good” to “excellent”	85% (COVID closures)	90% (COVID recovery)	94% (COVID recovery)	90% (COVID recovery)
Purpose	Providing effective school programs will help to build strong resource conservation awareness for the citizens of tomorrow.			
Status	In FY2021-22, the UEC maintained its virtual field trips for second and fourth grades and added an in-person field trip for kindergarten and first grade. In FY2022-23, the UEC transitioned all remaining virtual programs to in-person opportunities as pandemic restrictions were reduced. Looking to FY2023-24, the UEC will work to expand K-5 program participation and add new 6-8 program opportunities.			

Key Workload Measures

	FY2021-22 Actuals	FY2022-23 Initial Estimate	FY2022-23 Revised Estimate	FY2023-24 Estimate
Water production (acre feet)	30,026	31,660	30,223	31,690
Wastewater treated (gallons)	6,474 million	6,450 million	6,934 million	6,800 million
Recycled water delivered (gallons)	1,218 million	1,259 million	1,205 million	1,229 million
Solid waste collected (tons)	145,985	149,000	142,000	145,000
Number of UEC visitors	20,620 (COVID restrictions)	20,000 (COVID recovery)	30,000 (COVID recovery)	30,000

Budget Highlights

Environmental Utilities’ FY2023-24 budget totals $107.7 million, an increase of 9.5 percent over the prior fiscal year. The majority of this increase is due to labor and materials, services, and supplies costs. This budget supports 278 position allocations including: three new positions and five new positions upon establishing new classifications (for a total of eight new positions), plus three position reclassifications, and a reduction of two positions which are moving to the IT Department. The budget includes the following highlights:

Hiring staff to address growth and regulations

In order to address growth and regulations, the budget includes funding for eight new positions in FY2023-24. These positions will be funded by utility rate revenue. The water utility is adding a senior engineer to manage security and resilience projects, regulatory reporting, and project management. Additionally, the water utility is adding a senior water distribution worker and water distribution worker to effectively manage new infrastructure and expand water service area given the growth in the City. The wastewater utility is adding a preventive maintenance supervisor, a wastewater operations superintendent, a senior wastewater utility maintenance worker, and a senior laboratory analyst. Adequate staffing will allow the wastewater utility to meet the growing demand for wastewater treatment services, effectively manage

facilities, and maintain compliance with state and federal regulations. To comply with ongoing organics regulations (SB 1383), Waste Services will add a field enforcement inspector to conduct route reviews for residential trash, recycling, and green waste services.

Budget Summary

Positions by Division/Program

Full Time Equivalent (FTE) Positions	FY2021-22 Actual	FY2022-23 Adopted	FY2022-23 Amended	FY2023-24 Budget	FY2023-24 Change	FY2023-24 Change (%)
Environmental Utilities Total	270.000	276.000	277.000	278.000	1.000	0.4%

Expenditures/Expenses by Major Category

Major Category	FY2021-22 Actuals ($)	FY2022-23 Adopted ($)	FY2022-23 Amended ($)	FY2023-24 Budget ($)	FY2023-24 Change ($)	FY2023-24 Change (%)
Salaries and Wages	22,600,272	27,557,185	27,944,131	29,464,603	1,520,472	5.4
Benefits	12,839,830	15,087,420	15,087,426	15,578,304	490,878	3.3
Materials, Supplies, and Services	42,982,843	52,512,307	53,856,566	61,713,396	7,856,830	14.6
Internal Reimbursements	(1,585,034)	(1,624,371)	(1,624,371)	(1,121,921)	502,450	(30.9)
Capital Outlay	238,755	3,070,309	3,087,457	2,035,038	(1,052,419)	(34.1)
TOTAL	**$ 77,076,667**	**$ 96,602,850**	**$ 98,351,209**	**$ 107,669,420**	**$ 9,318,211**	**9.5%**

Expenditures/Expenses by Fund

Fund Number - Fund Name	FY2021-22 Actuals ($)	FY2022-23 Adopted ($)	FY2022-23 Amended ($)	FY2023-24 Budget ($)	FY2023-24 Change ($)	FY2023-24 Change (%)
1130 - Stormwater	107,123	(2,729)	(2,730)	711,711	714,441	(26,170.0)
6101 - Water Operations	20,775,315	25,870,097	26,479,827	29,252,803	2,772,976	10.5
6130 - Water Rehabilitation	490,549	745,644	745,644	1,723,000	977,356	131.1
6140 - Water Meter Retrofit	2,906	250,000	250,000	250,000	-	-
6201 - Wastewater Operations	29,407,392	35,231,554	36,053,853	40,096,789	4,042,936	11.2
6230 - Wastewater Rehabilitation	151,336	60,000	60,000	60,000	-	-
6301 - Waste Services Operations	25,618,236	31,790,409	32,106,740	34,771,856	2,665,116	8.3
6320 - Waste Services Capital Purchases	215,844	275,000	275,000	350,000	75,000	27.3
6330 - Waste Services Rehabilitation	307,966	2,382,875	2,382,875	453,261	(1,929,614)	(81.0)
TOTAL	**$ 77,076,667**	**$ 96,602,850**	**$ 98,351,209**	**$ 107,669,420**	**$ 9,318,211**	**9.5%**

Expenditures/Expenses by Division/Program

Division/Program	FY2021-22 Actuals ($)	FY2022-23 Adopted ($)	FY2022-23 Amended ($)	FY2023-24 Budget ($)	FY2023-24 Change ($)	FY2023-24 Change (%)
Water	21,268,771	26,865,741	27,475,471	31,225,803	3,750,332	13.6
Waste Services	26,249,168	34,443,090	34,759,420	36,286,828	1,527,408	4.4
Wastewater	29,558,728	35,294,019	36,116,318	40,156,789	4,040,471	11.2
TOTAL	**$ 77,076,667**	**$ 96,602,850**	**$ 98,351,209**	**$ 107,669,420**	**$ 9,318,211**	**9.5%**

Community Facilities Districts, Lighting and Landscaping Districts, and Service Districts

Overview

Lighting and Landscaping Districts (LLD)

The City of Roseville annually levies and collects special assessments to maintain authorized improvements within its eight Landscaping and Lighting Districts. The districts are levied annual assessments pursuant to the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code ("1972 Act").

Service Districts (SD)

These districts provide funding for the maintenance of the different special tax districts and zones. The perpetual maintenance may include public landscaping, landscape setbacks, street medians and corridors, bike trails, park and open space, wetlands, signage, and lighting improvements. The budget for these districts may include costs related to additional police protection, fire suppression, recreation programs, and library services created in areas of new developments.

Community Facilities Districts (CFD)

Infrastructure CFDs provide financing for the acquisition and construction of infrastructure improvements in the districts. Additional information on the use of funds and bonds is available on the City of Roseville website.

Budget Summary

The CFD/LLD/SD budget totals $16 million—a decrease of 32.7 percent from the prior fiscal year. The $7.8 million decrease is primarily due to lower developer reimbursements.

Expenditures/Expenses by Major Category

Major Category	FY2021-22 Actuals ($)	FY2022-23 Adopted ($)	FY2022-23 Amended ($)	FY2023-24 Budget ($)	FY2023-24 Change ($)	FY2023-24 Change (%)
Materials, Supplies, and Services	79,532,900	11,808,086	17,483,867	15,089,781	(2,394,086)	(13.7)
Internal Reimbursements	559,694	747,972	747,972	797,627	49,655	6.6
Capital Outlay	44,147,874	-	5,603,148	150,000	(5,453,148)	(97.3)
Debt Service	10,807	7,450	-	-	-	-
TOTAL	**$ 124,251,275**	**$ 12,563,508**	**$ 23,834,987**	**$ 16,037,408**	**$ (7,797,579)**	**(32.7%)**

Expenditures/Expenses by Fund

Fund Number - Fund Name	FY2021-22 Actuals ($)	FY2022-23 Adopted ($)	FY2022-23 Amended ($)	FY2023-24 Budget ($)	FY2023-24 Change ($)	FY2023-24 Change (%)
2199 - Landscape & Lighting Districts/Services District	7,565,732	9,612,091	9,774,738	10,746,539	971,801	9.9
3099 - Community Facility District Capital Project	61,939,315	-	7,834,076	1,982,767	(5,851,309)	(74.7)
7499 - Special Assessments Community Facility Districts	54,746,228	2,951,417	6,226,173	3,308,102	(2,918,071)	(46.9)
TOTAL	**$ 124,251,275**	**$ 12,563,508**	**$ 23,834,987**	**$ 16,037,408**	**$ (7,797,579)**	**(32.7%)**

Expenditures/Expenses by Division/Program

Division/Program	FY2021-22 Actuals ($)	FY2022-23 Adopted ($)	FY2022-23 Amended ($)	FY2023-24 Budget ($)	FY2023-24 Change ($)	FY2023-24 Change (%)
LLD/SD	7,565,732	9,612,091	9,774,738	10,746,539	971,801	9.9
CFD Capital Projects	61,939,315	-	7,834,076	1,982,767	(5,851,309)	(74.7)
CFD Special Assessments	54,746,228	2,951,417	6,226,173	3,308,102	(2,918,071)	(46.9)
TOTAL	**$ 124,251,275**	**$ 12,563,508**	**$ 23,834,987**	**$ 16,037,408**	**$ (7,797,579)**	**(32.7%)**

Other Expenditures/Expenses

Overview

Budgeted expenditures/expenses that do not align with any particular operating department and benefit the entire organization are budgeted in this category. The expenditures/expenses reflected in this category total approximately $162.1 million in FY2023-24. This budget decreased by approximately 47 percent over the prior fiscal year, from $306.8 million. The primary factor contributing to the reduction is $54.4 million less in State Revolving Fund loan proceeds reimbursements for the Pleasant Grove Wastewater Treatment Plant (PGWWTP) Expansion and Emergency Recovery Projects, which are received and then passed onto the South Placer Wastewater Authority (SPWA), where the projects exist. Other contributing factors include the elimination of a one-time transfer of $50 million from the Electric Rate Stabilization Fund to the Electric Operations Fund to pay off debt, and $22.9 million less in General Fund transfers that were associated with one-time transactions such as the $10 million transfer from the General Fund to the General Fund Capital Reserve Fund in FY2022-23.

Significant items budgeted in this category include:

- State Revolving Fund loan proceeds reimbursements for PGWWTP Expansion and Energy Recovery Projects received by the City and passed through to the SPWA ($9 million)
- Regional connection fees collected by the City and distributed to SPWA ($20.6 million)
- Unemployment, vision, and dental insurance ($2.4 million)
- Leave payoffs for General Fund employees that retire during the fiscal year ($750,000)
- Pay down CalPERS obligations by an additional discretionary payment from the General Fund ($4.6 million)
- Other post-employment benefit (OPEB) payments for retired employees ($9.4 million). These payments are reported twice in the budget to comply with accounting requirements: as disbursements from the fund from which the employee retired and as disbursements from the OPEB Trust Fund
- Replacement pension benefit for retired employees ($380,000)
- Annexation tax-sharing agreement payments to Placer County ($11.6 million)
- Contingency budgets for the General Fund ($2.9 million, of which $1.37 million is estimated for labor increases during the fiscal year), Waste Services Fund ($500,000), Wastewater Fund ($500,000), and Water Fund ($500,000)
- Fees charged by the State and County for the collection and disbursement of sales and property taxes ($1.2 million)
- Indirect cost expenditure/expense reimbursements for general government departments ($12.9 million)
- Debt service includes interest expense for inter-fund loans ($278,000)
- Transfers between funds ($74.8 million): operating transfers ($65.1 million), capital transfers ($2.1 million), and loan payments ($7.6 million), including transfers from the General Fund:
    - $1.3 million to General Fund Emergency Reserve Fund
    - $2.1 million to General Fund Stabilization Reserve Fund
    - $4.6 million to General Fund Pension Reserve Trust Fund

Budget Summary

Expenditures/Expenses by Major Category

Major Category	FY2021-22 Actuals ($)	FY2022-23 Adopted ($)	FY2022-23 Amended ($)	FY2023-24 Budget ($)	FY2023-24 Change ($)	FY2023-24 Change (%)
Salaries and Wages	-	720,000	720,000	720,000	-	-
Benefits	24,038,696	24,431,634	24,431,634	23,744,654	(686,980)	(2.8)
Materials, Supplies, and Services	69,968,127	104,061,263	104,745,263	50,356,236	(54,389,027)	(51.9)
Internal Reimbursements	10,873,478	12,102,558	12,102,558	12,209,201	106,643	0.9
Debt Service	415,646	278,166	325,912	278,481	(47,431)	(14.6)
Transfers Out	61,838,425	69,968,677	164,436,733	74,840,506	(89,596,227)	(54.5)
TOTAL	**$ 167,134,372**	**$ 211,562,298**	**$ 306,762,100**	**$ 162,149,078**	**$ (144,613,022)**	**(47.1%)**

Expenditures/Expenses by Fund

Fund Number - Fund Name	FY2021-22 Actuals ($)	FY2022-23 Adopted ($)	FY2022-23 Amended ($)	FY2023-24 Budget ($)	FY2023-24 Change ($)	FY2023-24 Change (%)
1001 - General	37,060,364	49,726,829	60,031,947	38,494,648	(21,537,299)	(35.9)
1010 - General Fund Emergency Reserve	370	404	404	435	31	7.7
1011 - General Fund Stabilization Reserve	504	602	602	665	63	10.5
1012 - General Fund Capital Reserve Fund	7	-	4,580,000	4,117,296	(462,704)	(10.1)
1013 - Development Services Stabilization Reserve	1	-	-	-	-	-
1020 - General Fund Contributions by Developers	12	617,064	617,064	670,349	53,285	8.6
1030 - Strategic Improvement	79,276	70,287	70,287	55,114	(15,173)	(21.6)
1040 - Litigation Reserve	6	7	7	32,008	32,001	457,157.1
1130 - Stormwater	36,887	45,850	45,850	47,941	2,091	4.6
1200 - Parks & Recreation Donation	13	14	14	-	(14)	(100.0)
1201 - Roseville Youth Sports Coalition	6	8	46,047	-	(46,047)	(100.0)
1202 - Harrigan Trust Adult Literacy	6	43,006	43,006	44,600	1,594	3.7
2199 - Landscape & Lighting Districts/Services District	6,545,932	7,208,735	7,754,634	8,416,219	661,585	8.5
2201 - Community Development Block Grant	(3)	-	-	-	-	-
2210 - HOME Investment Partnership Program	39	37	37	-	(37)	(100.0)
2220 - CalHOME	11	12	12	-	(12)	(100.0)
2230 - BEGIN	4	3	3	-	(3)	(100.0)
2240 - Supplemental Law Enforcement Services	135,012	135,018	135,018	135,000	(18)	0.0
2250 - Forfeited Property	4	5	5	-	(5)	(100.0)
2260 - Federal Asset Seizure	2	3	3	-	(3)	(100.0)
2270 - Grants	4,498	10	10	-	(10)	(100.0)
2280 - Federal Stimulus Reserve - ARPA	16	1,800,000	1,800,000	-	(1,800,000)	(100.0)
2301 - State Gas Tax	9,921	11,560	11,560	16,788	5,228	45.2
2305 - Highway Users Tax	48,500	62,139	62,139	100,041	37,902	61.0
2307 - Road Maintenance and Rehab	115	126	126	152	26	20.6
2321 - Traffic Safety	4,397	21	21	-	(21)	(100.0)
2361 - Trench Cut Recovery	4	4	4	-	(4)	(100.0)
2401 - Technology Replacement	107,136	241,109	241,109	288,269	47,160	19.6
2521 - Open Space	4,510	16,207	16,207	14,955	(1,252)	(7.7)
2541 - Native Oak Tree Propagation	5,543	8,376	8,376	8,181	(195)	(2.3)
2545 - Non-Native Tree Propagation	4,086	4,241	4,241	3,840	(401)	(9.5)
2551 - Roseville Aquatics Maintenance	180	250	250	-	(250)	(100.0)
2599 - Golf Course	611,430	613,868	613,868	609,735	(4,133)	(0.7)
2601 - Police Evidence	7	9	9	-	(9)	(100.0)
2701 - Cable TV Peg	45	48	48	-	(48)	(100.0)
2821 - Housing Trust	3,762,786	4,295	4,295	2,854	(1,441)	(33.6)
2824 - Affordable Housing In Lieu and Program Equity	70,918	5,052	5,052	11,946	6,894	136.5
2841 - Housing Successor Low Mod	37,623	4,804	4,804	4,652	(152)	(3.2)

Department Operating Budgets

Fund Number - Fund Name	FY2021-22 Actuals ($)	FY2022-23 Adopted ($)	FY2022-23 Amended ($)	FY2023-24 Budget ($)	FY2023-24 Change ($)	FY2023-24 Change (%)
3099 - Community Facility District Capital Project	143	183	183	142	(41)	(22.4)
3130 - Parks Recreation and Library Capital Projects	51	34	34	103	69	202.9
3131 - Parks and Recreation Fee Funded Projects	6	6	6	-	(6)	(100.0)
3151 - Traffic Mitigation	82,334	86,478	86,478	127,117	40,639	47.0
3160 - Traffic Benefit Fee	7	8	8	-	(8)	(100.0)
3180 - Blue Oaks Blvd Fee	23	18	18	-	(18)	(100.0)
3181 - Westpark Drive Fee	3	-	-	-	-	-
3201 - Roadway	9,932	12,203	12,203	14,718	2,515	20.6
3210 - Utility Impact Reimbursement	1,388,877	1,787,021	1,787,021	2,607,786	820,765	45.9
3302 - Citywide Park In Lieu	1	1	1	-	(1)	(100.0)
3303 - Citywide Park	414,439	572,662	572,662	576,727	4,065	0.7
3304 - Citywide Park - West Roseville SP	205	211	211	230	19	9.0
3305 - Citywide Park - Sierra Vista SP	32	32	32	-	(32)	(100.0)
3306 - Neighborhood Park - Southeast Roseville SP	0	-	-	-	-	-
3307 - Neighborhood Park - Northeast Roseville SP	1	1	1	-	(1)	(100.0)
3308 - Neighborhood Park - North Central Roseville SP	46	52	52	-	(52)	(100.0)
3309 - Neighborhood Park - Northwest Roseville SP	4	4	4	-	(4)	(100.0)
3310 - Neighborhood Park - North Roseville SP	33	38	38	-	(38)	(100.0)
3311 - Neighborhood Park - West Roseville SP	258	316	316	291	(25)	(7.9)
3312 - Neighborhood Park - Infill	39	44	44	-	(44)	(100.0)
3313 - Neighborhood Park - Woodcreek East	0	1	1	-	(1)	(100.0)
3314 - Neighborhood Park - Stoneridge	38	43	43	-	(43)	(100.0)
3315 - Neighborhood Park - Highland Reserve	0	-	-	-	-	-
3316 - Neighborhood Park - Longmeadow	1	1	1	-	(1)	(100.0)
3317 - Neighborhood Park - Fiddyment 44/Walaire	7	8	8	-	(8)	(100.0)
3318 - Neighborhood Park - Westbrook	31	31	31	-	(31)	(100.0)
3319 - Neighborhood Park - Sierra Vista	92	75	75	141	66	88.0
3321 - Neighborhood Park - Campus Oaks	18	18	18	-	(18)	(100.0)
3322 - Neighborhood Park - Creekview	19	14	14	-	(14)	(100.0)
3323 - Bike Trail - Creekview	7	5	5	-	(5)	(100.0)
3345 - SVSP Fee Program - Admin	81,658	96,736	96,736	96,964	228	0.2
3347 - SVSP Fee Program - Park Land	2,005,127	-	-	-	-	-
3355 - Public Facilities	624,433	630,059	630,059	624,901	(5,158)	(0.8)
3360 - Fire Facilities	8,975	7,990	47,598	1,009,317	961,719	2,020.5
3365 - Downtown Parking	623,877	616,095	616,095	608,317	(7,778)	(1.3)
3367 - Downtown Benefit	645,229	616,136	616,136	608,317	(7,819)	(1.3)
3375 - Air Quality Mitigation	602	6	6	-	(6)	(100.0)
3380 - Bike Trail	4,780	8,608	8,608	11,172	2,564	29.8
3385 - Pleasant Grove Drainage Basin	38,390	29,643	29,643	41,227	11,584	39.1
3390 - Traffic Coordination	14,203	13,494	13,494	23,668	10,174	75.4
3395 - City County Mitigation	196	10,181	10,181	9,655	(526)	(5.2)
3410 - Al Johnson Wildlife Area	29	33	33	-	(33)	(100.0)
3901 - Citizens Benefit	578	816	816	-	(816)	(100.0)
4001 - Fleet Services	383,058	820,725	820,725	827,874	7,149	0.9
4005 - Fleet Replacement	273,122	397,862	1,672,862	145,804	(1,527,058)	(91.3)
4031 - Equipment Replacement	42	19	19	126	107	563.2
4061 - Facility Services	413,525	555,744	555,744	693,428	137,684	24.8
4065 - Facility Rehabilitation	48,276	98,799	98,799	145,472	46,673	47.2
4101 - Information Technology Operations	1,006,073	1,000,159	1,000,159	987,093	(13,066)	(1.3)
4105 - Information Technology Replacement	45	23	23	-	(23)	(100.0)
4211 - Workers Compensation	216	268	268	232	(36)	(13.4)

Department Operating Budgets

Fund Number - Fund Name	FY2021-22 Actuals ($)	FY2022-23 Adopted ($)	FY2022-23 Amended ($)	FY2023-24 Budget ($)	FY2023-24 Change ($)	FY2023-24 Change (%)
4231 - General Liability	37	93	93	-	(93)	(100.0)
4251 - Unemployment Insurance	107,416	401,592	401,592	500,040	98,448	24.5
4279 - General Benefits	1,617,656	1,892,916	1,892,916	1,891,447	(1,469)	(0.1)
6001 - Electric	11,311,576	12,467,281	12,467,281	13,490,592	1,023,311	8.2
6010 - Electric Rate Stabilization	80,785	4,030,341	50,030,341	24,998	(50,005,343)	(100.0)
6101 - Water Operations	8,191,312	10,276,003	30,176,003	17,136,484	(13,039,519)	(43.2)
6110 - Water Rate Stabilization	261,849	5,767	5,767	5,263	(504)	(8.7)
6120 - Water Construction	53,917	56,849	56,849	53,197	(3,652)	(6.4)
6130 - Water Rehabilitation	405,237	312,577	312,577	37,047	(275,530)	(88.1)
6140 - Water Meter Retrofit	590	37	37	-	(37)	(100.0)
6201 - Wastewater Operations	12,163,563	12,069,436	19,569,436	16,125,429	(3,444,007)	(17.6)
6210 - Wastewater Rate Stabilization	2,261,589	1,007,200	1,007,200	6,092	(1,001,108)	(99.4)
6220 - Wastewater Construction	55,723,360	86,365,728	86,365,728	29,599,526	(56,766,202)	(65.7)
6230 - Wastewater Rehabilitation	2,053,586	51,278	51,278	54,953	3,675	7.2
6231 - Wastewater Regional Rehabilitation	129	72	72	283	211	293.1
6301 - Waste Services Operations	2,509,033	3,088,921	8,088,921	8,903,189	814,268	10.1
6310 - Waste Services Rate Stabilization	3,500,099	39	39	-	(39)	(100.0)
6320 - Waste Services Capital Purchases	10,580	6,798	6,798	6,915	117	1.7
6330 - Waste Services Rehabilitation	62,841	12,830	12,830	18,302	5,472	42.7
6511 - Transit	315,329	290,243	290,243	313,886	23,643	8.1
6520 - Transportation	170,351	187,598	187,598	240,230	52,632	28.1
6540 - Consolidated Transit Services Agency	37,846	40,110	40,110	42,114	2,004	5.0
6591 - Youth Development	567,093	679,665	687,803	705,069	17,266	2.5
7001 - Other Post Employment Trust	8,806,040	9,125,056	9,125,056	9,463,270	338,214	3.7
7199 - Endowment Trust	377	532	532	-	(532)	(100.0)
7201 - Successor Agency to the former RDA	231,647	1,209,797	1,209,797	1,294,136	84,339	7.0
7499 - Special Assessments Community Facility Districts	91,284	632	632	106	(526)	(83.2)
TOTAL	**$ 167,134,372**	**$ 211,562,298**	**$ 306,762,100**	**$ 162,149,078**	**$ (144,613,022)**	**(47.1%)**

Expenditures/Expenses by Division/Program

Division/Program	FY2021-22 Actuals ($)	FY2022-23 Adopted ($)	FY2022-23 Amended ($)	FY2023-24 Budget ($)	FY2023-24 Change ($)	FY2023-24 Change (%)
Other Expenditures/Expenses	149,280,577	192,355,615	287,555,417	140,902,001	(146,653,416)	(51.0)
Retiree Payments	8,595,882	9,306,683	9,306,683	9,622,077	315,394	3.4
Annexation Payments	9,257,913	9,900,000	9,900,000	11,625,000	1,725,000	17.4
TOTAL	**$ 167,134,372**	**$ 211,562,298**	**$ 306,762,100**	**$ 162,149,078**	**$ (144,613,022)**	**(47.1%)**

Position Allocation Schedule

Department/Position Classification	FY2021-22 Actuals	FY2022-23 Approved Budget	FY2022-23 Amended Budget	FY2023-24 Changes	FY2023-24 Budget
City Attorney					
Assistant City Attorney	1.000	1.000	1.000	-	1.000
City Attorney	1.000	1.000	1.000	-	1.000
Deputy City Attorney I/II	1.000	2.000	2.000	-	2.000
Legal Clerk I/II	2.000	2.000	2.000	-	2.000
Paralegal	1.000	1.000	1.000	-	1.000
Senior Deputy City Attorney	3.000	3.000	3.000	-	3.000
City Attorney Total	**9.000**	**10.000**	**10.000**	**-**	**10.000**
City Clerk					
Assistant City Clerk	1.000	1.000	1.000	-	1.000
City Clerk	1.000	1.000	1.000	-	1.000
City Clerk Technician I/II	5.000	5.000	5.000	-	5.000
Deputy City Clerk I/II	2.000	2.000	2.000	-	2.000
Passport/Livescan Agent	3.000	3.000	3.000	-	3.000
City Clerk Total	**12.000**	**12.000**	**12.000**	**-**	**12.000**
City Manager					
Assistant City Manager	2.000	2.000	2.000	-	2.000
City Manager	1.000	1.000	1.000	-	1.000
Executive Assistant	2.000	2.000	2.000	-	2.000
Management Analyst I/II - CMO	1.000	1.000	1.000	-	1.000
Management Assistant I/II	1.000	1.000	1.000	-	1.000
City Manager Total	**7.000**	**7.000**	**7.000**	**-**	**7.000**
Development Services					
Administrative Assistant	1.000	1.000	1.000	-	1.000
Administrative Technician	1.000	1.000	1.000	-	1.000
Associate (PE)/Assistant/Junior Engineer	5.000	5.000	5.000	-	5.000
Associate Engineer	2.000	2.000	2.000	-	2.000
Associate/Assistant Planner	6.000	6.000	6.000	-	6.000
Building Inspection Supervisor	1.000	1.000	1.000	-	1.000
Building Inspector I/II	8.000	8.000	8.000	-	8.000
Building Official	1.000	1.000	1.000	-	1.000
Building Plans Examiner I/II	4.000	4.000	4.000	-	4.000
Code Enforcement Inspector I/II	4.000	5.000	5.000	-	5.000
Code Enforcement Supervisor	1.000	1.000	1.000	-	1.000
Construction Inspection Superintendent	1.000	1.000	1.000	-	1.000
Construction Inspection Supervisor	1.000	1.000	1.000	-	1.000
Construction Inspector I/II	6.000	6.000	5.000	-	5.000
Development Services Administrator	1.000	1.000	1.000	-	1.000
Development Services Business Analyst	2.000	2.000	2.000	-	2.000
Development Services Director	1.000	1.000	1.000	-	1.000
Development Services Manager	1.000	1.000	1.000	-	1.000
Development Technician I/II	3.000	3.000	4.000	1.000	5.000
Engineering Manager	1.000	1.000	1.000	-	1.000
Environmental Coordinator	1.000	1.000	1.000	-	1.000
GIS Analyst I/II	1.000	1.000	1.000	-	1.000
GIS Technician I/II	1.000	1.000	1.000	-	1.000
Management Analyst I/II	1.000	1.000	1.000	-	1.000
Office Assistant I/II	2.000	2.000	2.000	-	2.000
Permit Technician I/II	3.000	3.000	4.000	-	4.000
Permits Supervisor	1.000	1.000	1.000	-	1.000
Planning Manager	1.000	1.000	1.000	-	1.000
Principal Engineer	1.000	1.000	1.000	-	1.000
Senior Building Inspector	1.000	1.000	1.000	-	1.000
Senior Building Plans Examiner	1.000	1.000	1.000	-	1.000
Senior Construction Inspector	2.000	2.000	2.000	-	2.000
Senior Development Services Business Analyst	1.000	1.000	1.000	-	1.000
Senior Engineer	2.000	2.000	2.000	-	2.000

Position Allocation Schedule

Department/Position Classification	FY2021-22 Actuals	FY2022-23 Approved Budget	FY2022-23 Amended Budget	FY2023-24 Changes	FY2023-24 Budget
Senior Permits Technician	1.000	1.000	1.000	-	1.000
Senior Planner	2.000	2.000	2.000	-	2.000
Development Services Total	**73.000**	**74.000**	**75.000**	**1.000**	**76.000**
Economic Development					
Development Analyst I/II	1.000	1.000	1.000	-	1.000
Economic Development Director	1.000	1.000	1.000	-	1.000
Economic Development Project Manager	2.000	2.000	2.000	-	2.000
Housing Analyst I/II	3.000	3.000	3.000	1.000	4.000
Housing Manager	1.000	1.000	1.000	-	1.000
Housing Supervisor	1.000	1.000	1.000	-	1.000
Housing Technician I/II	4.000	4.000	4.000	-	4.000
Management Analyst I/II	1.000	1.000	1.000	-	1.000
Office Assistant I/II	1.000	1.000	1.000	-	1.000
Senior Housing Technician	1.000	1.000	1.000	-	1.000
Economic Development Total	**16.000**	**16.000**	**16.000**	**1.000**	**17.000**
Electric					
Administrative Assistant	1.000	1.000	1.000	-	1.000
Administrative Technician	3.500	4.000	4.000	-	4.000
AMI Project Manager	1.000	1.000	1.000	-	1.000
Assistant Electric Utility Director	3.000	3.000	4.000	-	4.000
Associate/Assistant Electric Analyst	6.000	8.000	8.000	-	8.000
Data Management Specialist I/II	2.000	2.000	1.000	-	1.000
Department Public Information Officer	1.000	1.000	1.000	-	1.000
Electric Business Analyst I/II	7.000	7.000	7.000	-	7.000
Electric Compliance Analyst	2.000	2.000	2.000	-	2.000
Electric Customer Programs Supervisor	1.000	1.000	1.000	-	1.000
Electric Drafting Technician I/II	1.000	1.000	1.000	-	1.000
Electric Economic and Development Partnership Manager			1.000	-	1.000
Electric Engineering Technician I/II	4.000	4.000	4.000	-	4.000
Electric Engineering Technician Supervisor	1.000	1.000	1.000	-	1.000
Electric Line Troubleshooter	3.000	3.000	3.000	1.000	4.000
Electric Materials Technician I/II	4.000	4.000	4.000	-	4.000
Electric Metering Systems Technician I/II	5.000	5.000	5.000	-	5.000
Electric Operations Manager	1.000	1.000	1.000	-	1.000
Electric Operations Supervisor	2.000	2.000	2.000	-	2.000
Electric Preventive Data System Technician	1.000	1.000	1.000	-	1.000
Electric Resource Planner I/II	4.000	4.000	4.000	-	4.000
Electric Risk and Compliance Supervisor	1.000	1.000	1.000	-	1.000
Electric Substation Supervisor	1.000	1.000	1.000	-	1.000
Electric Substation Technician I/II	12.000	12.000	12.000	-	12.000
Electric System Dispatcher	3.000	3.000	3.000	-	3.000
Electric Technology System Technician	3.000	3.000	3.000	-	3.000
Electric Technology Systems Administrator	1.000	1.000	1.000	-	1.000
Electric Utility Chief Operating Officer	-	-	1.000	-	1.000
Electric Utility Director	1.000	1.000	1.000	-	1.000
Electric Utility Financial Administrator	1.000	1.000	1.000	-	1.000
Electric Utility Inspection Technician	3.000	3.000	3.000	-	3.000
Electric/Apprentice Line Technician/Pre-Apprentice	15.000	15.000	15.000	(1.000)	14.000
Energy Program Technician	2.000	2.000	2.000	-	2.000
Energy Services Account Representative I/II	3.000	3.000	3.000	-	3.000
Generation Maintenance Scheduler-Coordinator	1.000	1.000	1.000	-	1.000
Government Relations Representative I/II	1.000	1.000	1.000	-	1.000
Instrument and Control Technician	3.000	3.000	3.000	-	3.000
Marketing and Communication Analyst I/II	1.500	1.500	1.500	-	1.500
Meter Reader	3.000	3.000	3.000	-	3.000
Meter Service Worker	1.000	1.000	-	-	-
Office Assistant I/II	4.000	4.000	4.000	-	4.000
Power Engineer I/II	4.000	4.000	3.000	-	3.000

Position Allocation Schedule

Department/Position Classification	FY2021-22 Actuals	FY2022-23 Approved Budget	FY2022-23 Amended Budget	FY2023-24 Changes	FY2023-24 Budget
Power Engineering Manager	1.000	1.000	1.000	-	1.000
Power Generation Superintendent	1.000	1.000	1.000	-	1.000
Power Plant Engineer I/II	2.000	2.000	2.000	-	2.000
Power Plant Mechanic	3.000	3.000	3.000	-	3.000
Power Plant Operations and Maintenance Supervisor	2.000	2.000	2.000	-	2.000
Power Plant Operator Technician I/II	9.000	9.000	9.000	-	9.000
Power Supply and Portfolio Administrator	1.000	1.000	1.000	-	1.000
Senior Electric Business Analyst	4.000	4.000	4.000	-	4.000
Senior Electric Line Technician	5.000	5.000	5.000	-	5.000
Senior Electric Materials Technician	1.000	1.000	1.000	-	1.000
Senior Electric Metering Systems Technician	1.000	1.000	1.000	-	1.000
Senior Electric Substation Technician	3.000	3.000	3.000	-	3.000
Senior Electric System Dispatcher	1.000	1.000	1.000	-	1.000
Senior Electric Technology Systems Analyst	1.000	1.000	1.000	-	1.000
Senior Energy Services Account Representative	2.000	2.000	2.000	-	2.000
Senior Utility Billing Analyst I/II	2.000	2.000	2.000	-	2.000
Senior Utility Billing Customer Service Field Representativ	-	-	1.000	-	1.000
Senior GIS Analyst	1.000	1.000	1.000	-	1.000
Senior Meter Services Worker	1.000	1.000	-	-	-
Senior Power Engineer	2.000	2.000	2.000	-	2.000
Senior Power Plant Engineer	1.000	1.000	1.000	-	1.000
Senior Power Plant Operator Technician	4.000	4.000	4.000	-	4.000
Senior Utility Customer Service Specialist	3.000	3.000	3.000	-	3.000
Utility Billing Analyst	5.000	5.000	5.000	-	5.000
Utility Billing and Field Services Supervisor	1.000	1.000	1.000	-	1.000
Utility Billing Customer Service Field Rep I/II	-	-	1.000	-	1.000
Utility Billing Operations Manager	1.000	1.000	1.000	-	1.000
Utility Customer Service Representative II	11.750	11.750	11.750	-	11.750
Utility Customer Service Specialist I/II	4.000	5.000	5.000	-	5.000
Utility Customer Service Supervisor	1.000	1.000	1.000	-	1.000
Utility Government Relations Administrator	1.000	1.000	-	-	-
Electric Total	**193.750**	**197.250**	**197.250**	**-**	**197.250**
Environmental Utilities					
Administrative Assistant	1.000	1.000	1.000	-	1.000
Administrative Supervisor	1.000	1.000	1.000	-	1.000
Administrative Technician	4.000	4.000	4.000	-	4.000
Assistant Environmental Utilities Director	3.000	3.000	2.000	-	2.000
Associate (PE)/Assistant/Junior Engineer	1.000	2.000	2.000	-	2.000
Associate Engineer	2.000	2.000	2.000	-	2.000
Data Management Specialist I/II	3.000	3.000	3.000	(1.000)	2.000
Data Management System Administrator	1.000	1.000	1.000	(1.000)	-
Department Public Information Officer	1.000	1.000	1.000	-	1.000
Development Technician I/II	1.000	1.000	1.000	-	1.000
Engineering Manager	-	-	-	1.000	1.000
Engineering Technician I/II	2.000	2.000	2.000	-	2.000
Environmental Compliance Specialist I/II	2.000	2.000	2.000	-	2.000
Environmental Utilities Business Administrator	1.000	1.000	1.000	-	1.000
Environmental Utilities Business Analyst I/II	4.000	4.000	4.000	-	4.000
Environmental Utilities Director	1.000	1.000	1.000	-	1.000
Environmental Utilities Instrument and Control Technician	6.000	6.000	6.000	-	6.000
Environmental Utilities Maintenance Superintendent	1.000	1.000	1.000	-	1.000
Environmental Utility Compliance Administrator	3.000	3.000	3.000	-	3.000
ERP Business Analyst I/II	1.000	1.000	1.000	-	1.000
Finance Clerk I/II	2.000	2.000	-	-	-
GIS Analyst I/II	3.000	3.000	3.000	-	3.000
Government Relations Representative I/II	-	-	1.000	-	1.000
Hydrogeologist	1.000	1.000	-	-	-
Industrial Waste Specialist	1.000	1.000	1.000	-	1.000
Industrial Waste Technician	1.000	1.000	1.000	-	1.000

Position Allocation Schedule

Department/Position Classification	FY2021-22 Actuals	FY2022-23 Approved Budget	FY2022-23 Amended Budget	FY2023-24 Changes	FY2023-24 Budget
Interpretive Services Specialist I/II	2.000	2.000	2.000	-	2.000
Interpretive Services Supervisor	1.000	1.000	-	-	-
Laboratory Technician I/II	4.000	4.000	4.000	-	4.000
Management Analyst I/II	1.000	1.000	1.000	-	1.000
Marketing and Communication Analyst I/II	2.000	2.000	2.000	-	2.000
Materials Technician	2.000	2.000	2.000	-	2.000
Office Assistant I/II	11.000	11.000	11.000	-	11.000
Organics Truck Driver	1.000	1.000	1.000	-	1.000
Plant and Equipment Maintenance Worker I/II	3.000	3.000	3.000	-	3.000
Plant and Equipment Mechanic I/II	6.000	6.000	6.000	-	6.000
Predictive Maintenance Technician I/II	1.000	1.000	1.000	-	1.000
Preventative Maintenance Coordinator	2.000	2.000	2.000	-	2.000
Preventative Maintenance Supervisor	2.000	2.000	2.000	-	2.000
Preventative Maintenance Technician I/II	4.000	5.000	5.000	-	5.000
Principal Engineer	2.000	2.000	3.000	(1.000)	2.000
Process Engineer	1.000	1.000	1.000	-	1.000
Recycling and Organics Coordinator	1.000	1.000	1.000	-	1.000
Refuse and Stormwater Manager	1.000	1.000	1.000	-	1.000
Refuse Maintenance Worker I/II	4.000	5.000	5.000	-	5.000
Refuse Superintendent	1.000	1.000	1.000	-	1.000
Refuse Supervisor	4.000	4.000	4.000	-	4.000
Refuse Truck Driver I/II	42.000	41.000	41.000	-	41.000
Safety Coordinator	2.000	2.000	2.000	-	2.000
SCADA System Technician	2.000	2.000	2.000	-	2.000
Senior Engineer	3.000	3.000	3.000	1.000	4.000
Senior Environmental Utilities Business Analyst	1.000	1.000	1.000	-	1.000
Senior GIS Analyst	1.000	1.000	1.000	-	1.000
Senior Interpretive Services Specialist	1.000	1.000	1.000	-	1.000
Senior Preventative Maintenance Technician	3.000	3.000	3.000	-	3.000
Senior Refuse Truck Driver	6.000	7.000	7.000	-	7.000
Senior SCADA System Technician	1.000	1.000	1.000	-	1.000
Senior Solid Waste Billing Technician	1.000	1.000	1.000	-	1.000
Senior Wastewater Utility Maintenance Worker	5.000	5.000	5.000	-	5.000
Senior Water Distribution Worker	6.000	7.000	7.000	1.000	8.000
Solid Waste Billing Technician	1.000	1.000	1.000	-	1.000
Utility Exploration Center Supervisor	-	-	1.000	-	1.000
Utility Government Relations Administrator	2.000	2.000	1.000	-	1.000
Waste Services Clerk I/II	-	-	2.000	-	2.000
Wastewater Collection Superintendent	1.000	1.000	1.000	-	1.000
Wastewater Collection Supervisor	3.000	3.000	3.000	-	3.000
Wastewater Treatment Plant Chief Operator	1.000	1.000	1.000	-	1.000
Wastewater Treatment Plant Operator Grade III 24Hr	4.000	4.000	6.000	-	6.000
Wastewater Treatment Plant Operator Grade III 8Hr	10.000	10.000	8.000	-	8.000
Wastewater Treatment Plant Operator Grade IV	2.000	2.000	2.000	-	2.000
Wastewater Utility Maintenance Worker I/II	25.000	26.000	26.000	-	26.000
Wastewater Utility Manager	-	-	1.000	-	1.000
Water Conservation Administrator	1.000	1.000	1.000	-	1.000
Water Conservation Specialist	1.000	1.000	1.000	-	1.000
Water Conservation Worker I/II	5.000	5.000	5.000	-	5.000
Water Distribution Superintendent	1.000	1.000	1.000	-	1.000
Water Distribution Supervisor	4.000	4.000	4.000	-	4.000
Water Distribution Worker I/II	22.000	23.000	23.000	1.000	24.000
Water Quality Lab Supervisor	2.000	2.000	2.000	-	2.000
Water Quality Technician	1.000	1.000	1.000	-	1.000
Water Treatment Plant Chief Operator	1.000	1.000	1.000	-	1.000
Water Treatment Plant Operator Grade I/II/III 24Hr	6.000	6.000	6.000	-	6.000
Water Utility Manager	-	-	1.000	-	1.000
Environmental Utilities Total	**270.000**	**276.000**	**277.000**	**1.000**	**278.000**

Position Allocation Schedule

Department/Position Classification	FY2021-22 Actuals	FY2022-23 Approved Budget	FY2022-23 Amended Budget	FY2023-24 Changes	FY2023-24 Budget
Finance					
Accountant I/II	2.000	3.000	3.000	-	3.000
Accounting Manager	1.000	1.000	1.000	-	1.000
Accounting Supervisor	1.000	1.000	1.000	-	1.000
Accounts Payable Supervisor	1.000	1.000	1.000	-	1.000
Administrative Technician	1.000	1.000	1.000	-	1.000
Assistant City Manager/Chief Financial Officer	1.000	1.000	1.000	-	1.000
Assistant Finance Director	1.000	1.000	1.000	-	1.000
Budget Analyst I/II	4.000	4.000	4.000	-	4.000
Budget Manager	1.000	1.000	1.000	-	1.000
Buyer I/II	3.000	4.000	4.000	-	4.000
Courier	1.000	1.000	-	-	-
ERP Business Analyst I/II	3.000	3.000	4.000	-	4.000
ERP Program Manager	1.000	1.000	1.000	-	1.000
Finance Clerk I/II	4.625	4.625	-	-	-
Finance Manager	1.000	1.000	1.000	-	1.000
Finance Technician I/II	2.000	2.000	6.625	0.375	7.000
Management Analyst I/II	1.000	1.000	1.000	1.000	2.000
Management Assistant I/II	1.000	1.000	1.000	-	1.000
Payroll Supervisor	1.000	1.000	1.000	-	1.000
Payroll Technician I/II	3.600	3.600	3.600	-	3.600
Purchasing and Warehouse Manager	1.000	1.000	1.000	-	1.000
Senior Accountant	3.000	3.000	3.000	1.000	4.000
Senior Buyer	1.000	1.000	1.000	-	1.000
Senior Payroll Technician	1.000	1.000	2.000	-	2.000
Senior Warehouse Worker	1.000	1.000	1.000	-	1.000
Warehouse Worker I/II	1.000	1.000	2.000	-	2.000
Finance Total	**43.225**	**45.225**	**47.225**	**2.375**	**49.600**
Fire					
Administrative Assistant	1.000	1.000	1.000	-	1.000
Administrative Technician	1.000	1.000	1.000	-	1.000
Assistant Fire Chief	1.000	1.000	1.000	-	1.000
Department Public Information Officer	1.000	1.000	1.000	-	1.000
EMS Quality Assurance Coordinator	1.000	1.000	1.000	-	1.000
Fire and Environmental Inspection Supervisor	1.000	1.000	1.000	-	1.000
Fire and Environmental Safety Inspector I/II	5.000	5.000	5.000	-	5.000
Fire Battalion Chief	6.000	7.000	7.000	-	7.000
Fire Captain	30.000	30.000	30.000	4.000	34.000
Fire Chief	1.000	1.000	1.000	-	1.000
Fire Division Chief	2.000	2.000	2.000	-	2.000
Fire Engineer	30.000	30.000	30.000	3.000	33.000
Firefighter Paramedic I/II	36.000	36.000	36.000	3.000	39.000
GIS Analyst I/II	1.000	1.000	1.000	-	1.000
Management Analyst I/II	1.000	1.000	1.000	-	1.000
Office Assistant I/II	1.000	1.000	1.000	-	1.000
Fire Total	**119.000**	**120.000**	**120.000**	**10.000**	**130.000**
Human Resources					
Administrative Assistant	1.000	1.000	1.000	-	1.000
Assistant Human Resources Director	1.000	1.000	1.000	-	1.000
Human Resources Analyst I/II	3.000	3.000	3.000	1.000	4.000
Human Resources Director	1.000	1.000	1.000	-	1.000
Human Resources Manager	1.000	1.000	1.000	-	1.000
Human Resources Technician	8.000	8.000	8.000	-	8.000
Risk Manager	1.000	1.000	1.000	-	1.000
Senior Human Resources Technician	2.000	2.000	2.000	-	2.000
Human Resources Total	**18.000**	**18.000**	**18.000**	**1.000**	**19.000**

Position Allocation Schedule

Department/Position Classification	FY2021-22 Actuals	FY2022-23 Approved Budget	FY2022-23 Amended Budget	FY2023-24 Changes	FY2023-24 Budget
Information Technology					
Administrative Technician	1.000	1.000	1.000	-	1.000
Assistant Information Technology Director	2.000	2.000	2.000	-	2.000
Business Systems Analyst I/II	11.000	12.000	12.000	-	12.000
Chief Information Officer	1.000	1.000	1.000	-	1.000
Database Analyst I/II	5.000	7.000	7.000	(2.000)	5.000
Information Security Administrator	1.000	1.000	1.000	-	1.000
Information Technology Analyst I/II	9.000	10.000	9.000	(1.000)	8.000
Information Technology Client Services Supervisor	1.000	1.000	1.000	-	1.000
Information Technology Program Manager	5.000	5.000	5.000	-	5.000
Information Technology Technician I/II	3.000	3.000	3.000	1.000	4.000
Management Analyst I/II	1.000	1.000	1.000	-	1.000
Security Analyst II	2.000	2.000	3.000	-	3.000
Senior Business Systems Analyst	3.000	3.000	3.000	-	3.000
Senior Database Analyst	1.000	1.000	1.000	-	1.000
Senior Information Technology Analyst	-	-	-	1.000	1.000
Senior Information Technology Technician	1.000	1.000	1.000	-	1.000
System Architect	7.000	7.000	7.000	1.000	8.000
Information Technology Total	**54.000**	**58.000**	**58.000**	**-**	**58.000**
Parks, Recreation & Libraries					
Administrative Assistant	1.000	1.000	1.000	-	1.000
Administrative Technician	7.000	7.000	8.000	-	8.000
Aquatics Maintenance Technician	1.000	1.000	1.000	-	1.000
Arborist Technician	1.000	1.000	1.000	-	1.000
Assistant Child Care Site Coordinator	1.000	1.000	-	-	-
Child Care Site Coordinator	10.000	10.000	12.000	-	12.000
Department Public Information Officer	1.000	1.000	1.000	-	1.000
Graphic Designer	-	-	0.750	-	0.750
Irrigation Technician	2.000	2.000	2.000	(1.000)	1.000
Librarian I/II	4.500	5.500	5.500	-	5.500
Library Assistant I/II	4.000	4.000	4.000	-	4.000
Library Technician	3.000	3.000	3.000	-	3.000
Management Analyst I/II	2.000	2.000	2.000	1.000	3.000
Marketing and Communication Analyst I/II	1.000	1.000	1.000	-	1.000
Museum Assistant	-	-	1.000	-	1.000
Natural Resources Specialist I/II	1.000	1.000	1.000	-	1.000
Natural Resources Worker I/II	3.000	3.000	3.000	3.000	6.000
Office Assistant I/II	4.000	4.000	4.000	-	4.000
Park Development Project Manager I/II	2.000	2.000	2.000	-	2.000
Park Development Analyst I/II		-	-	-	-
Parks Maintenance Worker I/II	20.000	23.000	22.000	3.000	25.000
Parks Planning and Development Manager	-	-	1.000	-	1.000
Parks Planning and Development Superintendent	1.000	1.000	-	-	-
Parks Project Technician	5.000	6.000	6.000	-	6.000
Parks Recreation and Libraries Coordinator I/II	11.000	11.000	11.000	-	11.000
Parks Recreation and Libraries Director	1.000	1.000	1.000	-	1.000
Parks Recreation and Libraries Manager	3.000	3.000	3.000	1.000	4.000
Parks Recreation and Libraries Superintendent	5.000	5.000	5.000	-	5.000
Parks Supervisor	4.000	4.000	4.000	-	4.000
Recreation and Library Supervisor	9.000	9.000	9.000	-	9.000
Recreation Leader	5.000	6.000	5.000	-	5.000
Senior Interpretive Services Specialist	1.000	1.000	1.000	-	1.000
Senior Natural Resources Worker	-	-	1.000	-	1.000
Senior Park Development Project Manager	-	-	1.000	-	1.000
Senior Parks Maintenance Worker	5.000	5.000	5.000	-	5.000
Senior Tree Trimmer	-	1.000	1.000	-	1.000
Tree Trimmer I/II	2.000	2.000	2.000	-	2.000
Turf and Sports Field Technician	-	-	1.000	-	1.000
Urban Forester	1.000	1.000	1.000	-	1.000
Youth Development Program Coordinator	4.000	4.000	4.000	-	4.000
Parks, Recreation & Libraries Total	**125.500**	**132.500**	**137.250**	**7.000**	**144.250**

Position Allocation Schedule

Department/Position Classification	FY2021-22 Actuals	FY2022-23 Approved Budget	FY2022-23 Amended Budget	FY2023-24 Changes	FY2023-24 Budget
Police					
Administrative Assistant	1.000	1.000	1.000	-	1.000
Animal Control Officer	2.000	3.000	3.000	-	3.000
Animal Control Supervisor	1.000	1.000	1.000	-	1.000
Communications Supervisor	3.000	4.000	4.000	-	4.000
Community Services Officer I/II	10.000	10.000	10.000	1.000	11.000
Crime Analyst	2.000	2.000	2.000	-	2.000
Department Public Information Officer	1.000	1.000	1.000	(1.000)	-
Dispatcher I/II	21.000	21.000	21.000	-	21.000
Management Analyst I/II	1.000	1.000	1.000	-	1.000
Police Captain	3.000	3.000	3.000	-	3.000
Police Chief	1.000	1.000	1.000	-	1.000
Police Lieutenant	7.000	7.000	7.000	1.000	8.000
Police Officer/Police Trainee	117.000	125.000	125.000	(1.000)	124.000
Police Property and Evidence Technician	4.000	4.000	4.000	-	4.000
Police Property and Evidence Supervisor	1.000	1.000	1.000	-	1.000
Police Records Clerk I/II	11.000	11.000	9.000	-	9.000
Police Scene Technician I/II	4.000	4.000	4.000	-	4.000
Police Sergeant	15.000	17.000	17.000	-	17.000
Police Services Administrator	2.000	2.000	2.000	-	2.000
Police Social Services Practitioner	1.000	1.000	1.000	-	1.000
Public Safety Program Coordinator	1.000	1.000	1.000	-	1.000
Records Supervisor	2.000	2.000	2.000	-	2.000
Senior Police Records Clerk	1.000	1.000	2.000	-	2.000
Police Total	**212.000**	**224.000**	**223.000**	**-**	**223.000**
Public Affairs & Communications					
Department Public Information Officer	1.000	1.000	1.000	1.000	2.000
Deputy City Manager	1.000	1.000	1.000	-	1.000
Digital Content Analyst	-	-	-	1.000	1.000
Government Relations Administrator	1.000	1.000	1.000	-	1.000
Marketing and Communication Analyst I/II	2.000	2.000	2.000	1.000	3.000
Public Affairs and Communications Manager	-	-	1.000	-	1.000
Public Information Officer	1.000	1.000	-	-	-
Video and Multimedia Technician	1.000	1.000	1.000	-	1.000
Public Affairs & Communications Total	**7.000**	**7.000**	**7.000**	**3.000**	**10.000**
Public Works					
Administrative Assistant	1.000	1.000	1.000	-	1.000
Administrative Technician	5.750	5.750	4.750	-	4.750
Alternative Transportation Analyst I/II	1.750	1.750	-	-	-
Alternative Transportation Manager	1.000	1.000	1.000	-	1.000
Associate (PE)/Assistant/Junior Engineer	11.000	11.000	11.000	1.000	12.000
Associate/Assistant Transportation Planner	-	-	2.000	-	2.000
Building Maintenance Worker I/II	5.000	6.000	6.000	-	6.000
Community Relations Analyst	1.000	1.000	1.000	-	1.000
Custodian	4.000	5.000	5.000	-	5.000
Custodian Supervisor	1.000	1.000	1.000	-	1.000
Electronics Technician I/II	4.000	4.000	4.000	1.000	5.000
Engineering Manager	1.000	1.000	1.000	-	1.000
Engineering Technician I/II	1.000	1.000	1.000	-	1.000
Equipment Serviceworker	4.000	4.000	4.000	-	4.000
Facilities Supervisor	1.000	1.000	1.000	-	1.000
Fleet Management Technician	1.000	1.000	1.000	-	1.000
Fleet Services Parts Buyer	-	-	1.000	-	1.000
Fleet Services Supervisor	1.000	1.000	1.000	-	1.000
GIS Technician I/II	1.000	1.000	1.000	-	1.000
Management Analyst I/II	2.000	2.000	2.000	-	2.000
Mechanic I/II	9.000	10.000	10.000	-	10.000
Office Assistant I/II	6.000	6.500	6.500	1.000	7.500
Preventative Maintenance Supervisor	1.000	1.000	1.000	-	1.000

Position Allocation Schedule

Department/Position Classification	FY2021-22 Actuals	FY2022-23 Approved Budget	FY2022-23 Amended Budget	FY2023-24 Changes	FY2023-24 Budget
Project Coordinator	2.000	3.000	3.000	-	3.000
Project Supervisor	1.000	1.000	1.000	-	1.000
Public Works Director	1.000	1.000	1.000	-	1.000
Public Works Manager	2.000	2.000	2.000	-	2.000
Senior Building Maintenance Worker	1.000	1.000	1.000	-	1.000
Senior Custodian	-	-	-	1.000	1.000
Senior Electronic Technician	1.000	1.000	1.000	-	1.000
Senior Engineer	3.000	3.000	3.000	-	3.000
Senior Mechanic	2.000	2.000	2.000	-	2.000
Senior Street Maintenance Worker	6.000	6.000	6.000	-	6.000
Street Maintenance Manager	1.000	1.000	1.000	-	1.000
Street Maintenance Supervisor	3.000	3.000	3.000	-	3.000
Street Maintenance Worker I/II	19.000	19.000	19.000	1.000	20.000
Street Sweeper Operator	5.000	5.000	5.000	-	5.000
Traffic Signal Maintenance Worker I/II	2.000	3.000	3.000	(1.000)	2.000
Transit Operations Analyst I/II	1.000	1.000	-	-	-
Transit Operations Supervisor	-	-	1.000	-	1.000
Transportation Grants Analyst	1.000	1.000	1.000	-	1.000
Transportation Technician I/II	-	-	1.000	-	1.000
Vehicle Maintenance Parts Buyer	1.000	1.000	-	-	-
Vehicle Maintenance Servicewriter	1.000	1.000	1.000	-	1.000
Warehouse Worker I/II	1.000	1.000	1.000	-	1.000
Public Works Total	**117.500**	**123.000**	**123.250**	**4.000**	**127.250**
Grand Total	**1,276.975**	**1,319.975**	**1,327.975**	**30.375**	**1,358.350**

Capital Improvement Program - Alphabetical Order

Capital Improvement Program

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Capital Improvement Program Overview

Capital Improvement Program Overview

The City of Roseville's Capital Improvement Program (CIP) includes projects related to the acquisition, design, construction, or expansion of an element of the City's infrastructure, including physical improvements such as streets, public buildings, public services infrastructure, and parks, among others, as well as equipment and technology infrastructure. The five-year CIP budget estimate is $484.6 million, of which $129.4 million is the funding request for FY2023-24. The current year's budget request represents a net $24.2 million increase in funding from the prior year. The areas of growth in the CIP in FY2023-24 include Public Works ($41 million), Water ($17 million), Roseville Electric ($4.5 million), and Citywide Technology ($0.7 million). This growth is offset by decreases in capital budget requests compared to FY2022-23 from Parks, Recreation & Libraries ($17 million), Waste Services ($14 million), and Wastewater ($8 million).

This year's CIP includes projects for which funding is yet to be identified for forecasting purposes. The project page presents these projects with a "TBD - To Be Determined" funding source. The total funding to be determined for the five-year plan is $53 million.

The projects presented in detail in this section are only those projects that include additional funding in the current or future budget years. Projects planned to start in the coming years have been identified as forecasted projects on the summary page of each CIP classification as applicable.

Since project budgets are approved on a total project basis, any unspent funds at the end of the fiscal year are carried forward automatically into the following year's budget. Existing projects with unspent budgets are listed in the existing projects section on the summary page of each CIP classification.

CIP budget sheets display general project information and include department, location, description, operating budget impact, the City Council Goal associated with the project, and a summary timeline. The funding overview section of each project budget sheet summarizes the project's financial information, and the FY2023-24 and five-year plan sections provide project cost estimates by funding source for the City of Roseville's projects for FY2023-24 through FY2027-28. In limited instances, the summary tables and individual project pages show lower available resources and actual expenditures/expenses from prior years than those actually incurred due to funds that have been closed and non-city funding sources.

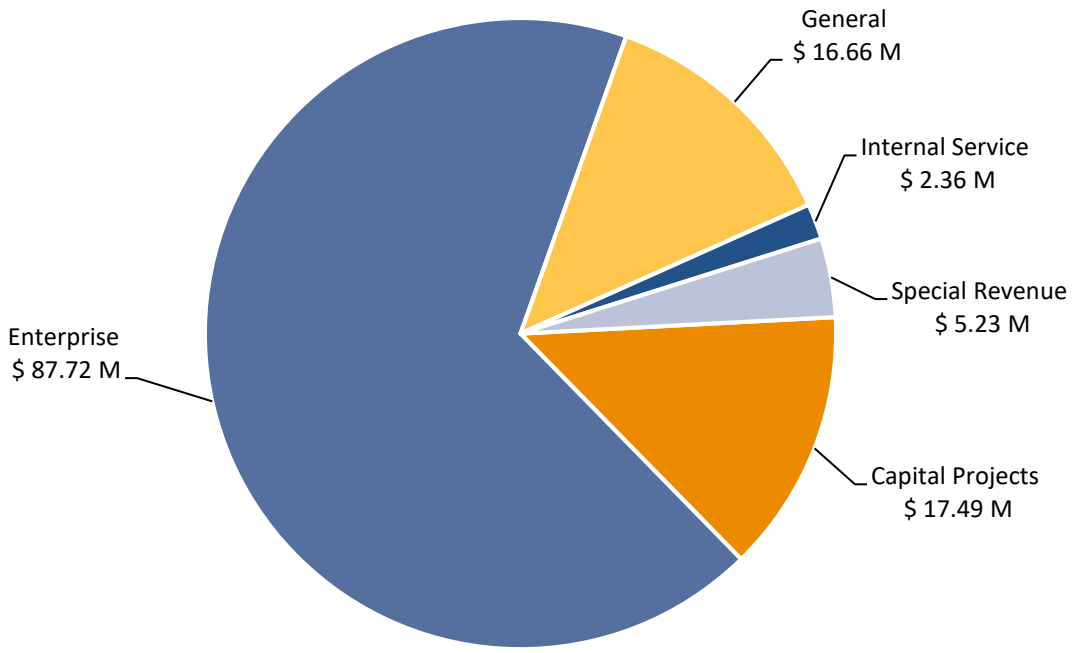
Projects are classified as follows: Citywide Technology; Electric; General Government; Parks, Recreation & Libraries; Public Safety; Public Works; Waste Services; Wastewater; and Water.

The table titled "Capital Improvement Program Summary: FY2023-24 through FY2027-28" is a high-level view of the total project expenditures in each category of capital expenses over the next five years.

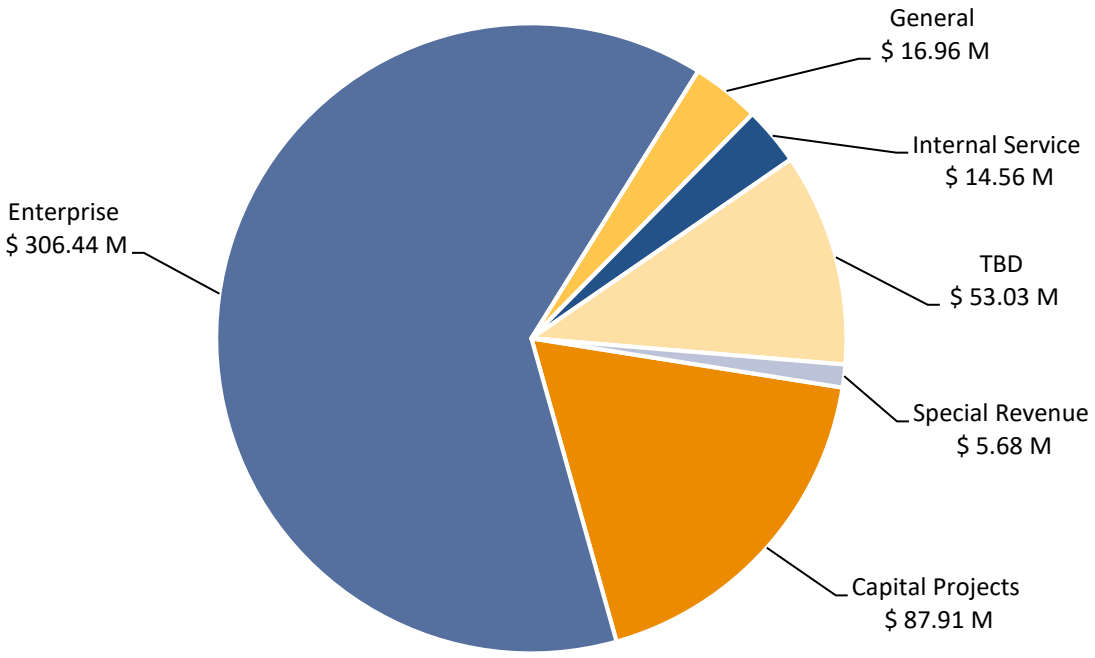
Capital Projects Summary by Fund

Fund	FY2021-22 Project Carryover Net of Revenue	Available Resources as of the FY2022-23 Amended Budget	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Five-YearPlan
1001 - General	1,311,960	31,690,230	12,352,570	300,000	-	-	-	12,652,570
1030 - Strategic Improvement	1,768,599	11,068,599	4,305,070	-	-	-	-	4,305,070
2107 - Highland Reserve North CFD 2 SD	-	670,000	-	-	-	-	-	-
2201 - Community Development Block Grant	-	-	280,000	-	-	-	-	280,000
2270 - Grants	-	1,299,199	(280,000)	-	-	-	-	(280,000)
2280 - Federal Stimulus Reserve - ARPA	1,087,961	9,328,177	4,828,643	-	-	-	-	4,828,643
2301 - State Gas Tax	122,347	122,347	-	-	-	-	-	-
2305 - Highway Users Tax	926,383	840,512	-	450,000	-	-	-	450,000
2594 - Woodcreek	-	-	400,000	-	-	-	-	400,000
3002 - North Central CFD 1	216,588	1,416,588	3,628,031	50,000	-	-	-	3,678,031
3016 - Diamond Creek CFD 1	138,813	138,813	-	-	-	-	-	-
3022 - Amoruso Ranch CFD 1 Capital	-	-	-	-	-	-	170,000	170,000
3130 - Parks Recreation and Library Capital Projects	2,403,657	3,453,340	718,737	1,322,004	492,690	2,606,560	-	5,139,991
3131 - Parks and Recreation Fee Funded Projects	27,690	27,690	-	-	-	-	-	-
3151 - Traffic Mitigation	3,436,338	5,036,338	3,217,833	2,000,000	-	2,250,000	16,500,000	23,967,833
3180 - Blue Oaks Blvd Fee	-	362,453	1,026,501	-	-	-	-	1,026,501
3181 - Westpark Drive Fee	-	117,547	56,203	-	-	-	-	56,203
3201 - Roadway	(85,488)	5,427,364	-	-	-	-	-	-
3210 - Utility Impact Reimbursement	7,723	7,723	-	-	-	-	-	-
3303 - Citywide Park	1,023,667	2,759,167	105,000	-	-	-	-	105,000
3304 - Citywide Park - West Roseville SP	4,786,081	8,887,349	190,000	150,000	1,250,000	5,110,000	-	6,700,000
3308 - Neighborhood Park - North Central Roseville SP	1,659,315	2,055,934	12,000	-	-	-	-	12,000
3311 - Neighborhood Park - West Roseville SP	5,376,612	10,916,717	-	-	-	-	-	-
3312 - Neighborhood Park - Infill	1,092,329	1,798,851	-	1,000,000	-	-	-	1,000,000
3314 - Neighborhood Park - Stoneridge	1,100	31,100	30,000	300,000	-	300,000	-	630,000
3318 - Neighborhood Park - Westbrook	1,587,337	1,665,862	-	-	-	712,240	-	712,240
3319 - Neighborhood Park - Sierra Vista	2,823,357	3,516,548	3,674,596	739,936	3,711,639	7,604,156	-	15,730,327
3321 - Neighborhood Park - Campus Oaks	-	-	170,000	1,255,607	-	-	-	1,425,607
3322 - Neighborhood Park - Creekview	-	-	160,000	1,040,000	1,025,932	3,330,000	-	5,555,932
3323 - Bike Trail - Creekview	-	654,890	-	-	-	-	-	-
3355 - Public Facilities	655,394	8,985,394	1,000,000	-	-	2,500,000	-	3,500,000
3360 - Fire Facilities	582,576	14,162,576	-	-	-	-	-	-
3375 - Air Quality Mitigation	-	300,000	-	-	-	-	-	-
3385 - Pleasant Grove Drainage Basin	467,746	567,746	3,500,000	-	15,000,000	-	-	18,500,000
3395 - City County Mitigation	-	166,182	-	-	-	-	-	-
4001 - Fleet Services	610,262	610,262	100,360	-	-	-	-	100,360
4005 - Fleet Replacement	274,289	438,127	29,020	12,628	19,086	29,164	305,637	395,535
4031 - Equipment Replacement	2,177,000	2,235,695	256,700	-	-	-	-	256,700
4061 - Facility Services	1,876	1,876	300	-	-	-	-	300
4065 - Facility Rehabilitation	405,099	533,580	514,037	10,524	15,907	24,305	254,698	819,471
4101 - Information Technology Operations	418,000	543,595	20,000	-	-	-	-	20,000
4105 - Information Technology Replacement	904,603	2,752,102	1,437,675	397,107	600,199	917,072	9,610,608	12,962,661
6001 - Electric	26,051,467	43,816,843	23,667,101	22,004,973	34,195,185	33,022,281	33,393,941	146,283,481
6101 - Water Operations	3,184,111	11,427,947	2,695,334	2,153,334	1,000,000	12,500,000	-	18,348,668
6120 - Water Construction	21,605,361	24,081,226	17,063,000	12,396,000	-	-	-	29,459,000
6130 - Water Rehabilitation	11,841,197	14,510,821	2,851,044	2,767,051	9,571,048	108,558	1,137,651	16,435,352
6140 - Water Meter Retrofit	250,006	250,006	-	-	-	-	-	-
6201 - Wastewater Operations	15,150	15,150	58,333	108,333	-	-	-	166,666
6220 - Wastewater Construction	637,565	637,565	-	-	-	-	-	-
6230 - Wastewater Rehabilitation	4,977,733	12,020,583	2,898,379	287,398	101,801	155,546	1,630,067	5,073,191
6231 - Wastewater Regional Rehabilitation	6,852,981	15,090,981	1,425,000	2,900,000	4,800,000	2,800,000	-	11,925,000
6301 - Waste Services Operations	4,336	8,834,874	58,333	1,108,333	1,000,000	12,500,000	-	14,666,666
6330 - Waste Services Rehabilitation	289,270	607,462	2,815,682	273,234	80,592	123,141	1,290,470	4,583,119
6511 - Transit	1,880,048	17,645,527	13,156,161	81,508	5,302	8,102	84,899	13,335,972
6520 - Transportation	(33,262)	5,651,625	21,027,361	1,761,508	19,330,302	3,958,102	84,899	46,162,172
6591 - Youth Development	-	1,275,000	-	-	-	-	-	-
TBD - To Be Determined	-	-	-	525,000	11,500,000	26,000,000	15,000,000	53,025,000
TOTAL	**$ 113,765,176**	**$ 290,456,082**	**$129,449,004**	**$ 55,394,478**	**$103,699,683**	**$116,559,227**	**$ 79,462,870**	**$ 484,565,262**

FY2023-24 Capital Improvement Program (Expenditures) Total - $129.4 Million



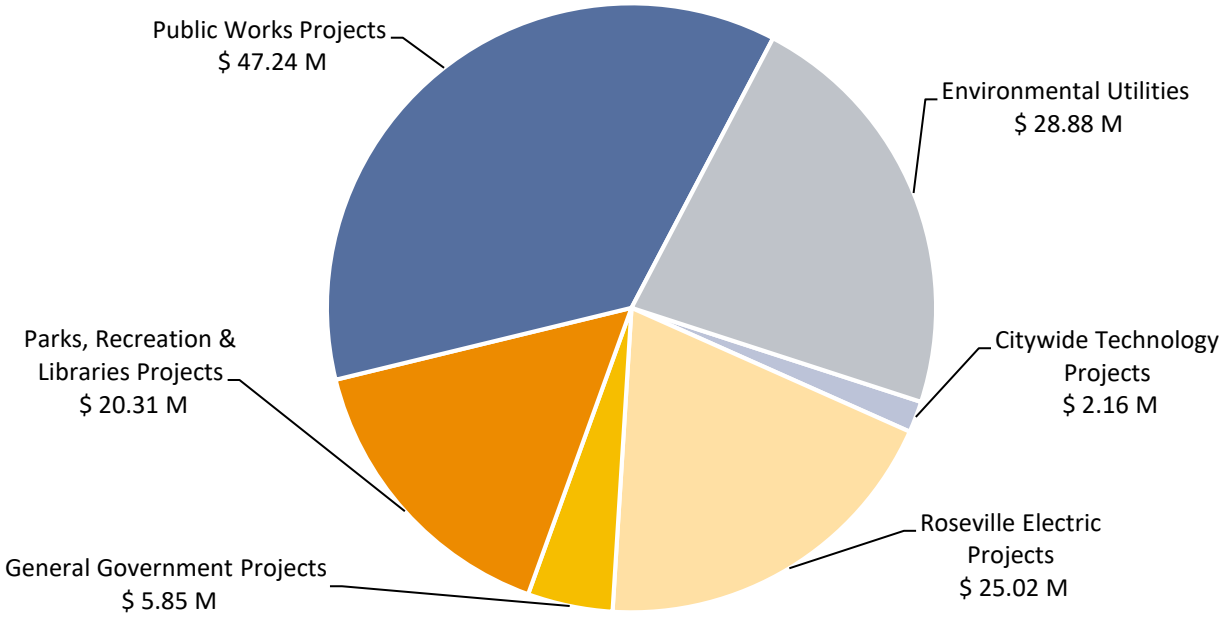
FY2023-24 through FY2027-28 Capital Improvement Program (Expenditures) Total - $484.6 Million



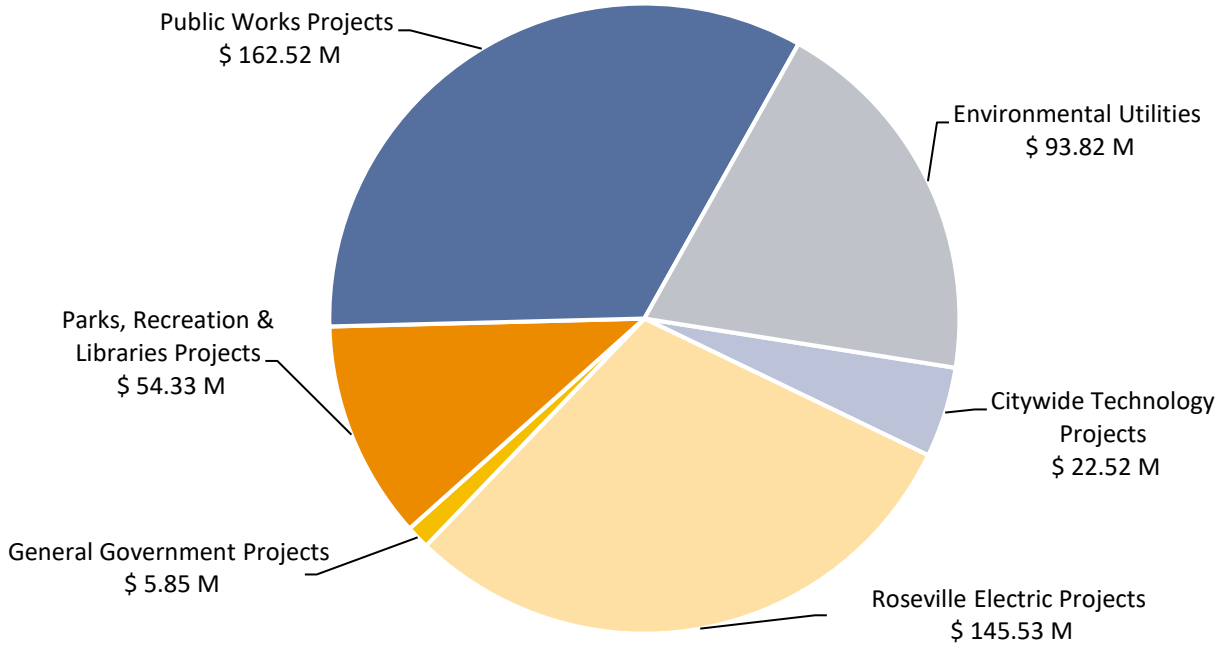
Capital Improvement Program Summary: FY2023-24 through FY2027-28

	Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Five-Year Plan	Total Projects
Citywide Technology Projects	9,898,410	5,258,309	2,157,240	701,602	1,060,422	1,620,271	16,979,870	22,519,405	37,676,124
Roseville Electric Projects	90,547,366	41,304,558	25,019,000	22,883,329	34,034,000	32,776,000	30,813,000	145,525,329	277,377,253
General Government Projects	2,427,234	1,315,285	5,850,000	-	-	-	-	5,850,000	9,592,519
Parks, Recreation & Libraries Projects	29,941,442	86,312,043	20,312,033	5,507,547	6,480,261	21,862,956	170,000	54,332,797	170,586,282
Public Safety Projects	668,837	17,430,196	-	-	-	-	-	-	18,099,033
Public Works Projects	102,022,454	50,976,525	47,235,731	5,461,000	45,825,000	32,500,000	31,500,000	162,521,731	315,520,710
Waste Services Projects	1,152,289	17,205,532	2,550,000	2,000,000	2,000,000	25,000,000	-	31,550,000	49,907,821
Wastewater Projects	6,948,011	27,247,064	4,025,000	2,900,000	4,800,000	2,800,000	-	14,525,000	48,720,075
Water Projects	69,068,234	43,406,570	22,300,000	15,941,000	9,500,000	-	-	47,741,000	160,215,804
TOTAL	**$ 312,674,277**	**$ 290,456,082**	**$129,449,004**	**$ 55,394,478**	**$103,699,683**	**$116,559,227**	**$ 79,462,870**	**$ 484,565,262**	**$1,087,695,621**

FY2023-24 Capital Improvement Program (Expenditures) Total - $129.4 Million



FY2023-24 through FY2027-28 Capital Improvement Program (Expenditures) Total - $484.6 Million



Citywide Technology Projects Summary: FY2023-24 through FY2027-28

Project	Page	Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total Project
New Projects									
500370 - Security Equipment and Software - Email Security Gateway	D-10	-	-	80,000	-	-	-	-	80,000
500371 - Agenda Automation Software	D-11	-	-	30,010	-	-	-	-	30,010
500372 - Citywide and Public Safety Data Storage	D-12	-	-	750,000	-	-	-	-	750,000
500373 - Data Center Networking	D-13	-	-	577,230	-	-	-	-	577,230
500374 - Enterprise Training Software	D-14	-	-	20,000	-	-	-	-	20,000
500375 - Security Equipment and Software - Enterprise Vulnerability Management	D-15	-	-	50,000	-	-	-	-	50,000
500376 - Infrastructure Network and Server Equipment	D-16	-	-	105,000	-	-	-	-	105,000
500377 - Police Department - Mutual Aid Repeaters	D-17	-	-	125,000	-	-	-	-	125,000
500378 - Police Department - ESX Servers	D-18	-	-	300,000	-	-	-	-	300,000
500379 - Public Records Request Implementation	D-19	-	-	20,000	-	-	-	-	20,000
500380 - Law Enforcement Records Management System Upgrade	D-20	-	-	100,000	-	-	-	-	100,000
Existing Projects									
400017 - CAD and RMS Replacement	-	1,677,016	2,763	-	-	-	-	-	1,679,779
400091 - 800 Mhz Radio System Replacement	-	6,850,787	130,960	-	-	-	-	-	6,981,747
400126 - East Radio Site Relocation	-	139,731	1,360,269	-	-	-	-	-	1,500,000
500036 - Security Phase II	-	-	50,000	-	-	-	-	-	50,000
500037 - Wireless Replacement	-	133,105	66,895	-	-	-	-	-	200,000
500038 - Document Management System	-	224,790	59,490	-	-	-	-	-	284,280
500039 - Storage Replacement	-	672,408	27,592	-	-	-	-	-	700,000
500131 - Fire Station Alerting System Replacement	-	-	790,000	-	-	-	-	-	790,000
500132 - Customer Relationship Management	-	-	375,595	-	-	-	-	-	375,595
500133 - Informatica Cloud ESB Enterprise Asset Management Integration	-	35,000	-	-	-	-	-	-	35,000
500135 - Open Data	-	-	18,000	-	-	-	-	-	18,000
500139 - IT Security Enhancements	-	91,432	8,568	-	-	-	-	-	100,000
500140 - Telecommunications Software Upgrade	-	-	40,000	-	-	-	-	-	40,000
500180 - Human Resources Applicant Tracking System	-	19,857	80,143	-	-	-	-	-	100,000
500181 - Human Resources Performance Management System	-	43,319	56,681	-	-	-	-	-	100,000
500182 - Security Enhancements	-	-	100,000	-	-	-	-	-	100,000
500183 - Virtual Machine Server Infrastructure Replacement	-	10,965	532,352	-	-	-	-	-	543,317
500233 - Audiolog Upgrade	-	-	80,000	-	-	-	-	-	80,000
500234 - Citywide Content Management System Replacement	-	-	150,001	-	-	-	-	-	150,001
500235 - Citywide Plotter Replacement	-	-	168,999	-	-	-	-	-	168,999
500236 - Database Management - FTP	-	-	20,001	-	-	-	-	-	20,001
500237 - Phone System Upgrade	-	-	340,000	-	-	-	-	-	340,000
500238 - Security Incident Event Management (SIEM) & Phish Email Filtering Replacement	-	-	100,000	-	-	-	-	-	100,000

Citywide Technology Projects Summary: FY2023-24 through FY2027-28

Project	Page	Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total Project
500326 - Police Mobile Data Computer Replacement	-	-	700,000	-	-	-	-	-	700,000
TOTAL NEW AND EXISTING PROJECTS		**$ 9,898,410**	**$ 5,258,309**	**$ 2,157,240**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 17,313,959**
Forecasted Projects									
F10074 - Virtual Servers - Enterprise	D-21	-	-	-	-	-	-	582,675	582,675
F10075 - Public Safety Phone and Radio Recording	D-22	-	-	-	-	-	-	90,513	90,513
F10076 - Business Continuity Storage Database Recovery	D-23	-	-	-	282,852	-	-	-	282,852
F10077 - Citywide Plotters	D-24	-	-	-	-	-	-	186,682	186,682
F10078 - Performance Management Software Replacement	D-25	-	-	-	-	-	100,000	-	100,000
F10079 - Database Integration and Reporting Tools	D-26	-	-	-	-	282,852	-	-	282,852
F10081 - Enterprise Asset Management System Replacement	D-27	-	-	-	-	-	-	16,000,000	16,000,000
F10082 - Multi-Function Printers Replacement	D-28	-	-	-	-	-	700,000	-	700,000
F10083 - Wired Network Routers and Switches	D-29	-	-	-	268,750	-	-	-	268,750
F10084 - Network Switch Replacement	D-30	-	-	-	-	495,000	-	-	495,000
F10085 - Citywide Wireless Network	D-31	-	-	-	-	-	169,711	-	169,711
F10086 - Parks Childcare Payment System Replacement	D-32	-	-	-	-	-	565,704	-	565,704
F10087 - Phone Infrastructure Hardware	D-33	-	-	-	150,000	-	-	-	150,000
F10088 - Phone Infrastructure Software	D-34	-	-	-	-	50,000	-	-	50,000
F10089 - Citywide Firewall	D-35	-	-	-	-	176,000	-	-	176,000
F10090 - Remote Access	D-36	-	-	-	-	56,570	-	-	56,570
F10091 - Security Information Event Monitor Replacement	D-37	-	-	-	-	-	84,856	-	84,856
F10092 - Cybersecurity System Replacement	D-38	-	-	-	-	-	-	120,000	120,000
TOTAL FORECASTED PROJECTS		**$ -**	**$ -**	**$ -**	**$ 701,602**	**$ 1,060,422**	**$ 1,620,271**	**$16,979,870**	**$ 20,362,165**
TOTAL DEPARTMENT PROJECTS		**$ 9,898,410**	**$ 5,258,309**	**$ 2,157,240**	**$ 701,602**	**$ 1,060,422**	**$ 1,620,271**	**$16,979,870**	**$ 37,676,124**

Capital Improvement Program

Security Equipment and Software - Email Security Gateway

PROJECT NUMBER 500370

CLASSIFICATION Citywide Technology

DEPARTMENT Information Technology Department

LOCATION Citywide

DESCRIPTION
The city currently uses the default email filtering available in the Microsoft 365 G3 level subscription along with a product from KnowBe4 called PhishER. PhishER is necessary because of the large quantity of phishing and malicious emails that don't get caught by Microsoft 365 filtering. PhishER, however, is not an automated product and relies on the users to report suspicious emails. These two systems result in only marginal protection against email threats.

This project aims to implement an Advanced Email Security solution with superior filtering and tracking of threats, thereby providing better security for the city against attacks such as phishing, ransomware, stealing user credentials, and data breach.

OPERATING BUDGET IMPACT
After the first year, there will be an annual operational expense for subscription and maintenance.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/23

COMPLETION DATE
6/30/25

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 80,000	**$ 80,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
4005 - Fleet Replacement	1,440	-	-	-	-	1,440
4065 - Facility Rehabilitation	1,200	-	-	-	-	1,200
4105 - Information Technology Replacement	45,280	-	-	-	-	45,280
6130 - Water Rehabilitation	5,360	-	-	-	-	5,360
6230 - Wastewater Rehabilitation	7,680	-	-	-	-	7,680
6330 - Waste Services Rehabilitation	6,080	-	-	-	-	6,080
6511 - Transit	400	-	-	-	-	400
6520 - Transportation	400	-	-	-	-	400
6001 - Electric	12,160	-	-	-	-	12,160
TOTAL	**80,000**	**-**	**-**	**-**	**-**	**80,000**

Capital Improvement Program

Agenda Automation Software

PROJECT NUMBER 500371

CLASSIFICATION Citywide Technology

DEPARTMENT Information Technology Department

LOCATION Citywide

DESCRIPTION
Novus Agenda and Board View products are nearing the end of life with no future product enhancements. This project will support the evaluation and implementation of other systems, including data migration as needed to support City retention guidelines.

OPERATING BUDGET IMPACT
Future annual support costs will be included in the IT internal service fund.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Support community engagement and advocacy

START DATE
7/1/23

COMPLETION DATE
6/30/25

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 30,010	**$ 30,010**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
4005 - Fleet Replacement	540	-	-	-	-	540
4065 - Facility Rehabilitation	455	-	-	-	-	455
4105 - Information Technology Replacement	16,980	-	-	-	-	16,980
6130 - Water Rehabilitation	2,011	-	-	-	-	2,011
6230 - Wastewater Rehabilitation	2,881	-	-	-	-	2,881
6330 - Waste Services Rehabilitation	2,281	-	-	-	-	2,281
6511 - Transit	150	-	-	-	-	150
6520 - Transportation	150	-	-	-	-	150
6001 - Electric	4,562	-	-	-	-	4,562
TOTAL	**30,010**	**-**	**-**	**-**	**-**	**30,010**

Capital Improvement Program

Citywide and Public Safety Data Storage

PROJECT NUMBER 500372

CLASSIFICATION Citywide Technology

DEPARTMENT Information Technology Department

LOCATION 1051 Junction Boulevard, 1501 Pleasant Grove Boulevard, 316 Vernon Street

DESCRIPTION
This project replaces a storage array (support ending in Spring 2024), increases the capacity for the City's five-year storage needs on three existing storage arrays, and enables data-at-rest to be encrypted for cybersecurity compliance.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/23

COMPLETION DATE
6/30/25

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 750,000	**$ 750,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
4005 - Fleet Replacement	13,500	-	-	-	-	13,500
4065 - Facility Rehabilitation	11,250	-	-	-	-	11,250
4105 - Information Technology Replacement	424,500	-	-	-	-	424,500
6130 - Water Rehabilitation	50,250	-	-	-	-	50,250
6230 - Wastewater Rehabilitation	72,000	-	-	-	-	72,000
6330 - Waste Services Rehabilitation	57,000	-	-	-	-	57,000
6511 - Transit	3,750	-	-	-	-	3,750
6520 - Transportation	3,750	-	-	-	-	3,750
6001 - Electric	114,000	-	-	-	-	114,000
TOTAL	**750,000**	**-**	**-**	**-**	**-**	**750,000**

Capital Improvement Program

Data Center Networking

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/23

COMPLETION DATE
6/30/25

PROJECT STATUS
New

PROJECT NUMBER 500373

CLASSIFICATION Citywide Technology

DEPARTMENT Information Technology Department

LOCATION 1501 Pleasant Grove Boulevard, 316 Vernon Street

DESCRIPTION
The City's enterprise virtual server environment (with 450+ Guest servers) relies on networking components that have support ending FY2023-24. A prior project enabled the City to engage with a consultant to determine an upgrade roadmap. This project provides funding to purchase and implement a new data center network solution.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 577,230	**$ 577,230**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
4005 - Fleet Replacement	10,390	-	-	-	-	10,390
4065 - Facility Rehabilitation	8,507	-	-	-	-	8,507
4105 - Information Technology Replacement	326,865	-	-	-	-	326,865
6130 - Water Rehabilitation	38,674	-	-	-	-	38,674
6230 - Wastewater Rehabilitation	55,414	-	-	-	-	55,414
6330 - Waste Services Rehabilitation	43,869	-	-	-	-	43,869
6511 - Transit	2,886	-	-	-	-	2,886
6520 - Transportation	2,886	-	-	-	-	2,886
6001 - Electric	87,739	-	-	-	-	87,739
TOTAL	**577,230**	**-**	**-**	**-**	**-**	**577,230**

Capital Improvement Program

Enterprise Training Software

PROJECT NUMBER 500374

CLASSIFICATION Citywide Technology

DEPARTMENT Information Technology Department

LOCATION Citywide

DESCRIPTION
Regular changes to local, state, and federal laws require a change in training offerings to meet requirements and maintain compliance. This system will offer new training opportunities to encourage worker safety, promote employee development, and teach new skill sets.

OPERATING BUDGET IMPACT
Future annual support costs will be included in IT internal service fund.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Deliver exceptional City services

START DATE
7/1/23

COMPLETION DATE
6/30/24

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 20,000	**$ 20,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
4005 - Fleet Replacement	360	-	-	-	-	360
4065 - Facility Rehabilitation	300	-	-	-	-	300
4105 - Information Technology Replacement	11,320	-	-	-	-	11,320
6130 - Water Rehabilitation	1,340	-	-	-	-	1,340
6230 - Wastewater Rehabilitation	1,920	-	-	-	-	1,920
6330 - Waste Services Rehabilitation	1,520	-	-	-	-	1,520
6511 - Transit	100	-	-	-	-	100
6520 - Transportation	100	-	-	-	-	100
6001 - Electric	3,040	-	-	-	-	3,040
TOTAL	**20,000**	**-**	**-**	**-**	**-**	**20,000**

Security Equipment and Software - Enterprise Vulnerability Management

PROJECT NUMBER 500375

CLASSIFICATION Citywide Technology

DEPARTMENT Information Technology Department

LOCATION Citywide

DESCRIPTION
The average time for a system vulnerability to be exploited has been shortened to only 14 days. IT staff requires a solution to address vulnerabilities efficiently and in a timely manner. The IT Department currently relies on two different solutions to scan for security vulnerabilities across the City's computers, servers, and network devices: Nessus from Tenable and Qualys. Nessus was purchased to (temporarily) provide advanced scanning capabilities but lacks enterprise-level capabilities like managing a large number of devices to scan and advanced reporting. Qualys was purchased to primarily scan external-facing systems only and lacks enough licenses to expand scans to all internal devices. The purpose of this project is to upgrade/replace the current vulnerability scan solutions into one system to keep the City's systems and network safe from known exploitations and ensure it stays compliant with any regulatory requirements.

OPERATING BUDGET IMPACT
There is a yearly operational expense for subscription and maintenance.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/23

COMPLETION DATE
6/30/24

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 50,000	**$ 50,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
4005 - Fleet Replacement	900	-	-	-	-	900
4065 - Facility Rehabilitation	750	-	-	-	-	750
4105 - Information Technology Replacement	28,300	-	-	-	-	28,300
6130 - Water Rehabilitation	3,350	-	-	-	-	3,350
6230 - Wastewater Rehabilitation	4,800	-	-	-	-	4,800
6330 - Waste Services Rehabilitation	3,800	-	-	-	-	3,800
6511 - Transit	250	-	-	-	-	250
6520 - Transportation	250	-	-	-	-	250
6001 - Electric	7,600	-	-	-	-	7,600
TOTAL	**50,000**	**-**	**-**	**-**	**-**	**50,000**

Capital Improvement Program

Infrastructure Network and Server Equipment

PROJECT NUMBER 500376

CLASSIFICATION Citywide Technology

DEPARTMENT Information Technology Department

LOCATION 1051 Junction Boulevard, 5100 Phillip Road, 2999 Douglas Boulevard

DESCRIPTION
The City's 800MHz radio system infrastructure relies on off-the-shelf products (i.e., Dell server, Cisco switch) that should be replaced every five years per industry standards. This ensures the City's radio and dispatch console infrastructure maintains performance & reliability.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/23

COMPLETION DATE
6/30/25

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 105,000	**$ 105,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
4005 - Fleet Replacement	1,890	-	-	-	-	1,890
4065 - Facility Rehabilitation	1,575	-	-	-	-	1,575
4105 - Information Technology Replacement	59,430	-	-	-	-	59,430
6130 - Water Rehabilitation	7,035	-	-	-	-	7,035
6230 - Wastewater Rehabilitation	10,080	-	-	-	-	10,080
6330 - Waste Services Rehabilitation	7,980	-	-	-	-	7,980
6511 - Transit	525	-	-	-	-	525
6520 - Transportation	525	-	-	-	-	525
6001 - Electric	15,960	-	-	-	-	15,960
TOTAL	**105,000**	**-**	**-**	**-**	**-**	**105,000**

Capital Improvement Program

Police Department - Mutual Aid Repeaters

PROJECT NUMBER 500377

CLASSIFICATION Citywide Technology

DEPARTMENT Information Technology Department

LOCATION 1051 Junction Boulevard

DESCRIPTION
Mutual aid repeaters are infrastructure pieces that enable agencies from different jurisdictions across local, state, and federal agencies to communicate based on standard FCC-assigned channels. These standard channels are programmed into the vast majority of all public safety radios, helping to provide a common platform during mutual aid incidents. The Police Department employs two mutual aid repeaters for FCC-licensed nationwide channels named 8CALL90 and 8TAC91. Police Department's current mutual aid repeaters are out of support and need to be replaced with updated models.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/23

COMPLETION DATE
6/30/25

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 125,000	**$ 125,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
4105 - Information Technology Replacement	125,000	-	-	-	-	125,000
TOTAL	**125,000**	**-**	**-**	**-**	**-**	**125,000**

Capital Improvement Program

Police Department - ESX Servers

PROJECT NUMBER 500378

CLASSIFICATION Citywide Technology

DEPARTMENT Information Technology Department

LOCATION 1051 Junction Boulevard, 1501 Pleasant Grove Boulevard

DESCRIPTION
The Police Department's virtual server environment depends on physical hosts to accommodate the 65 virtual servers. The physical hosts' support expires in 2024; therefore, new servers are needed to maintain performance and reliability.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/23

COMPLETION DATE
6/30/25

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 300,000	**$ 300,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
4105 - Information Technology Replacement	300,000	-	-	-	-	300,000
TOTAL	**300,000**	**-**	**-**	**-**	**-**	**300,000**

Capital Improvement Program

Public Records Request Implementation

PROJECT NUMBER 500379

CLASSIFICATION Citywide Technology

DEPARTMENT Information Technology Department

LOCATION Citywide

DESCRIPTION
Multiple City departments receive and process public records requests that are currently managed separately and differently by each department. Staff recommends that the City invest in software that can provide tracking, notifications, workflow, and document storage for use by multiple departments. This request will facilitate compliance with the federal Freedom of Information Act (FOIA) and California Public Records Act (PRA) provisions.

OPERATING BUDGET IMPACT
Future annual support costs will be included in IT internal service fund.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Support community engagement and advocacy

START DATE
7/1/23

COMPLETION DATE
6/30/25

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 20,000	**$ 20,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
1001 - General	11,320	-	-	-	-	11,320
4001 - Fleet Services	360	-	-	-	-	360
4061 - Facility Services	300	-	-	-	-	300
6130 - Water Rehabilitation	1,340	-	-	-	-	1,340
6230 - Wastewater Rehabilitation	1,920	-	-	-	-	1,920
6330 - Waste Services Rehabilitation	1,520	-	-	-	-	1,520
6511 - Transit	100	-	-	-	-	100
6520 - Transportation	100	-	-	-	-	100
6001 - Electric	3,040	-	-	-	-	3,040
TOTAL	**20,000**	**-**	**-**	**-**	**-**	**20,000**

Law Enforcement Records Management System Upgrade

PROJECT NUMBER 500380

CLASSIFICATION Citywide Technology

DEPARTMENT Information Technology Department

LOCATION Police Department - 1051 Junction Boulevard

DESCRIPTION
Police Records and Investigations staff currently use a Law Enforcement Records Management System implemented in May 2015. This project provides funding to replace this software with a solution that has enhanced features to support records management functions.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/23

COMPLETION DATE
6/30/27

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 100,000	**$ 100,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
4105 - Information Technology Replacement	100,000	-	-	-	-	100,000
TOTAL	**100,000**	**-**	**-**	**-**	**-**	**100,000**

Capital Improvement Program

Virtual Servers - Enterprise

PROJECT NUMBER F10074

CLASSIFICATION Citywide Technology

DEPARTMENT Information Technology Department

LOCATION Citywide

DESCRIPTION
The City's virtual server environment depends on physical hosts to accommodate the 450+ virtual servers. The physical hosts' support expires in 2029; therefore, new servers are needed to maintain performance and reliability across citywide and department-specific services.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/26

COMPLETION DATE
6/30/29

PROJECT STATUS
Forecasted

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 582,675	**$ 582,675**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
4005 - Fleet Replacement	-	-	-	-	10,488	10,488
4065 - Facility Rehabilitation	-	-	-	-	8,740	8,740
4105 - Information Technology Replacement	-	-	-	-	329,795	329,795
6130 - Water Rehabilitation	-	-	-	-	39,039	39,039
6230 - Wastewater Rehabilitation	-	-	-	-	55,937	55,937
6330 - Waste Services Rehabilitation	-	-	-	-	44,283	44,283
6511 - Transit	-	-	-	-	2,913	2,913
6520 - Transportation	-	-	-	-	2,913	2,913
6001 - Electric	-	-	-	-	88,567	88,567
TOTAL	**-**	**-**	**-**	**-**	**582,675**	**582,675**

Capital Improvement Program

Public Safety Phone and Radio Recording

PROJECT NUMBER F10075

CLASSIFICATION Citywide Technology

DEPARTMENT Information Technology Department

LOCATION Citywide

DESCRIPTION
The City replaced the public safety phone and radio recording system this year (2023). This system captures recordings of all phone calls (911 and business lines) and all radio traffic (VHF and 800 Mhz). The City anticipates a potential replacement in FY2027-28.

OPERATING BUDGET IMPACT
The City will pay annual maintenance, including licensing and support, in future fiscal years.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/27

COMPLETION DATE
6/30/28

PROJECT STATUS
Forecasted

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 90,513	**$ 90,513**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
4005 - Fleet Replacement	-	-	-	-	1,629	1,629
4065 - Facility Rehabilitation	-	-	-	-	1,358	1,358
4105 - Information Technology Replacement	-	-	-	-	51,230	51,230
6130 - Water Rehabilitation	-	-	-	-	6,064	6,064
6230 - Wastewater Rehabilitation	-	-	-	-	8,689	8,689
6330 - Waste Services Rehabilitation	-	-	-	-	6,879	6,879
6511 - Transit	-	-	-	-	453	453
6520 - Transportation	-	-	-	-	453	453
6001 - Electric	-	-	-	-	13,758	13,758
TOTAL	**-**	**-**	**-**	**-**	**90,513**	**90,513**

Capital Improvement Program

Business Continuity Storage - Database Recovery

PROJECT NUMBER F10076

CLASSIFICATION Citywide Technology

DEPARTMENT Information Technology Department

LOCATION Citywide

DESCRIPTION
This project will fund the replacement of outdated server backup and recovery hardware and software to ensure the City's critical system database backups are available and current.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Deliver exceptional City services

START DATE
7/1/24

COMPLETION DATE
6/30/25

PROJECT STATUS
Forecasted

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 282,852	**$ 282,852**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
4005 - Fleet Replacement	-	5,091	-	-	-	5,091
4065 - Facility Rehabilitation	-	4,243	-	-	-	4,243
4105 - Information Technology Replacement	-	160,094	-	-	-	160,094
6130 - Water Rehabilitation	-	18,951	-	-	-	18,951
6230 - Wastewater Rehabilitation	-	27,154	-	-	-	27,154
6330 - Waste Services Rehabilitation	-	21,497	-	-	-	21,497
6511 - Transit	-	1,414	-	-	-	1,414
6520 - Transportation	-	1,414	-	-	-	1,414
6001 - Electric	-	42,994	-	-	-	42,994
TOTAL	**-**	**282,852**	**-**	**-**	**-**	**282,852**

Capital Improvement Program

Citywide Plotters

PROJECT NUMBER F10077

CLASSIFICATION Citywide Technology

DEPARTMENT Information Technology Department

LOCATION Citywide

DESCRIPTION
This project provides funding to replace several cityside large format plotters or scanners that have reached their end of life. These machines are used for aerial wall maps, scanning and printing planning, and development related maps and presentations.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/27

COMPLETION DATE
6/30/28

PROJECT STATUS
Forecasted

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 186,682	**$ 186,682**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
4005 - Fleet Replacement	-	-	-	-	3,360	3,360
4065 - Facility Rehabilitation	-	-	-	-	2,800	2,800
4105 - Information Technology Replacement	-	-	-	-	105,663	105,663
6130 - Water Rehabilitation	-	-	-	-	12,508	12,508
6230 - Wastewater Rehabilitation	-	-	-	-	17,921	17,921
6330 - Waste Services Rehabilitation	-	-	-	-	14,188	14,188
6511 - Transit	-	-	-	-	933	933
6520 - Transportation	-	-	-	-	933	933
6001 - Electric	-	-	-	-	28,376	28,376
TOTAL	**-**	**-**	**-**	**-**	**186,682**	**186,682**

Capital Improvement Program

Performance Management Software Replacement

PROJECT NUMBER F10078

CLASSIFICATION Citywide Technology

DEPARTMENT Information Technology Department

LOCATION Citywide

DESCRIPTION
This project will fund the potential future replacement of the City's current performance management software system.

OPERATING BUDGET IMPACT
The City will pay annual maintenance, including licensing and support, in future fiscal years.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/26

COMPLETION DATE
6/30/28

PROJECT STATUS
Forecasted

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 100,000	**$ 100,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
4005 - Fleet Replacement	-	-	-	1,800	-	1,800
4065 - Facility Rehabilitation	-	-	-	1,500	-	1,500
4105 - Information Technology Replacement	-	-	-	56,600	-	56,600
6130 - Water Rehabilitation	-	-	-	6,700	-	6,700
6230 - Wastewater Rehabilitation	-	-	-	9,600	-	9,600
6330 - Waste Services Rehabilitation	-	-	-	7,600	-	7,600
6511 - Transit	-	-	-	500	-	500
6520 - Transportation	-	-	-	500	-	500
6001 - Electric	-	-	-	15,200	-	15,200
TOTAL	**-**	**-**	**-**	**100,000**	**-**	**100,000**

Capital Improvement Program

Database Integration and Reporting Tools

PROJECT NUMBER F10079

CLASSIFICATION Citywide Technology

DEPARTMENT Information Technology Department

LOCATION Citywide

DESCRIPTION
Replaces software tools for administering, monitoring, and managing databases and system integrations for data transfers.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/25

COMPLETION DATE
6/30/26

PROJECT STATUS
Forecasted

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 282,852	**$ 282,852**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
4005 - Fleet Replacement	-	-	5,091	-	-	5,091
4065 - Facility Rehabilitation	-	-	4,243	-	-	4,243
4105 - Information Technology Replacement	-	-	160,094	-	-	160,094
6130 - Water Rehabilitation	-	-	18,951	-	-	18,951
6230 - Wastewater Rehabilitation	-	-	27,154	-	-	27,154
6330 - Waste Services Rehabilitation	-	-	21,497	-	-	21,497
6511 - Transit	-	-	1,414	-	-	1,414
6520 - Transportation	-	-	1,414	-	-	1,414
6001 - Electric	-	-	42,994	-	-	42,994
TOTAL	**-**	**-**	**282,852**	**-**	**-**	**282,852**

Capital Improvement Program

Enterprise Asset Management System Replacement

PROJECT NUMBER F10081

CLASSIFICATION Citywide Technology

DEPARTMENT Information Technology Department

LOCATION Citywide

DESCRIPTION
This project will fund the potential replacement of the City's Enterprise Asset Management (EAM) system.

OPERATING BUDGET IMPACT
Future annual support costs will be included in IT internal service fund.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/27

COMPLETION DATE
6/30/29

PROJECT STATUS
Forecasted

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 16,000,000	**$ 16,000,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
4005 - Fleet Replacement	-	-	-	-	288,000	288,000
4065 - Facility Rehabilitation	-	-	-	-	240,000	240,000
4105 - Information Technology Replacement	-	-	-	-	9,056,000	9,056,000
6130 - Water Rehabilitation	-	-	-	-	1,072,000	1,072,000
6230 - Wastewater Rehabilitation	-	-	-	-	1,536,000	1,536,000
6330 - Waste Services Rehabilitation	-	-	-	-	1,216,000	1,216,000
6511 - Transit	-	-	-	-	80,000	80,000
6520 - Transportation	-	-	-	-	80,000	80,000
6001 - Electric	-	-	-	-	2,432,000	2,432,000
TOTAL	**-**	**-**	**-**	**-**	**16,000,000**	**16,000,000**

Capital Improvement Program

Multi-Function Printers Replacement

PROJECT NUMBER F10082

CLASSIFICATION Citywide Technology

DEPARTMENT Information Technology Department

LOCATION Citywide

DESCRIPTION
The citywide upgrade of Multi-Function Printers to newer models is part of their standard life cycle. This proactive measure guarantees the city's printing and document management requirements are met with utmost efficiency and effectiveness.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/26

COMPLETION DATE
6/30/27

PROJECT STATUS
Forecasted

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 700,000	**$ 700,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
4005 - Fleet Replacement	-	-	-	12,600	-	12,600
4065 - Facility Rehabilitation	-	-	-	10,500	-	10,500
4105 - Information Technology Replacement	-	-	-	396,200	-	396,200
6130 - Water Rehabilitation	-	-	-	46,900	-	46,900
6230 - Wastewater Rehabilitation	-	-	-	67,200	-	67,200
6330 - Waste Services Rehabilitation	-	-	-	53,200	-	53,200
6511 - Transit	-	-	-	3,500	-	3,500
6520 - Transportation	-	-	-	3,500	-	3,500
6001 - Electric	-	-	-	106,400	-	106,400
TOTAL	**-**	**-**	**-**	**700,000**	**-**	**700,000**

Capital Improvement Program

Wired Network Routers and Switches

PROJECT NUMBER F10083

CLASSIFICATION Citywide Technology

DEPARTMENT Information Technology Department

LOCATION Citywide

DESCRIPTION
This project will replace outdated network equipment to ensure the City's network remains reliable and high-performing.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/24

COMPLETION DATE
6/30/25

PROJECT STATUS
Forecasted

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 268,750	**$ 268,750**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
4005 - Fleet Replacement	-	4,837	-	-	-	4,837
4065 - Facility Rehabilitation	-	4,031	-	-	-	4,031
4105 - Information Technology Replacement	-	152,113	-	-	-	152,113
6130 - Water Rehabilitation	-	18,006	-	-	-	18,006
6230 - Wastewater Rehabilitation	-	25,800	-	-	-	25,800
6330 - Waste Services Rehabilitation	-	20,425	-	-	-	20,425
6511 - Transit	-	1,344	-	-	-	1,344
6520 - Transportation	-	1,344	-	-	-	1,344
6001 - Electric	-	40,850	-	-	-	40,850
TOTAL	**-**	**268,750**	**-**	**-**	**-**	**268,750**

Capital Improvement Program

Network Switch Replacement

PROJECT NUMBER F10084

CLASSIFICATION Citywide Technology

DEPARTMENT Information Technology Department

LOCATION Citywide

DESCRIPTION
This project will fund the replacement of outdated network switches to ensure the City's network remains reliable and high-performing for every City department. Network switches are devices physically located at each City building to allow connectivity to the City's network. These are necessary for each location to have access to email, the Internet, various applications, network shares, phones, printers, etc.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/25

COMPLETION DATE
6/30/26

PROJECT STATUS
Forecasted

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 495,000	**$ 495,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
4005 - Fleet Replacement	-	-	8,910	-	-	8,910
4065 - Facility Rehabilitation	-	-	7,425	-	-	7,425
4105 - Information Technology Replacement	-	-	280,170	-	-	280,170
6130 - Water Rehabilitation	-	-	33,165	-	-	33,165
6230 - Wastewater Rehabilitation	-	-	47,520	-	-	47,520
6330 - Waste Services Rehabilitation	-	-	37,620	-	-	37,620
6511 - Transit	-	-	2,475	-	-	2,475
6520 - Transportation	-	-	2,475	-	-	2,475
6001 - Electric	-	-	75,240	-	-	75,240
TOTAL	**-**	**-**	**495,000**	**-**	**-**	**495,000**

Capital Improvement Program

Citywide Wireless Network

PROJECT NUMBER F10085

CLASSIFICATION Citywide Technology

DEPARTMENT Information Technology Department

LOCATION Citywide

DESCRIPTION
Replaces City wireless infrastructure and access points utilized by City staff, residents and visitors to many City facilities

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Deliver exceptional City services

START DATE
7/1/26

COMPLETION DATE
6/30/28

PROJECT STATUS
Forecasted

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 169,711	**$ 169,711**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
4005 - Fleet Replacement	-	-	-	3,054	-	3,054
4065 - Facility Rehabilitation	-	-	-	2,546	-	2,546
4105 - Information Technology Replacement	-	-	-	96,056	-	96,056
6130 - Water Rehabilitation	-	-	-	11,371	-	11,371
6230 - Wastewater Rehabilitation	-	-	-	16,292	-	16,292
6330 - Waste Services Rehabilitation	-	-	-	12,898	-	12,898
6511 - Transit	-	-	-	849	-	849
6520 - Transportation	-	-	-	849	-	849
6001 - Electric	-	-	-	25,796	-	25,796
TOTAL	**-**	**-**	**-**	**169,711**	**-**	**169,711**

Capital Improvement Program

Parks Childcare Payment System Replacement

PROJECT NUMBER F10086

CLASSIFICATION Citywide Technology

DEPARTMENT Information Technology Department

LOCATION Citywide

DESCRIPTION
Parks, Recreation, and Libraries implemented a childcare payment software system for registration and point-of-sale activities. This project will fund the potential replacement of this software system if needed.

OPERATING BUDGET IMPACT
The City will pay annual maintenance, including licensing and support, in future fiscal years.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Deliver exceptional City services

START DATE
7/1/26

COMPLETION DATE
6/30/28

PROJECT STATUS
Forecasted

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 565,704	**$ 565,704**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
4005 - Fleet Replacement	-	-	-	10,181	-	10,181
4065 - Facility Rehabilitation	-	-	-	8,486	-	8,486
4105 - Information Technology Replacement	-	-	-	320,188	-	320,188
6130 - Water Rehabilitation	-	-	-	37,902	-	37,902
6230 - Wastewater Rehabilitation	-	-	-	54,308	-	54,308
6330 - Waste Services Rehabilitation	-	-	-	42,994	-	42,994
6511 - Transit	-	-	-	2,829	-	2,829
6520 - Transportation	-	-	-	2,829	-	2,829
6001 - Electric	-	-	-	85,987	-	85,987
TOTAL	**-**	**-**	**-**	**565,704**	**-**	**565,704**

Capital Improvement Program

Phone Infrastructure Hardware

PROJECT NUMBER F10087

CLASSIFICATION Citywide Technology

DEPARTMENT Information Technology Department

LOCATION Citywide

DESCRIPTION
This project will fund the replacement of aging phone infrastructure to ensure all City buildings can continue to send/receive phone calls with internal staff, external organizations, and the public, in addition to being able to fax to/from other agencies.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/24

COMPLETION DATE
6/30/26

PROJECT STATUS
Forecasted

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 150,000	**$ 150,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
4005 - Fleet Replacement	-	2,700	-	-	-	2,700
4065 - Facility Rehabilitation	-	2,250	-	-	-	2,250
4105 - Information Technology Replacement	-	84,900	-	-	-	84,900
6130 - Water Rehabilitation	-	10,050	-	-	-	10,050
6230 - Wastewater Rehabilitation	-	14,400	-	-	-	14,400
6330 - Waste Services Rehabilitation	-	11,400	-	-	-	11,400
6511 - Transit	-	750	-	-	-	750
6520 - Transportation	-	750	-	-	-	750
6001 - Electric	-	22,800	-	-	-	22,800
TOTAL	**-**	**150,000**	**-**	**-**	**-**	**150,000**

Capital Improvement Program

Phone Infrastructure Software

PROJECT NUMBER F10088

CLASSIFICATION Citywide Technology

DEPARTMENT Information Technology Department

LOCATION Citywide

DESCRIPTION
This project will update the phone system's software to ensure the City's call centers and desk phones are reliable and supported.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/25

COMPLETION DATE
6/30/26

PROJECT STATUS
Forecasted

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 50,000	**$ 50,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
4005 - Fleet Replacement	-	-	900	-	-	900
4065 - Facility Rehabilitation	-	-	750	-	-	750
4105 - Information Technology Replacement	-	-	28,300	-	-	28,300
6130 - Water Rehabilitation	-	-	3,350	-	-	3,350
6230 - Wastewater Rehabilitation	-	-	4,800	-	-	4,800
6330 - Waste Services Rehabilitation	-	-	3,800	-	-	3,800
6511 - Transit	-	-	250	-	-	250
6520 - Transportation	-	-	250	-	-	250
6001 - Electric	-	-	7,600	-	-	7,600
TOTAL	**-**	**-**	**50,000**	**-**	**-**	**50,000**

Capital Improvement Program

Citywide Firewall

PROJECT NUMBER F10089

CLASSIFICATION Citywide Technology

DEPARTMENT Information Technology Department

LOCATION Citywide

DESCRIPTION
This project will fund the replacement of the City's firewall system that monitors and protects against cyber threats.

OPERATING BUDGET IMPACT
After year one, there is an annual operational expense for subscription and maintenance.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/25

COMPLETION DATE
6/30/26

PROJECT STATUS
Forecasted

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 176,000	**$ 176,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
4005 - Fleet Replacement	-	-	3,168	-	-	3,168
4065 - Facility Rehabilitation	-	-	2,640	-	-	2,640
4105 - Information Technology Replacement	-	-	99,616	-	-	99,616
6130 - Water Rehabilitation	-	-	11,792	-	-	11,792
6230 - Wastewater Rehabilitation	-	-	16,896	-	-	16,896
6330 - Waste Services Rehabilitation	-	-	13,376	-	-	13,376
6511 - Transit	-	-	880	-	-	880
6520 - Transportation	-	-	880	-	-	880
6001 - Electric	-	-	26,752	-	-	26,752
TOTAL	**-**	**-**	**176,000**	**-**	**-**	**176,000**

Capital Improvement Program

Remote Access

PROJECT NUMBER F10090

CLASSIFICATION Citywide Technology

DEPARTMENT Information Technology Department

LOCATION Citywide

DESCRIPTION
This project will fund the replacement of a security system that provides visibility and control over third-party vendor access, internal remote access, and infrastructure.

OPERATING BUDGET IMPACT
After year one, there is an annual operational expense for subscription and maintenance.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/25

COMPLETION DATE
6/30/27

PROJECT STATUS
Forecasted

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 56,570	**$ 56,570**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
4005 - Fleet Replacement	-	-	1,017	-	-	1,017
4065 - Facility Rehabilitation	-	-	849	-	-	849
4105 - Information Technology Replacement	-	-	32,019	-	-	32,019
6130 - Water Rehabilitation	-	-	3,790	-	-	3,790
6230 - Wastewater Rehabilitation	-	-	5,431	-	-	5,431
6330 - Waste Services Rehabilitation	-	-	4,299	-	-	4,299
6511 - Transit	-	-	283	-	-	283
6520 - Transportation	-	-	283	-	-	283
6001 - Electric	-	-	8,599	-	-	8,599
TOTAL	**-**	**-**	**56,570**	**-**	**-**	**56,570**

Security Information Event Monitor Replacement

PROJECT NUMBER F10091

CLASSIFICATION Citywide Technology

DEPARTMENT Information Technology Department

LOCATION Citywide

DESCRIPTION
This project will fund the replacement of a security system that provides real-time monitoring and analysis of events and tracking and logging of security data for compliance or auditing purposes.

OPERATING BUDGET IMPACT
After year one, there is an annual operational expense for subscription and maintenance.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/26

COMPLETION DATE
6/30/28

PROJECT STATUS
Forecasted

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 84,856	**$ 84,856**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
4005 - Fleet Replacement	-	-	-	1,529	-	1,529
4065 - Facility Rehabilitation	-	-	-	1,273	-	1,273
4105 - Information Technology Replacement	-	-	-	48,028	-	48,028
6130 - Water Rehabilitation	-	-	-	5,685	-	5,685
6230 - Wastewater Rehabilitation	-	-	-	8,146	-	8,146
6330 - Waste Services Rehabilitation	-	-	-	6,449	-	6,449
6511 - Transit	-	-	-	424	-	424
6520 - Transportation	-	-	-	424	-	424
6001 - Electric	-	-	-	12,898	-	12,898
TOTAL	**-**	**-**	**-**	**84,856**	**-**	**84,856**

Capital Improvement Program

Cybersecurity System Replacement

PROJECT NUMBER F10092

CLASSIFICATION Citywide Technology

DEPARTMENT Information Technology Department

LOCATION Citywide

DESCRIPTION
This project will fund the replacement of a cybersecurity system to monitor devices to detect and respond to cyber threats continuously.

OPERATING BUDGET IMPACT
After year one, there is an annual operational expense for subscription and maintenance.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/27

COMPLETION DATE
6/30/29

PROJECT STATUS
Forecasted

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 120,000	**$ 120,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
4005 - Fleet Replacement	-	-	-	-	2,160	2,160
4065 - Facility Rehabilitation	-	-	-	-	1,800	1,800
4105 - Information Technology Replacement	-	-	-	-	67,920	67,920
6130 - Water Rehabilitation	-	-	-	-	8,040	8,040
6230 - Wastewater Rehabilitation	-	-	-	-	11,520	11,520
6330 - Waste Services Rehabilitation	-	-	-	-	9,120	9,120
6511 - Transit	-	-	-	-	600	600
6520 - Transportation	-	-	-	-	600	600
6001 - Electric	-	-	-	-	18,240	18,240
TOTAL	**-**	**-**	**-**	**-**	**120,000**	**120,000**

Roseville Electric Projects Summary: FY2023-24 through FY2027-28

Project	Page	Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total Project
New Projects									
500332 - Electric - Creekview Substation	D-41	-	-	617,000	606,000	5,367,000	7,899,000	-	14,489,000
500333 - Electric - Facilities Improvements	D-42	-	-	250,000	250,000	-	-	-	500,000
500334 - Electric - Sierra Vista Transformer No 2 Addition	D-43	-	-	617,000	606,000	644,000	804,000	-	2,671,000
500335 - Electric - Zero Liquid Discharge Screw Press Upgrade	D-44	-	-	966,000	1,145,000	-	-	-	2,111,000
500336 - Electric - Remote Terminal Unit Replacement	D-45	-	-	1,111,000	-	644,000	-	363,000	2,118,000
500337 - Electric - Roseville Energy Park Catalyst Upgrade	D-46	-	-	1,602,000	1,620,000	-	-	-	3,222,000
500338 - Electric - Utility Billing CIS Redundancy	D-47	-	-	350,000	650,000	-	-	-	1,000,000
Existing Projects									
290001 - Electric New Services	D-48	20,760,752	5,639,248	5,400,000	4,000,000	4,400,000	4,400,000	4,400,000	49,000,000
400041 - Electric Relay Replacement	D-49	4,021,909	847,093	-	-	142,000	-	256,000	5,267,002
400042 - Electric Cable Replacement	D-50	4,634,153	933,849	-	1,572,000	1,752,000	2,503,000	2,612,000	14,007,002
400043 - Electric 60kV Power Line Restringing	D-51	339,393	347,607	241,000	279,000	239,000	-	-	1,446,000
400085 - Roseville Power Plant 2 Rehabilitation	D-52	11,939,394	932,605	386,000	367,000	376,000	319,000	885,000	15,204,999
400111 - Fiber Storage Loop End of Life Rebuild	-	38,564	-	-	-	-	-	-	38,564
400112 - Zero Liquid Discharge Improvements	-	1,268,347	1,175,654	-	-	-	-	-	2,444,001
400113 - Electric Advanced Metering Infrastructure	D-53	7,780,110	7,169,891	9,443,000	1,967,329	-	-	-	26,360,330
400114 - Sierra Vista Substation	-	10,577,822	(13)	-	-	-	-	-	10,577,809
400115 - Supervisory Control and Data Acquisition (SCADA) Cybersecurity	-	220,346	309,654	-	-	-	-	-	530,000
400116 - Electric Dispatch Center	-	2,903,430	1,261,570	-	-	-	-	-	4,165,000
400151 - Balance of Plant Rehabilitation	-	1,668,187	774,812	-	-	-	-	-	2,442,999
400152 - Turbine and Heat Recovery Steam Generator Rehabilitation	-	1,506,599	625,401	-	-	-	-	-	2,132,000
400153 - Critical Systems Rehabilitation	-	1,110,586	420,414	-	-	-	-	-	1,531,000
500003 - Fiddyment KY4A Transformer Addition	-	5,389,091	(26)	-	-	-	-	-	5,389,065
500004 - Electric LED Streetlights Upgrade	-	3,534,093	2,367,907	-	-	-	-	-	5,902,000
500005 - Steam Turbine Enclosure	-	36,628	5,494	-	-	-	-	-	42,122
500043 - Electric Vehicle Charging Station	-	176,241	-	-	-	-	-	-	176,241
500044 - Electric Grid Modernization	D-54	62,380	828,620	-	-	375,000	384,000	394,000	2,044,000
500045 - Electric Pleasant Grove 2 Substation Expansion	-	2,525,004	402,996	-	-	-	-	-	2,928,000
500046 - Roseville Power Plant 2 Switchyard Upgrade	-	208,515	647,485	-	-	-	-	-	856,000
500047 - Electric 12kV Recloser Dispatch Control	-	110,464	359,536	-	-	-	-	-	470,000
500048 - Electric 60kV Reconductor	-	1,012,925	497,075	-	-	-	-	-	1,510,000
500049 - Industrial Switchgear No 2	-	1,475,591	-	-	-	-	-	-	1,475,591
500050 - Berry Street Disconnect Switch	-	883,306	(120)	-	-	-	-	-	883,186
500068 - Electric Street Light Relocation	D-55	290,194	158,806	153,000	-	-	-	-	602,000
500079 - Electric Landscape Improvements	D-56	325,149	734,851	-	-	639,000	-	-	1,699,000
500081 - FY2019-20 Electric Utility Renovation and Restoration	-	55,733	72,967	-	-	-	-	-	128,700
500096 - Roseville Energy Park Rehabilitation	D-57	152,985	526,015	634,000	504,000	513,000	456,000	2,654,000	5,440,000

Roseville Electric Projects Summary: FY2023-24 through FY2027-28

Project	Page	Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total Project
500097 - Electric Substation Security Upgrades	D-58	-	640,000	160,000	-	-	-	-	800,000
500160 - 116 S Grant Street Building Improvements	D-59	4,852,670	3,797,330	2,000,000	500,000	100,000	-	-	11,250,000
500174 - Electric 12kV Upgrade and Extension	D-60	118,854	1,425,146	-	758,000	1,684,000	1,404,000	1,478,000	6,868,000
500176 - Electric Wildfire Risk Mitigation	-	58,590	605,410	-	-	-	-	-	664,000
500177 - Roseville Energy Park Electric Boiler	-	159	-	-	-	-	-	-	159
500178 - Roseville Energy Park Gas Turbine Controls Upgrade	-	293,483	-	-	-	-	-	-	293,483
500179 - Roseville Energy Park Site Security	-	4,503	1,595,497	-	-	-	-	-	1,600,000
500218 - Industrial Switchgear No 1	-	209,178	1,309,822	-	-	-	-	-	1,519,000
500223 - 2090 Hilltop Generator Replacement	-	2,040	497,960	-	-	-	-	-	500,000
500228 - Electric - 60kV Bus Protection Upgrade	D-61	-	747,000	439,000	495,000	883,000	-	-	2,564,000
500229 - Electric - Cirby 12kV Switchgear Replacement	D-62	-	1,060,000	-	1,885,000	-	-	-	2,945,000
500230 - Electric Generation - Continuous Emissions Monitoring Rehab	D-63	-	600,000	-	-	-	-	461,000	1,061,000
500231 - Electric Generation - Duct Burners and Programmable Logic Controllers	-	-	1,787,000	-	-	-	-	-	1,787,000
500232 - Utility Billing - Customer Self-Service Web Portal and Mobile App	D-64	-	200,000	650,000	1,320,000	-	-	-	2,170,000
TOTAL NEW AND EXISTING PROJECTS		**$ 90,547,366**	**$ 41,304,558**	**$25,019,000**	**$18,524,329**	**$17,758,000**	**$18,169,000**	**$13,503,000**	**$ 224,825,253**
Forecasted Projects									
F10001 - Electric - Battery Storage Pilot Project	D-65	-	-	-	-	784,000	1,782,000	-	2,566,000
F10003 - Electric - Fleet Electrification	D-66	-	-	-	-	489,000	-	2,298,000	2,787,000
F10004 - Electric - Foothills Substation 60kV Switch Replacement	D-67	-	-	-	513,000	-	-	-	513,000
F10005 - Electric - Hardrock Battery Bank Addition	D-68	-	-	-	-	204,000	-	-	204,000
F10011 - Electric - Roseville Energy Park Turbine Start Motors	D-69	-	-	-	1,340,000	-	-	-	1,340,000
F10012 - Electric Generation - Control System Modernization	D-70	-	-	-	-	1,130,000	-	-	1,130,000
F10013 - Electric - Roseville Energy Park Gas Compressor Controls Replacement	D-71	-	-	-	516,000	-	-	-	516,000
F10014 - Electric - Roseville Energy Park Water Process Upgrade	D-72	-	-	-	-	1,695,000	-	-	1,695,000
F10015 - Electric - Roseville Energy Park Inlet Chiller	D-73	-	-	-	-	-	6,057,000	-	6,057,000
F10017 - Roseville Power Plant 2 Site Security Improvements	D-74	-	-	-	-	-	821,000	-	821,000
F10018 - Electric - Roseville Energy Park Turbine Control System Upgrade	D-75	-	-	-	-	-	689,000	-	689,000
F10020 - Roseville Energy Park Zero Liquid Discharge Instrumentation Rehabilitation	D-76	-	-	-	723,000	-	-	-	723,000
F10060 - Electric - Vernon Substation Rebuild	D-77	-	-	-	1,267,000	4,490,000	4,001,000	8,251,000	18,009,000
F10061 - Electric - 60kV Circuit Breaker Replacement	D-78	-	-	-	-	1,349,000	-	-	1,349,000
F10062 - Electric - Roseville Park Substation	D-79	-	-	-	-	1,268,000	1,257,000	6,761,000	9,286,000
F10063 - Electric - Roseville Power Plant 2 Motor Control Center Replacement	D-80	-	-	-	-	1,076,000	-	-	1,076,000
F10064 - Electric - Roseville Power Plant 2 Engine Rehab	D-81	-	-	-	-	3,791,000	-	-	3,791,000
TOTAL FORECASTED PROJECTS		**$ -**	**$ -**	**$ -**	**$ 4,359,000**	**$16,276,000**	**$14,607,000**	**$17,310,000**	**$ 52,552,000**
TOTAL DEPARTMENT PROJECTS		**$ 90,547,366**	**$ 41,304,558**	**$25,019,000**	**$22,883,329**	**$34,034,000**	**$32,776,000**	**$30,813,000**	**$ 277,377,253**

Capital Improvement Program

Electric - Creekview Substation

PROJECT NUMBER 500332

CLASSIFICATION Electric

DEPARTMENT Electric Department

LOCATION 3683 Westbrook Boulevard

DESCRIPTION
This project provides funding for the construction of a new 60/12kV substation that will provide electric service to both the Creekview and Amoruso Ranch specific plans.

OPERATING BUDGET IMPACT
Substation personnel will have to perform regular maintenance on all of the new equipment installed in the substation.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/23

COMPLETION DATE
6/30/27

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 14,489,000	**$ 14,489,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6001 - Electric	617,000	606,000	5,367,000	7,899,000	-	14,489,000
TOTAL	**617,000**	**606,000**	**5,367,000**	**7,899,000**	**-**	**14,489,000**

Capital Improvement Program

Electric - Facilities Improvements

PROJECT NUMBER 500333

CLASSIFICATION Electric

DEPARTMENT Electric Department

LOCATION 5120 Phillip Road, 2070 & 2090 Hilltop Circle

DESCRIPTION
This project provides funding for building improvements at 2070 & 2090 Hilltop Circle and the Roseville Energy Park (REP). The project scope includes office space design, construction and equipment to support growth and operational requirements.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/23

COMPLETION DATE
6/30/25

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 500,000	**$ 500,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6001 - Electric	250,000	250,000	-	-	-	500,000
TOTAL	**250,000**	**250,000**	**-**	**-**	**-**	**500,000**

Capital Improvement Program

Electric - Sierra Vista Transformer No 2 Addition

PROJECT NUMBER 500334

CLASSIFICATION Electric

DEPARTMENT Electric Department

LOCATION 1550 Westbrook Boulevard

DESCRIPTION
The Sierra Vista substation was designed to have two transformers, but only one was installed during the original construction. The addition of a second transformer is necessary to meet future customer demand and provide additional system redundancy. Due to supply chain constraints, procuring a substation power transformer will take more than three years, necessitating to initiate the purchase in FY2023-24.

OPERATING BUDGET IMPACT
There is minimal operating budget impact expected from the regular maintenance that will be required on the additional transformer.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/23

COMPLETION DATE
6/30/27

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 2,671,000	**$ 2,671,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6001 - Electric	617,000	606,000	644,000	804,000	-	2,671,000
TOTAL	**617,000**	**606,000**	**644,000**	**804,000**	**-**	**2,671,000**

Electric - Zero Liquid Discharge System Screw Press Upgrade

PROJECT NUMBER 500335

CLASSIFICATION Electric

DEPARTMENT Electric Department

LOCATION Roseville Energy Park - 5120 Phillip Road

DESCRIPTION
The existing belt press at 5120 Phillip Road is undersized for summer operations, which results in upstream Zero Liquid Discharge (ZLD) system backup and does not provide operational redundancy if a malfunction occurs. A new screw press will meet the increased processing load from upstream systems and improve ZLD dewatering system reliability.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/23

COMPLETION DATE
6/30/25

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 2,111,000	**$ 2,111,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6001 - Electric	966,000	1,145,000	-	-	-	2,111,000
TOTAL	**966,000**	**1,145,000**	**-**	**-**	**-**	**2,111,000**

Capital Improvement Program

Electric - Remote Terminal Unit Replacement

PROJECT NUMBER 500336

CLASSIFICATION Electric

DEPARTMENT Electric Department

LOCATION Citywide

DESCRIPTION
This project provides funding to replace end-of-life Remote Terminal Units (RTUs) at various substations. This substation device communicates status and telemetry back to the dispatch center so operators can control the system properly.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/23

COMPLETION DATE
6/30/28

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 2,118,000	**$ 2,118,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6001 - Electric	1,111,000	-	644,000	-	363,000	2,118,000
TOTAL	**1,111,000**	**-**	**644,000**	**-**	**363,000**	**2,118,000**

Electric - Roseville Energy Park Catalyst Upgrade

PROJECT NUMBER 500337

CLASSIFICATION Electric

DEPARTMENT Electric Department

LOCATION 5120 Phillip Road

DESCRIPTION
The Roseville Energy Park utilizes two catalysts to reduce Carbon Monoxide (CO) and Nitric Oxide (NOx) emissions during operation. The catalysts are reaching the end of their anticipated life expectancy. Since plant construction, technological improvements in catalyst design allow for improved flow characteristics resulting in fuel savings for gas turbine operations.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/23

COMPLETION DATE
6/30/25

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 3,222,000	**$ 3,222,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6001 - Electric	1,602,000	1,620,000	-	-	-	3,222,000
TOTAL	**1,602,000**	**1,620,000**	**-**	**-**	**-**	**3,222,000**

Capital Improvement Program

Electric - Utility Billing CIS Redundancy

PROJECT NUMBER 500338

CLASSIFICATION Electric

DEPARTMENT Electric Department

LOCATION Citywide

DESCRIPTION
The Utility Billing Customer Information System (CIS) redundancy project will be a phased approach to assess, plan, and implement high availability, disaster recovery, and business continuity planning for the City's production CIS. This project will design and implement a solution that ensures redundancy, backup planning, and failover/failback procedures that meet the City's and customer's business needs.

OPERATING BUDGET IMPACT
There will be minor ongoing maintenance costs associated with the completion of this project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/23

COMPLETION DATE
6/30/26

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 1,000,000	**$ 1,000,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6101 - Water Operations	58,334	108,334	-	-	-	166,668
6201 - Wastewater Operations	58,333	108,333	-	-	-	166,666
6301 - Waste Services Operations	58,333	108,333	-	-	-	166,666
6001 - Electric	175,000	325,000	-	-	-	500,000
TOTAL	**350,000**	**650,000**	**-**	**-**	**-**	**1,000,000**

Capital Improvement Program

Electric New Services

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Enhance economic vitality

START DATE
7/1/19

COMPLETION DATE
6/30/28

PROJECT STATUS
Construction

PROJECT NUMBER 290001

CLASSIFICATION Electric

DEPARTMENT Electric Department

LOCATION Citywide

DESCRIPTION
This multi-year project provides funding to design and construct new electric services to support residential and commercial development. The construction includes installing new 12kV underground cable, padmount switchgear and transformers in order to provide electrical service to new construction. The budget assumptions for this project are based on direct conversations with developers about their plans for future construction as well as engineering expertise. A detailed list of anticipated projects and associated budget has been developed to project the five-year budget needs. Since this work is for new construction and development, developers are billed directly for the work related to this project.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
$ 20,760,752	$ 5,639,248	$ 22,600,000	**$ 49,000,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6001 - Electric	5,400,000	4,000,000	4,400,000	4,400,000	4,400,000	22,600,000
TOTAL	**5,400,000**	**4,000,000**	**4,400,000**	**4,400,000**	**4,400,000**	**22,600,000**

Capital Improvement Program

Electric Relay Replacement

PROJECT NUMBER 400041

CLASSIFICATION Electric

DEPARTMENT Electric Department

LOCATION Citywide

DESCRIPTION
This project provides funding to replace and upgrade 12 Kilovolt (kV) and 60 kV protective relays that have reached the end of their useful lives. Protective relays are used in the power delivery system to detect faults (short circuits) and operate appropriate circuit breakers to isolate faults. Replacement of these devices is critical to maintaining system reliability and protecting against equipment damage.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/19

COMPLETION DATE
6/30/28

PROJECT STATUS
Construction

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
$ 4,021,909	$ 847,093	$ 398,000	**$ 5,267,002**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6001 - Electric	-	-	142,000	-	256,000	398,000
TOTAL	**-**	**-**	**142,000**	**-**	**256,000**	**398,000**

Capital Improvement Program

Electric Cable Replacement

PROJECT NUMBER 400042

CLASSIFICATION Electric

DEPARTMENT Electric Department

LOCATION Citywide

DESCRIPTION
This project provides funding to replace and upgrade 12 Kilovolt (kV) underground cables that have reached the end of their service life. The cables are identified for replacement before failure to maintain system reliability. The identification process is based on the cable's age, estimated lifespan, and previous outage information.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/19

COMPLETION DATE
6/30/28

PROJECT STATUS
Construction

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
$ 4,634,153	$ 933,849	$ 8,439,000	**$ 14,007,002**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6001 - Electric	-	1,572,000	1,752,000	2,503,000	2,612,000	8,439,000
TOTAL	**-**	**1,572,000**	**1,752,000**	**2,503,000**	**2,612,000**	**8,439,000**

Capital Improvement Program

Electric 60kV Power Line Restringing

PROJECT NUMBER 400043

CLASSIFICATION Electric

DEPARTMENT Electric Department

LOCATION Citywide

DESCRIPTION
This project provides funding to upgrade existing 60kV line ratings by increasing separation between 60kV conductors and adjacent facilities.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/19

COMPLETION DATE
6/30/26

PROJECT STATUS
Construction

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
$ 339,393	$ 347,607	$ 759,000	**$ 1,446,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6001 - Electric	241,000	279,000	239,000	-	-	759,000
TOTAL	**241,000**	**279,000**	**239,000**	**-**	**-**	**759,000**

Electric Generation - Roseville Power Plant 2 Rehabilitation

PROJECT NUMBER 400085

CLASSIFICATION Electric

DEPARTMENT Electric Department

LOCATION 2155 Nichols Drive, Rocklin

DESCRIPTION
Following a site condition assessment, this capital improvement project provides funding to rehabilitate the Roseville Power Plant 2 (RPP2). Rehabilitation may include improvements to the electric control metering and protection equipment, conversion to digital turbine controls, and other recommended improvements and upgrades.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/15

COMPLETION DATE
6/30/28

PROJECT STATUS
Construction

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
$ 11,939,394	$ 932,605	$ 2,333,000	**$ 15,204,999**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6001 - Electric	386,000	367,000	376,000	319,000	885,000	2,333,000
TOTAL	**386,000**	**367,000**	**376,000**	**319,000**	**885,000**	**2,333,000**

Electric - Advanced Metering Infrastructure

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/16

COMPLETION DATE
6/30/25

PROJECT STATUS
Construction

PROJECT NUMBER 400113

CLASSIFICATION Electric

DEPARTMENT Electric Department

LOCATION Citywide

DESCRIPTION

Roseville Electric faces increasing demands to provide meter data to customers to comply with new regulations and to meet increased customer expectations. Many Roseville Electric Utility customers, and especially customers with electric vehicles and solar panels, are requesting pricing options such as Time of Use (TOU) rates. A modern Advanced Metering Infrastructure (AMI) system is required to offer TOU rates to these customers. AMI would introduce two-way communication for meters, allowing remote reads and expanded interaction between the utility and its customers. An AMI system also provides customers a detailed view of their electricity usage and allows them to make changes to increase the efficient use of electricity. This project progresses from a business case, through a third-party implementation, and finishes with the AMI system being installed and operating.

OPERATING BUDGET IMPACT

Once the project is complete, there will be various ongoing system/software maintenance and licensing fees to be funded by the Electric and Environmental Utilities operating budgets.

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
$ 7,780,110	$ 7,169,891	$ 11,410,329	**$ 26,360,330**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6001 - Electric	9,443,000	1,967,329	-	-	-	11,410,329
TOTAL	**9,443,000**	**1,967,329**	**-**	**-**	**-**	**11,410,329**

Capital Improvement Program

Electric - Grid Modernization

PROJECT NUMBER 500044

CLASSIFICATION Electric

DEPARTMENT Electric Department

LOCATION Citywide

DESCRIPTION
This project will fund the installation of next-generation communication equipment along with technology that will help crews locate line faults more quickly.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/19

COMPLETION DATE
6/30/28

PROJECT STATUS
Construction

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
$ 62,380	$ 828,620	$ 1,153,000	**$ 2,044,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6001 - Electric	-	-	375,000	384,000	394,000	1,153,000
TOTAL	**-**	**-**	**375,000**	**384,000**	**394,000**	**1,153,000**

Capital Improvement Program

Electric - Street Light Relocation

PROJECT NUMBER 500068

CLASSIFICATION Electric

DEPARTMENT Electric Department

LOCATION Diamond Oaks Road

DESCRIPTION
This project will relocate streetlights in selected areas, to resolve concerns with partially blocked sidewalks in some locations within the City.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/19

COMPLETION DATE
6/30/24

PROJECT STATUS
Construction

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
$ 290,194	$ 158,806	$ 153,000	**$ 602,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6001 - Electric	153,000	-	-	-	-	153,000
TOTAL	**153,000**	**-**	**-**	**-**	**-**	**153,000**

Capital Improvement Program

Electric - Landscape Improvements

PROJECT NUMBER 500079

CLASSIFICATION Electric

DEPARTMENT Electric Department

LOCATION 850 Galleria Boulevard

DESCRIPTION
This project will add new landscaping along the frontage of the Berry Street substation to improve the aesthetic appearance and reduce the weeds and dead grass that can become a fire hazard.

OPERATING BUDGET IMPACT
This project will generate additional maintenance costs that will be included in existing landscape maintenance agreements.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
12/1/19

COMPLETION DATE
6/30/26

PROJECT STATUS
Construction

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
$ 325,149	$ 734,851	$ 639,000	**$ 1,699,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6001 - Electric	-	-	639,000	-	-	639,000
TOTAL	**-**	**-**	**639,000**	**-**	**-**	**639,000**

Electric Generation - Roseville Energy Park Rehabilitation

PROJECT NUMBER 500096

CLASSIFICATION Electric

DEPARTMENT Electric Department

LOCATION 5120 Phillip Road

DESCRIPTION
The Roseville Energy Park (REP) rehabilitation project provides funding for piping upgrades, small-bore valve upgrades, boiler lining and casing modifications, minor upgrades to ancillary equipment, facilities rehabilitation, and correction of issues arising from plant cycling operations.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/20

COMPLETION DATE
6/30/28

PROJECT STATUS
Construction

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
$ 152,985	$ 526,015	$ 4,761,000	**$ 5,440,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6001 - Electric	634,000	504,000	513,000	456,000	2,654,000	4,761,000
TOTAL	**634,000**	**504,000**	**513,000**	**456,000**	**2,654,000**	**4,761,000**

Capital Improvement Program

Electric - Substation Security Upgrades

PROJECT NUMBER 500097

CLASSIFICATION Electric

DEPARTMENT Electric Department

LOCATION Citywide

DESCRIPTION
The Electric Department currently maintains 18 substations and two switchyards that are an integral part of providing power to the City's electric customers. Collectively, these substations distribute and transfer 100% of the power delivered to the City's internal electric grid. This project is requested to upgrade security measures at various substation locations with technology and infrastructure that will enhance the safety and security of the facilities. Upgrades include increasing the integrity of fencing and gates as well as the installation of digitally recorded camera systems.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/20

COMPLETION DATE
6/30/25

PROJECT STATUS
Construction

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	$ 640,000	$ 160,000	**$ 800,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6001 - Electric	160,000	-	-	-	-	160,000
TOTAL	**160,000**	**-**	**-**	**-**	**-**	**160,000**

116 S. Grant Street Building Improvements

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/20

COMPLETION DATE
6/30/27

PROJECT STATUS
Construction

PROJECT NUMBER 500160

CLASSIFICATION Electric

DEPARTMENT Electric Department

LOCATION 116 S. Grant Street

This project provides funding for building improvements for the 116 S. Grant Street building. The project scope includes office space design and construction to support customer service functions, such as utility billing and customer solutions. Funding provided through the Public Facilities Fund during FY2023-24 is for tenant improvements related to the relocation of Police staff.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
$ 4,852,670	$ 3,797,330	$ 2,600,000	**$ 11,250,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
3355 - Public Facilities	1,000,000	-	-	-	-	1,000,000
6001 - Electric	1,000,000	500,000	100,000	-	-	1,600,000
TOTAL	**2,000,000**	**500,000**	**100,000**	**-**	**-**	**2,600,000**

Capital Improvement Program

Electric 12kV Upgrade and Extension

PROJECT NUMBER 500174

CLASSIFICATION Electric

DEPARTMENT Electric Department

LOCATION Citywide

DESCRIPTION
This project provides funding to upgrade and extend 12kV overhead and underground cables to increase the distribution system capacity.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/21

COMPLETION DATE
6/30/28

PROJECT STATUS
Construction

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
$ 118,854	$ 1,425,146	$ 5,324,000	**$ 6,868,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6001 - Electric	-	758,000	1,684,000	1,404,000	1,478,000	5,324,000
TOTAL	**-**	**758,000**	**1,684,000**	**1,404,000**	**1,478,000**	**5,324,000**

Capital Improvement Program

Electric - 60kV Bus Protection Upgrade

PROJECT NUMBER 500228

CLASSIFICATION Electric

DEPARTMENT Electric Department

LOCATION Citywide

DESCRIPTION
This project provides funding for the installation of relays at various substations that currently do not have dedicated bus protection. These relays open and close circuits by receiving electrical signals and will improve system reliability through relay coordination and fault clearing times.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon completion of this project.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Deliver exceptional City services

START DATE
7/1/22

COMPLETION DATE
6/30/26

PROJECT STATUS
Construction

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	$ 747,000	$ 1,817,000	**$ 2,564,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6001 - Electric	439,000	495,000	883,000	-	-	1,817,000
TOTAL	**439,000**	**495,000**	**883,000**	**-**	**-**	**1,817,000**

Capital Improvement Program

Electric - Cirby 12kV Switchgear Replacement

PROJECT NUMBER 500229

CLASSIFICATION Electric

DEPARTMENT Electric Department

LOCATION 1201 Gabriellie Drive

DESCRIPTION
This project provides funding for the replacement and upgrade of the end of life 12kV switchgear at Cirby Substation. The switchgear is used to distribute electricity from the substation transformer to the 12kV distribution system.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon completion of this project.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Deliver exceptional City services

START DATE
7/1/22

COMPLETION DATE
6/30/25

PROJECT STATUS
Construction

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	$ 1,060,000	$ 1,885,000	**$ 2,945,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6001 - Electric	-	1,885,000	-	-	-	1,885,000
TOTAL	**-**	**1,885,000**	**-**	**-**	**-**	**1,885,000**

Electric Generation - Continuous Emissions Monitoring Rehab

PROJECT NUMBER 500230

CLASSIFICATION Electric

DEPARTMENT Electric Department

LOCATION Roseville Energy Park

DESCRIPTION
The Continuous Emissions Monitoring (CEMS) Programmable Logic Controller (PLC) and associated computer equipment are thirteen years old and reaching end-of-life. This rehabilitation project replaces the CEMS PLC and associated equipment. This project will require out-of-state travel for the factory acceptance testing at a location to be determined. Staff estimates additional capital and labor costs for FY2027-28.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/22

COMPLETION DATE
6/30/28

PROJECT STATUS
Planning

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	$ 600,000	$ 461,000	**$ 1,061,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6001 - Electric	-	-	-	-	461,000	461,000
TOTAL	**-**	**-**	**-**	**-**	**461,000**	**461,000**

Utility Billing - Customer Self-Service Web Portal and Mobile App

PROJECT NUMBER 500232

CLASSIFICATION Electric

DEPARTMENT Electric Department

LOCATION Citywide

DESCRIPTION
This Utility Customer Self-Service (CSS) Web Portal and Mobile App will replace the current CSS portal, which has to be replaced within four years, integrate the new AMI data, and add service request functions to provide an improved online customer self-service experience. This project is a three-phase project to procure and implement the solution. The first phase will be to select and procure an experienced consulting company to assist with the assessment and procurement of the Utility CSS Web Portal and Mobile App. The second phase includes selection and procurement, and the third phase is the implementation.

OPERATING BUDGET IMPACT
Operating budget impacts include ongoing licensing and maintenance fees.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Deliver exceptional City services

START DATE
7/1/22

COMPLETION DATE
6/30/25

PROJECT STATUS
Planning

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	$ 200,000	$ 1,970,000	**$ 2,170,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6130 - Water Rehabilitation	141,684	220,044	-	-	-	361,728
6230 - Wastewater Rehabilitation	141,684	220,044	-	-	-	361,728
6330 - Waste Services Rehabilitation	141,632	219,912	-	-	-	361,544
6001 - Electric	225,000	660,000	-	-	-	885,000
TOTAL	**650,000**	**1,320,000**	**-**	**-**	**-**	**1,970,000**

Capital Improvement Program

Electric - Battery Storage Pilot Project

PROJECT NUMBER F10001

CLASSIFICATION Electric

DEPARTMENT Electric Department

LOCATION Hilltop Circle

DESCRIPTION
This project provides funding for the installation of a padmount 500kW, four-hour battery bank that will be connected directly to the 12kV distribution system. This battery bank will help mitigate distribution system upgrades that will be necessary to provide Fleet with electric vehicle charging at the Corporation Yard. This battery bank will also have the ability to be dispatched as a generation resource, giving the City experience with the use of battery banks, which will be a large part of the electrical grid in the future.

OPERATING BUDGET IMPACT
Substation and line personnel will have to perform regular maintenance on the new battery bank.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/25

COMPLETION DATE
6/30/27

PROJECT STATUS
Forecasted

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 2,566,000	**$ 2,566,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6001 - Electric	-	-	784,000	1,782,000	-	2,566,000
TOTAL	**-**	**-**	**784,000**	**1,782,000**	**-**	**2,566,000**

Capital Improvement Program

Electric - Fleet Electrification

PROJECT NUMBER F10003

CLASSIFICATION Electric

DEPARTMENT Electric Department

LOCATION 2070 Hilltop Circle

DESCRIPTION
This project provides funding for the installation of infrastructure to provide electric vehicle (EV) charging to a future all-EV fleet based on the anticipated California Air Resources Board (CARB) Advanced Clean Fleet (ACF) Rule.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon completion of this project.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/25

COMPLETION DATE
6/30/28

PROJECT STATUS
Forecasted

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 2,787,000	**$ 2,787,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6001 - Electric	-	-	489,000	-	2,298,000	2,787,000
TOTAL	**-**	**-**	**489,000**	**-**	**2,298,000**	**2,787,000**

Electric - Foothills Substation 60kV Switch Replacement

PROJECT NUMBER F10004

CLASSIFICATION Electric

DEPARTMENT Electric Department

LOCATION 8120 Foothills Boulevard

DESCRIPTION
This project provides funding for the replacement of all of the 60kV disconnect switches at the Foothills substation. The existing switches have reached the end of life, are difficult to operate, and require frequent maintenance.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon completion of this project.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Deliver exceptional City services

START DATE
7/1/24

COMPLETION DATE
6/30/25

PROJECT STATUS
Forecasted

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 513,000	**$ 513,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6001 - Electric	-	513,000	-	-	-	513,000
TOTAL	**-**	**513,000**	**-**	**-**	**-**	**513,000**

Capital Improvement Program

Electric Hardrock Battery Bank Addition

PROJECT NUMBER F10005

CLASSIFICATION Electric

DEPARTMENT Electric Department

LOCATION 1489 Rocky Ridge Drive

DESCRIPTION
This project provides funding to add a second battery bank to the control building at the Hardrock substation. Batteries are critical pieces of equipment in the substation that allow the substation and protection equipment to operate as normal in the event of a power outage. Having a redundant battery bank is necessary to maintain system reliability.

OPERATING BUDGET IMPACT
There is minimal operating budget impact expected from the regular maintenance that will be required on the additional battery bank.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Deliver exceptional City services

START DATE
7/1/25

COMPLETION DATE
6/30/26

PROJECT STATUS
Forecasted

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 204,000	**$ 204,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6001 - Electric	-	-	204,000	-	-	204,000
TOTAL	**-**	**-**	**204,000**	**-**	**-**	**204,000**

Capital Improvement Program

Roseville Energy Park Turbine Start Motors

PROJECT NUMBER F10011

CLASSIFICATION Electric

DEPARTMENT Electric Department

LOCATION 5120 Phillip Road

DESCRIPTION
The Roseville Energy Park (REP) utilizes large electric motors to start up the gas turbines. These motors, and associated electrical equipment, are reaching end of life and are no longer commercially available. This project will replace the motors and electrical equipment to improve plant reliability. This upgrade also includes improved cooling technology to ensure proper motor operations during the hottest months of the year.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/24

COMPLETION DATE
6/30/25

PROJECT STATUS
Forecasted

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 1,340,000	**$ 1,340,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6001 - Electric	-	1,340,000	-	-	-	1,340,000
TOTAL	**-**	**1,340,000**	**-**	**-**	**-**	**1,340,000**

Electric - Generation Control System Modernization

PROJECT NUMBER F10012

CLASSIFICATION Electric

DEPARTMENT Electric Department

LOCATION Citywide

DESCRIPTION
Generation control systems consist of multiple components that have varying life expectancies and potential security risks as technology advances. This project will modernize individual components of the aging systems to ensure continued reliable operation.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/25

COMPLETION DATE
6/30/26

PROJECT STATUS
Forecasted

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 1,130,000	**$ 1,130,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6001 - Electric	-	-	1,130,000	-	-	1,130,000
TOTAL	**-**	**-**	**1,130,000**	**-**	**-**	**1,130,000**

Roseville Energy Park Gas Compressor Controls Replacement

PROJECT NUMBER F10013

CLASSIFICATION Electric

DEPARTMENT Electric Department

LOCATION 5120 Phillip Road

DESCRIPTION
In the event of low gas pressure, the Roseville Energy Park (REP) utilizes three gas-compressing stations. The gas compressors are each independently controlled by a programmable logic controller (PLC), which is at the end of life and no longer supported. This project will upgrade the controllers to the current REP standard or equivalent.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/24

COMPLETION DATE
6/30/25

PROJECT STATUS
Forecasted

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 516,000	**$ 516,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6001 - Electric	-	516,000	-	-	-	516,000
TOTAL	**-**	**516,000**	**-**	**-**	**-**	**516,000**

Electric - Roseville Energy Park Water Process Upgrade

PROJECT NUMBER F10014

CLASSIFICATION Electric

DEPARTMENT Electric Department

LOCATION 5120 Phillip Road

DESCRIPTION
Roseville Energy Park's (REP) zero liquid discharge (ZLD) plant utilizes high efficiency reverse osmosis (HERO) to process waste streams and produce pure water for the REP. This project will upgrade the existing HERO to correct existing operational constraints and ensure water production needs will be met well into the future. This project will improve plant reliability.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/25

COMPLETION DATE
6/30/26

PROJECT STATUS
Forecasted

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 1,695,000	**$ 1,695,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6001 - Electric	-	-	1,695,000	-	-	1,695,000
TOTAL	**-**	**-**	**1,695,000**	**-**	**-**	**1,695,000**

Capital Improvement Program

Electric - Roseville Energy Park Inlet Chiller

PROJECT NUMBER F10015

CLASSIFICATION Electric

DEPARTMENT Electric Department

LOCATION 5120 Phillip Road

DESCRIPTION
The Roseville Energy Park's (REP) two gas turbine generators currently utilize evaporative cooling in the summer to cool the air entering the engines. This project will replace the evaporative coolers with chiller systems to further reduce inlet temperatures and lower the consumption of pure water at the facility. This project will have a net benefit of an estimated 3-6MW of capacity during the summer months, which will improve plant performance.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/26

COMPLETION DATE
6/30/28

PROJECT STATUS
Forecasted

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 6,057,000	**$ 6,057,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6001 - Electric	-	-	-	6,057,000	-	6,057,000
TOTAL	**-**	**-**	**-**	**6,057,000**	**-**	**6,057,000**

Roseville Power Plant 2 Site Security Improvements

PROJECT NUMBER F10017

CLASSIFICATION Electric

DEPARTMENT Electric Department

LOCATION Roseville Power Plant 2

DESCRIPTION
This project provides funding for site security improvements to enhance physical security at the Roseville Power Plant 2. These improvements include enhanced fencing, video surveillance, and improved signage.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/26

COMPLETION DATE
6/30/27

PROJECT STATUS
Forecasted

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 821,000	**$ 821,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6001 - Electric	-	-	-	821,000	-	821,000
TOTAL	**-**	**-**	**-**	**821,000**	**-**	**821,000**

Electric - Roseville Energy Park Turbine Control System Upgrade

PROJECT NUMBER F10018

CLASSIFICATION Electric

DEPARTMENT Electric Department

LOCATION 5120 Phillip Road

DESCRIPTION
The Roseville Energy Park's (REP) gas turbines use the Siemens T3000 control system. This project will modernize the gas turbine control system to ensure continued, safe, and reliable operation.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/26

COMPLETION DATE
6/30/27

PROJECT STATUS
Forecasted

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 689,000	**$ 689,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6001 - Electric	-	-	-	689,000	-	689,000
TOTAL	**-**	**-**	**-**	**689,000**	**-**	**689,000**

Roseville Energy Park Zero Liquid Discharge Instrumentation Rehabilitation

PROJECT NUMBER F10020

CLASSIFICATION Electric

DEPARTMENT Electric Department

LOCATION 5120 Phillip Road

DESCRIPTION
The Zero Liquid Discharge plant processes all of the Roseville Energy Park (REP) waste streams to recover water that is returned to the plant processes. Due to aging instrumentation and an increased need for reliable summer operations, outdated instrumentation and communications control hardware will be updated to current standards of the REP improving process reliability.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/24

COMPLETION DATE
6/30/25

PROJECT STATUS
Forecasted

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 723,000	**$ 723,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6001 - Electric	-	723,000	-	-	-	723,000
TOTAL	**-**	**723,000**	**-**	**-**	**-**	**723,000**

Capital Improvement Program

Electric - Vernon Substation Rebuild

PROJECT NUMBER F10060

CLASSIFICATION Electric

DEPARTMENT Electric Department

LOCATION 110 E Street

DESCRIPTION
Major equipment at the existing Vernon substation is reaching the end of life. Additionally, with increased development in downtown Roseville, it has become necessary to increase the capacity and redundancy of the substation. The rebuild of the substation will include a redundant 60kV feed and a redundant substation transformer.

OPERATING BUDGET IMPACT
Adding an additional 60kV feed and substation transformer will require maintenance by substation personnel.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/24

COMPLETION DATE
6/30/28

PROJECT STATUS
Forecasted

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 18,009,000	**$ 18,009,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6001 - Electric	-	1,267,000	4,490,000	4,001,000	8,251,000	18,009,000
TOTAL	**-**	**1,267,000**	**4,490,000**	**4,001,000**	**8,251,000**	**18,009,000**

Capital Improvement Program

Electric - 60kv Circuit Breaker Replacement

PROJECT NUMBER F10061

CLASSIFICATION Electric

DEPARTMENT Electric Department

LOCATION Citywide

DESCRIPTION
Circuit breakers are electrical equipment used to protect major system components such as 60kV power lines and 60/12kV transformers. As they begin to reach end of life, they must be replaced in advance of failure to prevent damage to other electrical equipment. This project is for the replacement of end of life 60kV circuit breakers.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Deliver exceptional City services

START DATE
7/1/25

COMPLETION DATE
6/30/26

PROJECT STATUS
Forecasted

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 1,349,000	**$ 1,349,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6001 - Electric	-	-	1,349,000	-	-	1,349,000
TOTAL	**-**	**-**	**1,349,000**	**-**	**-**	**1,349,000**

Capital Improvement Program

Electric - Roseville Park Substation

PROJECT NUMBER F10062

CLASSIFICATION Electric

DEPARTMENT Electric Department

LOCATION 6382 Phillip Rd

DESCRIPTION
A 200+ acre parcel in the Reason Farms area is in the early stages of the development process for consideration to be rezoned. The area under consideration for development currently has minimal electrical capacity for the project. If rezoned, it is anticipated that the project's electrical demand will exceed the capacity of the area and will require the construction of a new electric substation.

OPERATING BUDGET IMPACT
Adding a new sustation will require additional regular maintenance by substation personnel.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Deliver exceptional City services

START DATE
7/1/25

COMPLETION DATE
6/30/29

PROJECT STATUS
Forecasted

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 9,286,000	**$ 9,286,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6001 - Electric	-	-	1,268,000	1,257,000	6,761,000	9,286,000
TOTAL	**-**	**-**	**1,268,000**	**1,257,000**	**6,761,000**	**9,286,000**

Capital Improvement Program

Electric - Roseville Power Plant 2 Motor Control Center Replacement

PROJECT NUMBER F10063

CLASSIFICATION Electric

DEPARTMENT Electric Department

LOCATION Roseville Power Plant 2

DESCRIPTION
Roseville Power Plant 2 (RPP2) balance of plant electrical room (BOPER) and gas turbine package motor control centers (MCC) are at the end of life and are no longer supported by the original manufacturers. This project will upgrade the equipment to modern design standards and ensure the continued reliability of RPP2.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/25

COMPLETION DATE
6/30/26

PROJECT STATUS
Forecasted

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 1,076,000	**$ 1,076,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6001 - Electric	-	-	1,076,000	-	-	1,076,000
TOTAL	**-**	**-**	**1,076,000**	**-**	**-**	**1,076,000**

Capital Improvement Program

Electric - Roseville Power Plant 2 Engine Rehab

PROJECT NUMBER F10064

CLASSIFICATION Electric

DEPARTMENT Electric Department

LOCATION Roseville Power Plant 2

DESCRIPTION
Borescope inspections on the engine conducted this year showed cracking and internal engine wear approaching design limits for operation. Engine rehabilitation consists of replacing rotor and stator nozzle elements, refurbishing the turbine case, replacing worn seals, performing in depth mechanical inspections, and re-commissioning the unit to improve safety and reliability of the engine.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/25

COMPLETION DATE
6/30/26

PROJECT STATUS
Forecasted

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 3,791,000	**$ 3,791,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6001 - Electric	-	-	3,791,000	-	-	3,791,000
TOTAL	**-**	**-**	**3,791,000**	**-**	**-**	**3,791,000**

General Government Projects Summary: FY2023-24 through FY2027-28

Project	Page	Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total Project
Existing Projects									
289999 - Development Consolidated Billing	-	-	-	5,850,000	-	-	-	-	5,850,000
400098 - Blue Oaks Boulevard Project	-	394,619	-	-	-	-	-	-	394,619
500071 - Westpark Drive Extension	-	1,683,576	(1)	-	-	-	-	-	1,683,575
500163 - Post Office Tenant Improvements	-	275,000	-	-	-	-	-	-	275,000
500304 - Entrepreneurship Center	-	74,039	1,087,961	-	-	-	-	-	1,162,000
500319 - City Law Replacement	-	-	39,930	-	-	-	-	-	39,930
700050 - GCMS - Hazmat Spectrometer	-	-	187,395	-	-	-	-	-	187,395
TOTAL PROJECTS		**$ 2,427,234**	**$ 1,315,285**	**$ 5,850,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 9,592,519**

Parks, Recreation & Libraries Projects Summary: FY2023-24 through FY2027-28

Project	Page	Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total Project
New Projects									
500351 - C-63 Neighborhood Park	D-86	-	-	160,000	1,040,000	-	-	-	1,200,000
500352 - DF-50 Neighborhood Park	D-87	-	-	156,000	-	160,000	694,884	-	1,010,884
500353 - CO-61 Neighborhood Park	D-88	-	-	170,000	1,255,607	-	-	-	1,425,607
500354 - FD-50 Neighborhood Park	D-89	-	-	110,000	739,936	-	-	-	849,936
500355 - Fiddyment Homestead	D-90	-	-	150,000	-	-	2,685,000	-	2,835,000
500384 - Downtown Library Public Service Desk - Security Upgrades	D-91	-	-	175,000	-	-	-	-	175,000
500385 - Hall Park Play Structure Replacement	D-92	-	-	185,764	-	-	-	-	185,764
500386 - Maidu Community Center Digital Reader Board-Street Sign	D-93	-	-	50,000	-	-	-	-	50,000
500387 - Mike Shellito Indoor Pool - Lap Pool Heater	D-94	-	-	150,000	-	-	-	-	150,000
500388 - Roseville Aquatics Complex Picnic Tables Shade Structure	D-95	-	-	78,300	-	-	-	-	78,300
500389 - Roseville Aquatics Complex Pools Equipment Replacement	D-96	-	-	106,700	-	-	-	-	106,700
500390 - Roseville Aquatics Complex Locker Rooms and Showers	D-97	-	-	55,000	1,035,000	-	-	-	1,090,000
500392 - Twinwood Park Play Structure Replacement	D-98	-	-	163,909	-	-	-	-	163,909
500393 - Veterans Park South Play Structure Replacement	D-99	-	-	185,764	-	-	-	-	185,764
500394 - Woodcreek Golf Club Bunker Renovation	D-100	-	-	400,000	-	-	-	-	400,000
Existing Projects									
400004 - Park Site 56 Gibson Park	-	248,974	4,701,556	-	-	-	-	-	4,950,530
400007 - Harry Crabb Park	-	8,343,809	66,501	-	-	-	-	-	8,410,310
400019 - WRSP Community Center & Pistachio Regional Park (F-56)	-	7,434,905	470,387	-	-	-	-	-	7,905,292
400067 - Apollo Dog Park - NC-57	D-101	37,767	224,852	12,000	-	-	-	-	274,619
400068 - Roseville Soccer Complex	D-102	2,064,028	49,032,238	12,025,000	-	-	-	-	63,121,266
400118 - Denio Family Park - Parcel F-54	D-103	255,114	2,444,887	40,000	-	1,250,000	-	-	3,990,001
400122 - Saugstad Park Renovations	D-104	7,696	1,798,851	-	1,000,000	-	-	-	2,806,547
400125 - Roseville Aquatics Complex (RAC) Pool Rehabilitation	-	1,578,851	-	-	-	-	-	-	1,578,851
400136 - Maidu Trail Improvements	-	70,525	55,675	-	-	-	-	-	126,200
400159 - Recreation Capital Replacement	-	100,509	27,690	-	-	-	-	-	128,199
500040 - Riego Creek Park - F-51	-	163,773	5,436,227	-	-	-	-	-	5,600,000
500041 - W-50E Park Site	-	-	100,000	-	-	-	-	-	100,000
500042 - W-50C Neighborhood Park	-	821,721	568,279	-	-	-	-	-	1,390,000
500076 - Central Park Phase III	-	5,860,476	63,526	-	-	-	-	-	5,924,002
500090 - Recreation Management Software Replacement	-	65,536	134,464	-	-	-	-	-	200,000
500100 - John Byouk Park - JM-50	-	85,747	2,539,253	-	-	-	-	-	2,625,000
500101 - Audrey Huisking Park - W-50D	-	122,240	1,067,760	-	-	-	-	-	1,190,000
500102 - Solaire Park - WB-50	-	93,074	2,374,415	-	-	-	-	-	2,467,489
500105 - Johnson Pool Upgrades - Phase 1	-	86,017	63,983	-	-	-	-	-	150,000
500107 - Maidu Skate Track	D-105	-	84,500	105,000	-	-	-	-	189,500

Parks, Recreation & Libraries Projects Summary: FY2023-24 through FY2027-28

Project	Page	Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total Project
500109 - Royer Park Play Structure	-	25,536	703,417	-	-	-	-	-	728,952
500158 - Diamond Creek Park Renovations and Upgrades	-	161,187	138,813	-	-	-	-	-	300,000
500185 - FD-51 Neighborhood Park	-	-	100,000	-	-	-	-	-	100,000
500187 - Kenwood Oaks Park Play Structure Replacement	-	-	168,800	-	-	-	-	-	168,800
500188 - Roseville Aquatics Center Slide and Play Pool Replacement	-	1,871,763	378,237	-	-	-	-	-	2,250,000
500203 - Maidu Softball Restroom Upgrades	-	21,920	143,080	-	-	-	-	-	165,000
500239 - Blue Oaks Park Play Structure Replacement	-	-	169,744	-	-	-	-	-	169,744
500240 - Concession Facility at Royer Park	-	-	200,000	-	-	-	-	-	200,000
500241 - KT-52 School Park	D-106	-	170,000	3,408,596	-	-	-	-	3,578,596
500242 - Lockridge Park Play Structure Replacement	-	-	169,744	-	-	-	-	-	169,744
500243 - Mahany Park Tennis Court Refurbishment	-	4,954	1,106,545	-	-	-	-	-	1,111,499
500244 - Mark White Park Play Structure Replacement	-	-	169,744	-	-	-	-	-	169,744
500245 - Roseville Aquatics Complex - Competition Pool Heater	-	-	140,000	-	-	-	-	-	140,000
500246 - Weber Park Renovations	D-107	-	3,324,869	2,025,000	-	-	-	-	5,349,869
500289 - JM-51 Neighborhood Park	-	150,271	-	-	-	-	-	-	150,271
500290 - JM-52 Neighborhood Park	-	118,055	-	-	-	-	-	-	118,055
500296 - Library Self Check Out Equipment	-	-	800,000	-	-	-	-	-	800,000
500298 - Johnson Pool Renovations	D-108	-	3,961,001	400,000	-	-	-	-	4,361,001
500307 - Erven Park Play Structure Replacement	-	-	230,000	-	-	-	-	-	230,000
500308 - Pineschi Park Play Structure Replacement	-	-	270,000	-	-	-	-	-	270,000
500309 - Stephenson Park Play Structure Replacement	-	-	170,000	-	-	-	-	-	170,000
500311 - Adventure Club Westbrook facility	-	-	637,500	-	-	-	-	-	637,500
500312 - Adventure Club Rex Fortune facility	-	-	637,500	-	-	-	-	-	637,500
500323 - Parking Lot at the Maidu Soccer Fields	-	-	450,000	-	-	-	-	-	450,000
700027 - Maidu Fitness Pods	-	146,994	3,006	-	-	-	-	-	150,000
700049 - Sports Field Fencing	-	-	815,000	-	-	-	-	-	815,000
TOTAL NEW AND EXISTING PROJECTS		**$ 29,941,442**	**$ 86,312,043**	**$20,312,033**	**$ 5,070,543**	**$ 1,410,000**	**$ 3,379,884**	**$ -**	**$ 146,425,945**
Forecasted Projects									
F10022 - C-62 Neighborhood Park	D-109	-	-	-	-	855,932	-	-	855,932
F10024 - CG-50 Neighborhood Park	D-110	-	-	-	-	-	3,099,578	-	3,099,578
F10028 - FD-52 Neighborhood Park	D-111	-	-	-	-	2,229,074	-	-	2,229,074
F10029 - FD-53 Neighborhood Park	D-112	-	-	-	-	-	3,809,694	-	3,809,694
F10032 - KT-51 Neighborhood Park	D-113	-	-	-	-	1,322,565	-	-	1,322,565
F10033 - Pistachio Regional Park - Phase 2	D-114	-	-	-	150,000	-	4,925,000	-	5,075,000
F10034 - WB-52 Neighborhood Park	D-115	-	-	-	-	-	712,240	-	712,240
F10035 - Baquera Park Play Structure Replacement	D-116	-	-	-	-	-	214,929	-	214,929

Parks, Recreation & Libraries Projects Summary: FY2023-24 through FY2027-28

Project	Page	Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total Project
F10036 - Besana Park Play Structure Replacement	D-117	-	-	-	-	197,076	-	-	197,076
F10037 - Cambria Park Play Structure Replacement	D-118	-	-	-	-	-	202,989	-	202,989
F10038 - Doyle Park Play Structure Replacement	D-119	-	-	-	95,668	98,538	-	-	194,206
F10039 - Elliott Park School-Aged Play Structure Replacement	D-120	-	-	-	-	-	101,949	-	101,949
F10041 - Goto Park Play Structure Replacement	D-121	-	-	-	-	197,076	-	-	197,076
F10043 - Lunardi Park Play Structure Replacement	D-122	-	-	-	191,336	-	-	-	191,336
F10044 - Project Play at Maidu Regional Park	D-123	-	-	-	-	-	2,086,693	-	2,086,693
F10072 - AR-62 School Park	D-124	-	-	-	-	-	-	170,000	170,000
F10073 - C-60 School Park	D-125	-	-	-	-	170,000	3,330,000	-	3,500,000
TOTAL FORECASTED PROJECTS		**$ -**	**$ -**	**$ -**	**$ 437,004**	**$ 5,070,261**	**$18,483,072**	**$ 170,000**	**$ 24,160,337**
TOTAL DEPARTMENT PROJECTS		**$ 29,941,442**	**$ 86,312,043**	**$20,312,033**	**$ 5,507,547**	**$ 6,480,261**	**$21,862,956**	**$ 170,000**	**$ 170,586,282**

Capital Improvement Program

C-63 Neighborhood Park

PROJECT NUMBER 500351

CLASSIFICATION Parks, Recreation & Libraries

DEPARTMENT Parks, Recreation & Libraries

LOCATION Lemonade Lane (Creekview)

DESCRIPTION
This project provides funding to design and construct a new 2.5-acre neighborhood park. Typical features of a neighborhood park include a children's play area, a shaded picnic area, looped pathways, among other features.

OPERATING BUDGET IMPACT
Upon completion, this park will be maintained via the Creekview Community Facilities District No. 2 (Public Services).

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/23

COMPLETION DATE
6/30/27

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 1,200,000	**$ 1,200,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
3322 - Neighborhood Park - Creekview	160,000	1,040,000	-	-	-	1,200,000
TOTAL	**160,000**	**1,040,000**	**-**	**-**	**-**	**1,200,000**

Capital Improvement Program

DF-50 Neighborhood Park

PROJECT NUMBER 500352

CLASSIFICATION Parks, Recreation & Libraries

DEPARTMENT Parks, Recreation & Libraries

LOCATION Brooksleigh Drive (Sierra Vista)

DESCRIPTION
The project funding for FY2023-24 will reimburse the developer for frontage improvements at the park edge. Future funding is for the master plan and construction of the neighborhood park. Typical neighborhood park amenities include a children's play area, a shaded group picnic area, and open grass areas, among other improvements.

OPERATING BUDGET IMPACT
Upon project completion, ongoing operations and maintenance costs will be paid by the Sierra Vista Community Facilities District (Public Services).

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/23

COMPLETION DATE
6/30/30

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 1,010,884	**$ 1,010,884**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
3319 - Neighborhood Park - Sierra Vista	156,000	-	160,000	694,884	-	1,010,884
TOTAL	**156,000**	**-**	**160,000**	**694,884**	**-**	**1,010,884**

CO-61 Neighborhood Park

PROJECT NUMBER 500353

CLASSIFICATION Parks, Recreation & Libraries

DEPARTMENT Parks, Recreation & Libraries

LOCATION Campus Parkway adjacent to open space in Sierra Vista

DESCRIPTION
This project provides funding for a 5.04-acre neighborhood park. Typical features of a neighborhood park include a children's play area, a shaded picnic area, looped pathways, among other features.

OPERATING BUDGET IMPACT
Upon project completion, ongoing maintenance costs will be paid by the Campus Oaks Community Facilities District (Public Services).

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/23

COMPLETION DATE
6/30/26

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 1,425,607	**$ 1,425,607**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
3321 - Neighborhood Park - Campus Oaks	170,000	1,255,607	-	-	-	1,425,607
TOTAL	**170,000**	**1,255,607**	**-**	**-**	**-**	**1,425,607**

Capital Improvement Program

FD-50 Neighborhood Park

PROJECT NUMBER 500354

CLASSIFICATION Parks, Recreation & Libraries

DEPARTMENT Parks, Recreation & Libraries

LOCATION Federico Drive and Silver Spruce Drive

DESCRIPTION
This project provides funding to design and construct a new 1.73-acre neighborhood park. Typical amenities of a neighborhood park include a children's play area, a shaded picnic area, and looped pathways, among other features.

OPERATING BUDGET IMPACT
Upon project completion, ongoing operations and maintenance costs will be paid by the Sierra Vista Community Facilities District (Public Services).

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/23

COMPLETION DATE
6/30/26

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 849,936	**$ 849,936**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
3319 - Neighborhood Park - Sierra Vista	110,000	739,936	-	-	-	849,936
TOTAL	**110,000**	**739,936**	**-**	**-**	**-**	**849,936**

Fiddyment Homestead

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Deliver exceptional City services

START DATE
7/1/23

COMPLETION DATE
6/30/30

PROJECT STATUS
New

PROJECT NUMBER 500355

CLASSIFICATION Parks, Recreation & Libraries

DEPARTMENT Parks, Recreation & Libraries

LOCATION West Park Drive at Pistachio Regional Park

DESCRIPTION
This project provides funding to develop a visioning plan for the historic Fiddyment Homestead at Pistachio Park as a first phase. The vision would include outdoor interpretive opportunities for the existing structures preserved onsite in addition to providing ADA accessibility for a walking interpretive tour. The second phase will be to construct approved improvements.

OPERATING BUDGET IMPACT
Once constructed, the operations and maintenance will be a General Fund obligation.

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 2,835,000	**$ 2,835,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
3304 - Citywide Park - West Roseville SP	150,000	-	-	185,000	-	335,000
3355 - Public Facilities	-	-	-	2,500,000	-	2,500,000
TOTAL	**150,000**	**-**	**-**	**2,685,000**	**-**	**2,835,000**

Downtown Library Public Service Desk - Security Upgrades

PROJECT NUMBER 500384

CLASSIFICATION Parks, Recreation & Libraries

DEPARTMENT Parks, Recreation & Libraries

LOCATION 225 Taylor Street

DESCRIPTION
This project will relocate the front service desk to enhance overall security for staff and customers. This upgrade is a result of a security analysis performed by Roseville Police Department.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project. However, this project will help maintain existing service levels and create greater efficiencies.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/23

COMPLETION DATE
6/30/24

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 175,000	**$ 175,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
4065 - Facility Rehabilitation	175,000	-	-	-	-	175,000
TOTAL	**175,000**	**-**	**-**	**-**	**-**	**175,000**

Capital Improvement Program

Hall Park Play Structure Replacement

PROJECT NUMBER 500385

CLASSIFICATION Parks, Recreation & Libraries

DEPARTMENT Parks, Recreation & Libraries

LOCATION 1401 Raeburn Way

DESCRIPTION
This project provides funding to replace the aging children's play structure at Hall Park.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project. However, this project will help maintain existing service levels and create greater efficiencies.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/23

COMPLETION DATE
6/30/25

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 185,764	**$ 185,764**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
3130 - Parks Recreation and Library Capital Projects	185,764	-	-	-	-	185,764
TOTAL	**185,764**	**-**	**-**	**-**	**-**	**185,764**

Maidu Community Center Digital Reader Board-Street Sign

PROJECT NUMBER 500386

CLASSIFICATION Parks, Recreation & Libraries

DEPARTMENT Parks, Recreation & Libraries

LOCATION 1550 Maidu Drive

DESCRIPTION
This project will replace the digital sign on Rocky Ridge Drive, as the current one is non-functioning. The updated sign will increase marketing and communications with the public related to programs and events at the Maidu Community Center, Library, and Park.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Support community engagement and advocacy

START DATE
7/1/23

COMPLETION DATE
6/30/24

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 50,000	**$ 50,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
3130 - Parks Recreation and Library Capital Projects	50,000	-	-	-	-	50,000
TOTAL	**50,000**	**-**	**-**	**-**	**-**	**50,000**

Capital Improvement Program

Mike Shellito Indoor Pool - Lap Pool Heater

PROJECT NUMBER 500387

CLASSIFICATION Parks, Recreation & Libraries

DEPARTMENT Parks, Recreation & Libraries

LOCATION 10210 Fairway Drive

DESCRIPTION
This project will replace one of the two heaters for the lap pool. The heater has a 15-year life and was originally installed in 2009.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/23

COMPLETION DATE
6/30/24

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 150,000	**$ 150,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
4031 - Equipment Replacement	150,000	-	-	-	-	150,000
TOTAL	**150,000**	**-**	**-**	**-**	**-**	**150,000**

Roseville Aquatics Complex Picnic Tables Shade Structure

PROJECT NUMBER 500388

CLASSIFICATION Parks, Recreation & Libraries

DEPARTMENT Parks, Recreation & Libraries

LOCATION 3051 Woodcreek Oaks Boulevard

DESCRIPTION
This project will replace the shade structure at the Roseville Aquatics Complex (RAC) recreation pool over the picnic tables. The current shade structure is long past its five-year life span as it was installed in 2012.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project. However, this project will help maintain existing service levels and create greater efficiencies.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/23

COMPLETION DATE
6/30/24

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 78,300	**$ 78,300**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
3130 - Parks Recreation and Library Capital Projects	78,300	-	-	-	-	78,300
TOTAL	**78,300**	**-**	**-**	**-**	**-**	**78,300**

Roseville Aquatics Complex Pools Equipment Replacement

PROJECT NUMBER 500389

CLASSIFICATION Parks, Recreation & Libraries

DEPARTMENT Parks, Recreation & Libraries

LOCATION 3051 Woodcreek Oaks Boulevard

DESCRIPTION
This project will replace various parts related to the mechanical equipment at the Roseville Aquatics Complex (RAC) to ensure the pools remain operational. The equipment to be replaced includes:

- RAC Competition Pool CO2 Delivery System - 2 tanks (10-yr life, installed in 1995)--$12,000
- RAC Competition and Recreational Pool - 2 CO2 Tanks (10-yr life, installed in 2007)--$22,500
- RAC Competition Pool - Replace 2 Acid Assist/Mixing Tanks (includes pump and hardware) (20-yr life, installed in 1996)--$22,200
- RAC Comp Pool Pump & Motor B - Replace second motor (10-yr life, installed in 1995)--$50,000. The first motor was replaced in FY2022-23 budget.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/23

COMPLETION DATE
6/30/24

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 106,700	**$ 106,700**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
4031 - Equipment Replacement	106,700	-	-	-	-	106,700
TOTAL	**106,700**	**-**	**-**	**-**	**-**	**106,700**

Roseville Aquatics Complex Locker Rooms and Showers

PROJECT NUMBER 500390

CLASSIFICATION Parks, Recreation & Libraries

DEPARTMENT Parks, Recreation & Libraries

LOCATION 3051 Woodcreek Oaks Boulevard

DESCRIPTION
This project provides funding for Americans with Disabilities Act (ADA) improvements to the Roseville Aquatics Complex locker rooms and showers to update this portion of the facility per code and replace components that have reached the end of life. This project will begin in FY2023-24 with architectural plans, and construction is planned to start in FY2024-25.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/23

COMPLETION DATE
6/30/27

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 1,090,000	**$ 1,090,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
3130 - Parks Recreation and Library Capital Projects	55,000	1,035,000	-	-	-	1,090,000
TOTAL	**55,000**	**1,035,000**	**-**	**-**	**-**	**1,090,000**

Capital Improvement Program

Twinwood Park Play Structure Replacement

PROJECT NUMBER 500392

CLASSIFICATION Parks, Recreation & Libraries

DEPARTMENT Parks, Recreation & Libraries

LOCATION 525 Twinwood Loop

DESCRIPTION
This project provides funding to replace the aging children's play structure at Twinwood Park.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/23

COMPLETION DATE
6/30/25

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 163,909	**$ 163,909**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
3130 - Parks Recreation and Library Capital Projects	163,909	-	-	-	-	163,909
TOTAL	**163,909**	**-**	**-**	**-**	**-**	**163,909**

Veteran's Park South Play Structure Replacement

PROJECT NUMBER 500393

CLASSIFICATION Parks, Recreation & Libraries

DEPARTMENT Parks, Recreation & Libraries

LOCATION 1750 Blue Oaks Boulevard

DESCRIPTION
This project provides funding to replace the aging children's play structure at Veteran's Park.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/23

COMPLETION DATE
6/30/25

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 185,764	**$ 185,764**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
3130 - Parks Recreation and Library Capital Projects	185,764	-	-	-	-	185,764
TOTAL	**185,764**	**-**	**-**	**-**	**-**	**185,764**

Capital Improvement Program

Woodcreek Golf Club Bunker Renovation

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/23

COMPLETION DATE
6/30/24

PROJECT STATUS
New

PROJECT NUMBER	500394
CLASSIFICATION	Parks, Recreation & Libraries
DEPARTMENT	Parks, Recreation & Libraries
LOCATION	5880 Woodcreek Oaks Boulevard

DESCRIPTION
This project will renovate bunkers throughout the golf course. Improvement plans are currently in process.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 400,000	**$ 400,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
2594 - Woodcreek	400,000	-	-	-	-	400,000
TOTAL	**400,000**	**-**	**-**	**-**	**-**	**400,000**

Capital Improvement Program

Apollo Dog Park - NC-57

PROJECT NUMBER 400067

CLASSIFICATION Parks, Recreation & Libraries

DEPARTMENT Parks, Recreation & Libraries

LOCATION Antelope Creek Drive

DESCRIPTION
The NC-57 Dog Park Project is a 0.5-acre fenced off-leash dog park site built in FY2022-23. Dog park amenities include a gated entry area, accessible pathway, drinking fountain, dog wash station, seating bench, and planting of various native trees using high-efficiency irrigation methods. The budget request for FY2023-24 provides funding for the concrete park sign.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/19

COMPLETION DATE
6/30/25

PROJECT STATUS
Design

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
$ 37,767	$ 224,852	$ 12,000	**$ 274,619**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
3308 - Neighborhood Park - North Central Roseville SP	12,000	-	-	-	-	12,000
TOTAL	**12,000**	**-**	**-**	**-**	**-**	**12,000**

Capital Improvement Program

Roseville Soccer Complex

PROJECT NUMBER 400068

CLASSIFICATION Parks, Recreation & Libraries

DEPARTMENT Parks, Recreation & Libraries

LOCATION Westbrook Drive at Brookstone Drive

DESCRIPTION
The Roseville Soccer Complex is a lighted ten-field complex for soccer, rugby, lacrosse, flag football, and other sports that uses a rectangular-shaped field. This premier complex will be intended to accommodate local sports groups and attract regional, state-wide, and national tournaments, thus supporting the City's economic development efforts. This project provides funding for the construction of the soccer complex.

OPERATING BUDGET IMPACT
Upon project completion, ongoing maintenance costs will be a General Fund obligation, with expected revenue offsets from facility rentals/use.

NEW OR EXISTING

Existing Project

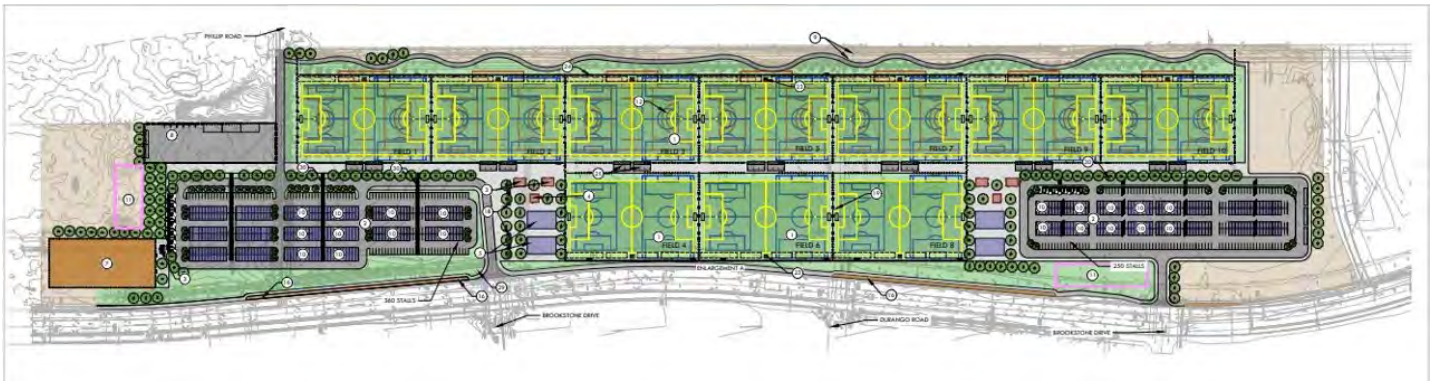
PRIORITY & TIMELINE

CITY COUNCIL GOAL
Enhance economic vitality

START DATE
7/1/15

COMPLETION DATE
6/30/26

PROJECT STATUS
Design



FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
$ 2,064,028	$ 49,032,238	$ 12,025,000	**$ 63,121,266**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
1001 - General	5,316,287	-	-	-	-	5,316,287
1030 - Strategic Improvement	4,305,070	-	-	-	-	4,305,070
2280 - Federal Stimulus Reserve - ARPA	2,403,643	-	-	-	-	2,403,643
TOTAL	**12,025,000**	**-**	**-**	**-**	**-**	**12,025,000**

Capital Improvement Program

Denio Family Park - Parcel F-54

PROJECT NUMBER 400118

CLASSIFICATION Parks, Recreation & Libraries

DEPARTMENT Parks, Recreation & Libraries

LOCATION Blue Oaks Boulevard and Fiddyment Road

DESCRIPTION
Funding for this project is for phase one of the construction of a 95.5-acre park, of which about 47 acres is open space preserve. Approximately ten additional acres will remain untouched as they are separated by the creek and preserve boundaries. The remainder will be used to develop a disc golf course, dog park, multi-use/paved bike trails with two bridges at creek crossings, restrooms, a covered picnic area, and a parking lot.

OPERATING BUDGET IMPACT
During phase one, the project will incur additional maintenance costs of approximately $13,000 funded by the General Fund.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/19

COMPLETION DATE
6/30/27

PROJECT STATUS
Construction

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
$ 255,114	$ 2,444,887	$ 1,290,000	**$ 3,990,001**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
3304 - Citywide Park - West Roseville SP	40,000	-	1,250,000	-	-	1,290,000
TOTAL	**40,000**	**-**	**1,250,000**	**-**	**-**	**1,290,000**

Capital Improvement Program

Saugstad Park Renovations

PROJECT NUMBER 400122

CLASSIFICATION Parks, Recreation & Libraries

DEPARTMENT Parks, Recreation & Libraries

LOCATION 100 Buljan Drive

DESCRIPTION
This project provides funding for phase one of renovations to Saugstad Park. The overall improvements include the addition of a skate track, a fitness court, basketball and pickleball courts, Americans with Disabilities Act (ADA) improvements, and parking lot upgrades.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/19

COMPLETION DATE
6/30/27

PROJECT STATUS
Construction

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
$ 7,696	$ 1,798,851	$ 1,000,000	**$ 2,806,547**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
3312 - Neighborhood Park - Infill	-	1,000,000	-	-	-	1,000,000
TOTAL	**-**	**1,000,000**	**-**	**-**	**-**	**1,000,000**

Maidu Skate Track

PROJECT NUMBER 500107

CLASSIFICATION Parks, Recreation & Libraries

DEPARTMENT Parks, Recreation & Libraries

LOCATION 1550 Maidu Drive

DESCRIPTION
This project provides funding to add new skate elements at the existing Maidu Skate Track.

OPERATING BUDGET IMPACT
The park site is currently being maintained under the General Fund. The added elements will not increase routine maintenance costs.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/20

COMPLETION DATE
6/30/25

PROJECT STATUS
Design

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	$ 84,500	$ 105,000	**$ 189,500**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
3303 - Citywide Park	105,000	-	-	-	-	105,000
TOTAL	**105,000**	**-**	**-**	**-**	**-**	**105,000**

KT-52 School Park

PROJECT NUMBER 500241

CLASSIFICATION Parks, Recreation & Libraries

DEPARTMENT Parks, Recreation & Libraries

LOCATION Sierra Village Drive and Silver Spruce Drive

DESCRIPTION
This project provides funding for designing and constructing a 7.61-acre school park site. The project will begin in FY2023-24 with public outreach to determine appropriate park amenities. The park is anticipated to include formal game fields, restrooms, a children's play area, a shaded area for picnicking, and a looped path.

OPERATING BUDGET IMPACT
Upon project completion, ongoing maintenance costs will be paid by the Sierra Vista Community Facilities District No. 2 (Public Services).

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/22

COMPLETION DATE
6/30/27

PROJECT STATUS
Design

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	$ 170,000	$ 3,408,596	**$ 3,578,596**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
3319 - Neighborhood Park - Sierra Vista	3,408,596	-	-	-	-	3,408,596
TOTAL	**3,408,596**	**-**	**-**	**-**	**-**	**3,408,596**

Capital Improvement Program

Weber Park Renovations

PROJECT NUMBER 500246

CLASSIFICATION Parks, Recreation & Libraries

DEPARTMENT Parks, Recreation & Libraries

LOCATION 320 Circuit Drive

DESCRIPTION
This project provides funding for the construction of the approved renovations to Weber Park per the approved master plan, which includes a looped pathway, fitness pods, an open grass area, expanded play area and the lowering of the park site to be flush with grades at Main Street. Construction is estimated to begin in Spring 2024 and be complete by Spring 2025.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project. However, this project will help maintain existing service levels and increase overall efficiencies in operating costs.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/22

COMPLETION DATE
6/30/25

PROJECT STATUS
Construction

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	$ 3,324,869	$ 2,025,000	**$ 5,349,869**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
2280 - Federal Stimulus Reserve - ARPA	2,025,000	-	-	-	-	2,025,000
TOTAL	**2,025,000**	**-**	**-**	**-**	**-**	**2,025,000**

Capital Improvement Program

Johnson Pool Renovations

PROJECT NUMBER 500298

CLASSIFICATION Parks, Recreation & Libraries

DEPARTMENT Parks, Recreation & Libraries

LOCATION 100 D Street

DESCRIPTION
This project provides funding for the design and construction of major upgrades for the pool facility. The project scope includes Americans with Disabilities Act (ADA) improvements for the building and grounds, interior building renovations, pool shell replacement, a zero-entry pool entrance, pool deck replacement, pool replastering, and the upgrade of the pool's mechanical system. The project budget includes American Rescue Plan Act (ARPA) funding and a $280,000 grant award through the Community Development Block Grant Fund (2201). The $280,000 grant was initially budgeted in the Grants Fund (2270). The FY2023-24 Budget includes an adjustment to account for this grant in the correct fund.

OPERATING BUDGET IMPACT
Upon project completion, ongoing maintenance costs will be paid by the General Fund.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/22

COMPLETION DATE
6/30/27

PROJECT STATUS
Construction

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	$ 3,961,001	$ 400,000	**$ 4,361,001**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
2201 - Community Development Block Grant	280,000	-	-	-	-	280,000
2270 - Grants	(280,000)	-	-	-	-	(280,000)
2280 - Federal Stimulus Reserve - ARPA	400,000	-	-	-	-	400,000
TOTAL	**400,000**	**-**	**-**	**-**	**-**	**400,000**

Capital Improvement Program

C-62 Neighborhood Park

PROJECT NUMBER F10022

CLASSIFICATION Parks, Recreation & Libraries

DEPARTMENT Parks, Recreation & Libraries

LOCATION West of Westbrook Boulevard adjacent and south of Pleasant Grove Creek in Creekview

DESCRIPTION
This project provides funding for a 1.5-acre neighborhood park. Typical features of a neighborhood park include a children's play area, a shaded picnic area, looped pathways, among other features. This project is forecasted to begin in FY2025-26.

OPERATING BUDGET IMPACT
Upon project completion, ongoing maintenance costs will be paid by the Creekview Community Facilities District (Public Services).

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/25

COMPLETION DATE
6/30/28

PROJECT STATUS
Forecasted

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 855,932	**$ 855,932**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
3322 - Neighborhood Park - Creekview	-	-	855,932	-	-	855,932
TOTAL	**-**	**-**	**855,932**	**-**	**-**	**855,932**

CG-50 Neighborhood Park

PROJECT NUMBER F10024

CLASSIFICATION Parks, Recreation & Libraries

DEPARTMENT Parks, Recreation & Libraries

LOCATION Sierra Village Drive east of Market Street in Sierra Vista

DESCRIPTION
This project provides funding for a 7.63-acre neighborhood park. Typical features of a neighborhood park include a children's play area, a shaded picnic area, looped pathways, among other features. This project is forecasted to begin in FY2026-27.

OPERATING BUDGET IMPACT
Upon project completion, ongoing maintenance costs will be paid by the Sierra Vista Community Facilities District (Public Services).

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/26

COMPLETION DATE
6/30/29

PROJECT STATUS
Forecasted

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 3,099,578	**$ 3,099,578**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
3319 - Neighborhood Park - Sierra Vista	-	-	-	3,099,578	-	3,099,578
TOTAL	**-**	**-**	**-**	**3,099,578**	**-**	**3,099,578**

FD-52 Neighborhood Park

PROJECT NUMBER F10028

CLASSIFICATION Parks, Recreation & Libraries

DEPARTMENT Parks, Recreation & Libraries

LOCATION West of Westbrook Blvd adjacent to open space in Sierra Vista

DESCRIPTION
This project provides funding for a 5.51-acre neighborhood park. Typical features of a neighborhood park include a children's play area, a shaded picnic area, looped pathways, among other features. This project is forecasted to begin in FY2025-26.

OPERATING BUDGET IMPACT
Upon project completion, ongoing maintenance costs will be paid by the Sierra Vista Community Facilities District (Public Services).

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/25

COMPLETION DATE
6/30/28

PROJECT STATUS
Forecasted

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 2,229,074	**$ 2,229,074**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
3319 - Neighborhood Park - Sierra Vista	-	-	2,229,074	-	-	2,229,074
TOTAL	**-**	**-**	**2,229,074**	**-**	**-**	**2,229,074**

FD-53 Neighborhood Park

PROJECT NUMBER F10029

CLASSIFICATION Parks, Recreation & Libraries

DEPARTMENT Parks, Recreation & Libraries

LOCATION Sierra Glen Drive adjacent to open space in Sierra Vista

DESCRIPTION
This project provides funding for an 8.15-acre neighborhood park. Typical features of a neighborhood park include a children's play area, a shaded picnic area, looped pathways, among other features. This project is forecasted to begin in FY2026-27.

OPERATING BUDGET IMPACT
Upon project completion, ongoing maintenance costs will be paid by the Sierra Vista Community Facilities District (Public Services).

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/26

COMPLETION DATE
6/30/29

PROJECT STATUS
Forecasted

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 3,809,694	**$ 3,809,694**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
3319 - Neighborhood Park - Sierra Vista	-	-	-	3,809,694	-	3,809,694
TOTAL	**-**	**-**	**-**	**3,809,694**	**-**	**3,809,694**

Capital Improvement Program

KT-51 Neighborhood Park

PROJECT NUMBER F10032

CLASSIFICATION Parks, Recreation & Libraries

DEPARTMENT Parks, Recreation & Libraries

LOCATION Near Santucci Boulevard and Sierra Village Drive in Sierra Vista

DESCRIPTION
This project provides funding for a 4.34-acre neighborhood park. Typical features of a neighborhood park include a children's play area, a shaded picnic area, looped pathways, among other features. This project is forecasted to begin in FY2025-26.

OPERATING BUDGET IMPACT
Upon project completion, ongoing maintenance costs will be paid by the Sierra Vista Community Facilities District (Public Services).

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/25

COMPLETION DATE
6/30/28

PROJECT STATUS
Forecasted

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 1,322,565	**$ 1,322,565**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
3319 - Neighborhood Park - Sierra Vista	-	-	1,322,565	-	-	1,322,565
TOTAL	**-**	**-**	**1,322,565**	**-**	**-**	**1,322,565**

Capital Improvement Program

Pistachio Regional Park - Phase 2

PROJECT NUMBER F10033

CLASSIFICATION Parks, Recreation & Libraries

DEPARTMENT Parks, Recreation & Libraries

LOCATION 4350 Westpark Drive

DESCRIPTION
This project provides funding for the second phase of Pistachio Regional Park. Amenities may include pickleball courts, a play area, concrete pathways, a skate track, a BMX track, and support amenities such as restrooms, lighting, and a parking lot.

OPERATING BUDGET IMPACT
Upon project completion, ongoing maintenance costs will be paid by the General Fund.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/25

COMPLETION DATE
6/30/28

PROJECT STATUS
Forecasted

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 5,075,000	**$ 5,075,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
3304 - Citywide Park - West Roseville SP	-	150,000	-	4,925,000	-	5,075,000
TOTAL	**-**	**150,000**	**-**	**4,925,000**	**-**	**5,075,000**

Capital Improvement Program

WB-52 Neighborhood Park

PROJECT NUMBER F10034

CLASSIFICATION Parks, Recreation & Libraries

DEPARTMENT Parks, Recreation & Libraries

LOCATION North of Pleasant Grove Boulevard in Westbrook

DESCRIPTION
This project provides funding for a 1.53-acre neighborhood park. Typical features of a neighborhood park include a children's play area, a shaded picnic area, looped pathways, among other features. This project is forecasted to begin in FY2026-27.

OPERATING BUDGET IMPACT
Upon project completion, ongoing maintenance costs will be paid by the Westbrook Community Facilities District (Public Services).

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/26

COMPLETION DATE
6/30/29

PROJECT STATUS
Forecasted

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 712,240	**$ 712,240**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
3318 - Neighborhood Park - Westbrook	-	-	-	712,240	-	712,240
TOTAL	**-**	**-**	**-**	**712,240**	**-**	**712,240**

Capital Improvement Program

Baquera Park Play Structure Replacement

PROJECT NUMBER F10035

CLASSIFICATION Parks, Recreation & Libraries

DEPARTMENT Parks, Recreation & Libraries

LOCATION 100 Painted Desert Court

DESCRIPTION
This project provides funding to replace the aging children's play structure at Baquera Park. This project is forecasted to begin in FY2026-27.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project. However, this project will help maintain existing service levels and create greater efficiencies.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/26

COMPLETION DATE
6/30/27

PROJECT STATUS
Forecasted

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 214,929	**$ 214,929**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
3130 - Parks Recreation and Library Capital Projects	-	-	-	214,929	-	214,929
TOTAL	**-**	**-**	**-**	**214,929**	**-**	**214,929**

Capital Improvement Program

Besana Park Play Structure Replacement

PROJECT NUMBER F10036

CLASSIFICATION Parks, Recreation & Libraries

DEPARTMENT Parks, Recreation & Libraries

LOCATION 1061 Trehowell Drive

DESCRIPTION
This project provides funding to replace the aging children's play structure at Besana Park. This project is forecasted to begin in FY2025-26.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project. However, this project will help maintain existing service levels and create greater efficiencies.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/25

COMPLETION DATE
6/30/26

PROJECT STATUS
Forecasted

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 197,076	**$ 197,076**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
3130 - Parks Recreation and Library Capital Projects	-	-	197,076	-	-	197,076
TOTAL	**-**	**-**	**197,076**	**-**	**-**	**197,076**

Capital Improvement Program

Cambria Park Play Structure Replacement

PROJECT NUMBER F10037

CLASSIFICATION Parks, Recreation & Libraries

DEPARTMENT Parks, Recreation & Libraries

LOCATION 1781 Poppy Field Drive

DESCRIPTION
This project provides funding to replace the aging children's play structure at Cambria Park. This project is forecasted to begin in FY2026-27.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project. However, this project will help maintain existing service levels and create greater efficiencies.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/26

COMPLETION DATE
6/30/27

PROJECT STATUS
Forecasted

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 202,989	**$ 202,989**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
3130 - Parks Recreation and Library Capital Projects	-	-	-	202,989	-	202,989
TOTAL	**-**	**-**	**-**	**202,989**	**-**	**202,989**

Capital Improvement Program

Doyle Park Play Structure Replacement

PROJECT NUMBER F10038

CLASSIFICATION Parks, Recreation & Libraries

DEPARTMENT Parks, Recreation & Libraries

LOCATION 1701 Calle Campana Drive

DESCRIPTION
This project provides funding to replace the aging children's play structure at Doyle Park. This project is forecasted to begin in FY2024-25.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project. However, this project will help maintain existing service levels and create greater efficiencies.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/24

COMPLETION DATE
6/30/26

PROJECT STATUS
Forecasted

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 194,206	**$ 194,206**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
3130 - Parks Recreation and Library Capital Projects	-	95,668	98,538	-	-	194,206
TOTAL	**-**	**95,668**	**98,538**	**-**	**-**	**194,206**

Elliott Park School-Aged Play Structure Replacement

PROJECT NUMBER F10039

CLASSIFICATION Parks, Recreation & Libraries

DEPARTMENT Parks, Recreation & Libraries

LOCATION 1421 Cushendall Drive

DESCRIPTION
This project provides funding to replace the aging children's play structure at Elliott Park. This project is forecasted to begin in FY2026-27.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project. However, this project will help maintain existing service levels and create greater efficiencies.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/26

COMPLETION DATE
6/30/28

PROJECT STATUS
Forecasted

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 101,949	**$ 101,949**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
3130 - Parks Recreation and Library Capital Projects	-	-	-	101,949	-	101,949
TOTAL	**-**	**-**	**-**	**101,949**	**-**	**101,949**

Capital Improvement Program

Goto Park Play Structure Replacement

PROJECT NUMBER F10041

CLASSIFICATION Parks, Recreation & Libraries

DEPARTMENT Parks, Recreation & Libraries

LOCATION 1851 Oak Crest Drive

DESCRIPTION
This project provides funding to replace the aging children's play structure at Goto Park. This project is forecasted to begin in FY2025-26.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project. However, this project will help maintain existing service levels and create greater efficiencies.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/25

COMPLETION DATE
6/30/26

PROJECT STATUS
Forecasted

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 197,076	**$ 197,076**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
3130 - Parks Recreation and Library Capital Projects	-	-	197,076	-	-	197,076
TOTAL	**-**	**-**	**197,076**	**-**	**-**	**197,076**

Capital Improvement Program

Lunardi Park Play Structure Replacement

PROJECT NUMBER F10043

CLASSIFICATION Parks, Recreation & Libraries

DEPARTMENT Parks, Recreation & Libraries

LOCATION 2501 Country Club Drive

DESCRIPTION
This project provides funding to replace the aging children's play structure at Lunardi Park. This project is forecasted to begin in FY2024-25.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project. However, this project will help maintain existing service levels and create greater efficiencies.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/24

COMPLETION DATE
6/30/25

PROJECT STATUS
Forecasted

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 191,336	**$ 191,336**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
3130 - Parks Recreation and Library Capital Projects	-	191,336	-	-	-	191,336
TOTAL	**-**	**191,336**	**-**	**-**	**-**	**191,336**

Capital Improvement Program

Project Play at Maidu Regional Park

PROJECT NUMBER F10044

CLASSIFICATION Parks, Recreation & Libraries

DEPARTMENT Parks, Recreation & Libraries

LOCATION 1550 Maidu Drive

DESCRIPTION
This project provides funding for updating and renovating the universally accessible playground at Maidu Regional Park, including new play resilient surfacing and updates to the play structure. This project is forecasted to begin in FY2026-27.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project. However, this project will help maintain existing service levels and create greater efficiencies.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/26

COMPLETION DATE
6/30/29

PROJECT STATUS
Forecasted

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 2,086,693	**$ 2,086,693**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
3130 - Parks Recreation and Library Capital Projects	-	-	-	2,086,693	-	2,086,693
TOTAL	**-**	**-**	**-**	**2,086,693**	**-**	**2,086,693**

Capital Improvement Program

AR-62 School/Park

PROJECT NUMBER F10072

CLASSIFICATION Parks, Recreation & Libraries

DEPARTMENT Parks, Recreation & Libraries

LOCATION Amoruso Ranch

DESCRIPTION
This project provides funding to design and construct a new 10.11-acre school/park. Typical park features include a children's play area, shaded picnic areas, a looped pathway, and formal ballfields for organized play, among other features.

OPERATING BUDGET IMPACT
Upon completion, this park will be maintained under the Amoruso Ranch Community Facilities District No. 2 (Public Services).

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/27

COMPLETION DATE
6/30/31

PROJECT STATUS
Forecasted

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 170,000	**$ 170,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
3022 - Amoruso Ranch CFD 1 Capital	-	-	-	-	170,000	170,000
TOTAL	**-**	**-**	**-**	**-**	**170,000**	**170,000**

Capital Improvement Program

C-60 School/Park

PROJECT NUMBER F10073

CLASSIFICATION Parks, Recreation & Libraries

DEPARTMENT Parks, Recreation & Libraries

LOCATION Creekpark Drive at Westbrook Boulevard (Creekview)

DESCRIPTION
This project provides funding to design and construct a new 6.8-acre school/park. Typical features of a school/park include a children's play area, a shaded picnic area, looped pathways, organized sports fields, among other features.

OPERATING BUDGET IMPACT
Upon completion, this park will be maintained via the Creekview Community Facilities District No. 2 (Public Services).

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/25

COMPLETION DATE
6/30/29

PROJECT STATUS
Forecasted

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 3,500,000	**$ 3,500,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
3322 - Neighborhood Park - Creekview	-	-	170,000	3,330,000	-	3,500,000
TOTAL	**-**	**-**	**170,000**	**3,330,000**	**-**	**3,500,000**

Public Safety Projects Summary: FY2023-24 through FY2027-28

Project	Page	Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total Project
Existing Projects									
500035 - Fire Mobile Data Computers Replacement	-	195,811	32,189	-	-	-	-	-	228,000
500067 - Fire Station 8	-	317,424	14,162,576	-	-	-	-	-	14,480,000
500137 - VHF System Replacement	-	-	150,000	-	-	-	-	-	150,000
500291 - Chempro 100 Replacement Fire	-	-	-	-	-	-	-	-	-
500292 - Intrinsically Safe Radios Fire	-	-	144,300	-	-	-	-	-	144,300
500293 - Defibrillators Replacement Fire	-	-	855,000	-	-	-	-	-	855,000
500294 - APD 2000 Replacement Fire	-	-	-	-	-	-	-	-	-
500295 - Fire Training Center Rehabilitation	-	-	304,000	-	-	-	-	-	304,000
500300 - Police Firing Range Target System Replacement	-	-	190,000	-	-	-	-	-	190,000
500302 - Real Time Crime Center Equipment	-	-	199,000	-	-	-	-	-	199,000
700025 - Cal OES Grant Hazardous Materials Derailment Training Facility	-	121,215	15,709	-	-	-	-	-	136,924
700034 - Cal OES Grant - Hazardous Materials Training Center 2021	-	34,387	415,613	-	-	-	-	-	450,000
700035 - FY2020 Homeland Security Grant Program - Urban Area Security Initiative	-	-	518,610	-	-	-	-	-	518,610
700046 - Law Enforcement Agency De-Escalation Grant	-	-	150,000	-	-	-	-	-	150,000
700047 - FY2020 Homeland Security Grant Program	-	-	102,760	-	-	-	-	-	102,760
700048 - FY2021 Homeland Security Grant Program	-	-	37,499	-	-	-	-	-	37,499
700051 - FY2020 Homeland Security Grant Program - UASI Barriers	-	-	152,940	-	-	-	-	-	152,940
TOTAL PROJECTS		**$ 668,837**	**$ 17,430,196**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 18,099,033**

Public Works Projects Summary: FY2023-24 through FY2027-28

Project	Page	Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total Project
New Projects									
500360 - Pleasant Grove Stormwater Retention Facility	D-130	-	-	3,500,000	-	26,500,000	-	-	30,000,000
500362 - Alignment Racks in the Corp Yard Garage	D-131	-	-	100,000	-	-	-	-	100,000
500363 - Outlets at Roseville Aquatics Complex	D-132	-	-	40,000	150,000	-	-	-	190,000
500364 - Card Key Access Upgrades at the Downtown Library	D-133	-	-	34,500	-	-	-	-	34,500
500365 - New HVAC Unit in Corp Yard Warehouse	D-134	-	-	20,000	-	-	-	-	20,000
500366 - Fire Station No. 3 Dorm Restroom Improvements	D-135	-	-	350,000	-	-	-	-	350,000
500367 - New Card Key Access System at Fire Training Center	D-136	-	-	76,000	-	-	-	-	76,000
500368 - Security Cameras at Fire Training Center	D-137	-	-	90,000	-	-	-	-	90,000
Existing Projects									
400006 - Pleasant Grove Retention Basin	-	12,782,255	567,746	-	-	-	-	-	13,350,001
400015 - Washington and Andora Widening	D-138	10,822,156	1,792,859	-	-	-	-	30,000,000	42,615,015
400018 - Storm Drain Project	-	5,931,253	68,745	-	-	-	-	-	5,999,998
400022 - Dry Creek Greenway East Trail Phase 1	D-139	4,460,188	2,951,225	18,782,200	-	-	-	-	26,193,613
400024 - Sierra Gardens Transfer Point Improvements	-	2,336,446	122,293	-	-	-	-	-	2,458,739
400028 - Oak Street Extension of the Miners Ravine Trail	-	12,627,194	401,685	-	-	-	-	-	13,028,879
400031 - Oakridge Bridge Replacement	-	7,318,061	156,939	-	-	-	-	-	7,475,000
400034 - Harding Royer Trail Segment 3	-	1,148,981	252,713	-	-	-	-	-	1,401,694
400054 - Oak Street Parking Garage	-	14,888,740	48,638	-	-	-	-	-	14,937,378
400056 - Flood Alert System Replacement Project	-	162,587	97,090	-	-	-	-	-	259,677
400057 - Blue Oaks Pleasant Grove CMS	-	113,688	47,707	-	-	-	-	-	161,395
400074 - Woodcreek Oaks Widening	-	9,039,186	853,367	-	-	-	-	-	9,892,553
400088 - Maidu Park Trail Repair	-	567,302	88,245	-	-	-	-	-	655,547
400089 - Pleasant Grove Creek Trail Gap Closure at Veterans Park	D-140	-	180,000	157,000	-	-	-	-	337,000
400127 - Taylor Road Commuter Bus Stop	-	9,567	80,432	-	-	-	-	-	89,999
400137 - 2018 Curb, Gutter, Sidewalk, and ADA Ramp Project	-	3,505,542	229,458	-	-	-	-	-	3,735,000
400164 - Commuter Bus Replacement	-	429,102	4,926,505	-	-	-	-	-	5,355,607
400165 - Bus Rehabilitation	-	658,784	891,217	-	-	-	-	-	1,550,001
500006 - On Board Bus Technology	-	-	150,000	-	-	-	-	-	150,000
500025 - Fiddyment Ranch Open Space Parcel F84 Trail	-	2,740,041	-	-	-	-	-	-	2,740,042
500031 - Passport Center	-	496,739	-	-	-	-	-	-	496,739
500032 - Junction Vallejo Intersection	-	1,437,619	210,794	-	-	-	-	-	1,648,413
500051 - Downtown Pedestrian Safety Connected Vehicle Pilot Project	-	163,371	36,629	-	-	-	-	-	200,000
500066 - 2020 Curb, Gutter, Sidewalk, and ADA Ramp Project	-	86,913	188,087	-	-	-	-	-	275,000
500070 - Washington Blvd All American Roundabout	-	696,470	7,148,827	-	-	-	-	-	7,845,297

Public Works Projects Summary: FY2023-24 through FY2027-28

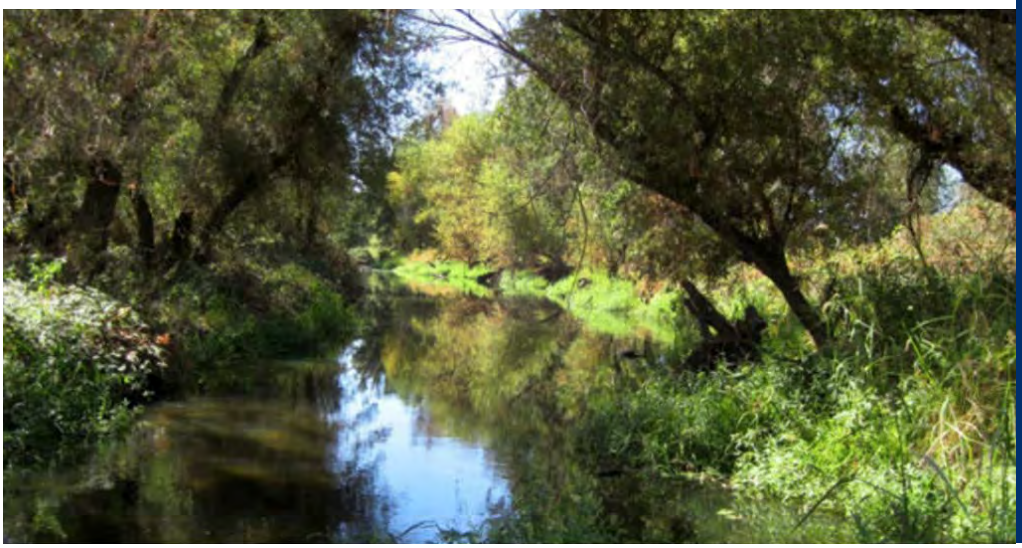
Project	Page	Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total Project
500078 - Roseville Parkway Extension	-	2,550,436	1,586,564	-	-	-	-	-	4,137,000
500083 - Automotive Services - Bus and Car Wash Replacement	-	720,909	24,091	-	-	-	-	-	745,000
500170 - Westpark Phase 4 Village W-18D Bike Trail	-	242,994	-	-	-	-	-	-	242,995
500111 - Purchase of Seven New Zero Emission Commuter Buses	D-141	14,982	5,018	8,275,000	-	-	-	-	8,295,000
500112 - Purchase of Eight Replacement Dial-A-Ride Buses	D-142	-	30,000	2,878,000	78,000	-	-	-	2,986,000
500113 - Dry Creek Greenway West Trail Design and Construction	D-143	460	19,540	1,340,000	1,340,000	13,250,000	-	-	15,950,000
500115 - Pleasant Grove Boulevard Widening Project	-	412,106	837,894	-	-	-	-	-	1,250,000
500116 - Roseville Parkway Widening and Pleasant Grove Boulevard Triple Lefts	D-144	783,412	1,416,588	3,628,031	2,050,000	-	-	-	7,878,031
500118 - Vernon Street Roundabout	-	7,405	6,724	-	-	-	-	-	14,129
500121 - FY2020-21 Security Upgrades	-	14,968	20,032	-	-	-	-	-	35,000
500122 - Alternative Transportation - Housing Front Counter Security Renovation	-	226,545	38,317	-	-	-	-	-	264,862
500127 - Martha Riley Library Building Controls and Boiler Replacement	-	276,868	31,132	-	-	-	-	-	308,000
500128 - FY2020-21 GF Parking Structures - Renovation and Restoration	-	175,190	317,810	-	-	-	-	-	493,000
500129 - FY2020-21 GF Rental Facilities - Renovation and Restoration	-	649,074	191,426	-	-	-	-	-	840,500
500130 - FY2020-21 Fleet Services - Renovation and Restoration	-	1,614	108,386	-	-	-	-	-	110,000
500161 - Fleet Management Information System Replacement	-	-	500,000	-	-	-	-	-	500,000
500168 - Creekview Specific Plan Open Space Parcels C-53 and C-54 Class 1 Trail	-	-	623,040	-	-	-	-	-	623,040
500171 - Westbrook Blvd Payson Ave Octave Ave Inters & Pleasant Grove CMS	-	741,381	253,569	-	-	-	-	-	994,950
500190 - Mahany Park Trail Design and Construction	D-145	-	50,000	225,000	225,000	1,075,000	2,250,000	-	3,825,000
500204 - FY2021-22 Facilities ADA Code Compliance Plan	-	-	75,000	-	-	-	-	-	75,000
500215 - 401 Oak Street Site Work	-	2,638,017	790,632	-	-	-	-	-	3,428,649
500216 - SVSP JMC Ph 1 and Ph 2 Bike Trails	-	112,418	226,364	-	-	-	-	-	338,782
500222 - Fiddyment Ranch Phase 4 Trail	-	296	702,189	-	-	-	-	-	702,485
500226 - Traffic Signal Maintenance Shop Expansion	-	1,198	1,198,802	-	-	-	-	-	1,200,000
500260 - Dry Creek Greenway East Trail Phase 2	D-146	-	-	515,000	-	5,000,000	-	-	5,515,000
500261 - Microtransit Vehicle and Charger Purchase	D-147	-	700,000	700,000	-	-	-	-	1,400,000
500262 - Stoneridge Parcel 58 Bike Trail - Miner's Ravine to Orvietto Drive	D-148	-	30,000	30,000	300,000	-	2,000,000	-	2,360,000
500272 - FY2022-23 Civic Center - Facilities Security	-	-	86,250	-	-	-	-	-	86,250
500273 - FY2022-23 Martha Riley Library - Facilities Security Upgrades	-	-	23,000	-	-	-	-	-	23,000
500274 - FY2022-23 Security Upgrades	-	-	29,325	-	-	-	-	-	29,325
500299 - Baseline Traffic Signals	-	-	2,000,000	-	-	-	-	-	2,000,000
500301 - Police Department Expansion Project	-	-	196,000	-	-	-	-	-	196,000
500303 - Real Time Crime Center Facility Improvements	-	-	41,000	-	-	-	-	-	41,000

Public Works Projects Summary: FY2023-24 through FY2027-28

Project	Page	Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total Project
500305 - Zero Emission Bus Depot Project	-	-	4,906,000	-	-	-	-	-	4,906,000
500316 - Sierra Vista Torrente Phase 1 CG-81 Trail	-	-	100,117	-	-	-	-	-	100,117
500317 - Traffic Signal and Roadway Improvements for Roseville Soccer Complex	D-149	-	480,000	5,200,000	-	-	-	-	5,680,000
500320 - The Villages at Sierra Vista FD-24 Bike Trail	-	-	140,461	-	-	-	-	-	140,461
500321 - Sierra Vista Solaire Phase 6 - Village 5 Bike Trail	-	-	282,613	-	-	-	-	-	282,613
500322 - Blue Oaks Blvd Widening	D-150	-	4,000,000	-	-	-	26,000,000	-	30,000,000
500324 - Vernon Atlantic Multimodal Safety Improvement Project	D-151	-	180,000	-	1,318,000	-	-	-	1,498,000
500328 - Creekview Bike Trail Open Space C-50 and C-51	-	-	31,850	-	-	-	-	-	31,850
500331 - Riego Road-Baseline Road Improvements	-	-	166,182	-	-	-	-	-	166,182
700029 - South Placer County Express Bus Service - Capital	D-152	29,993	7,039,410	1,295,000	-	-	-	-	8,364,403
TOTAL NEW AND EXISTING PROJECTS		**$102,022,454**	**$ 50,976,525**	**$47,235,731**	**$ 5,461,000**	**$45,825,000**	**$30,250,000**	**$30,000,000**	**$ 311,770,710**
Forecasted Projects									
F10050 - Creekview Traffic Signals	D-153	-	-	-	-	-	750,000	-	750,000
F10051 - Sierra Vista Traffic signals	D-154	-	-	-	-	-	750,000	750,000	1,500,000
F10052 - West Roseville Traffic Signals	D-155	-	-	-	-	-	750,000	750,000	1,500,000
TOTAL FORECASTED PROJECTS		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,250,000**	**$ 1,500,000**	**$ 3,750,000**
TOTAL DEPARTMENT PROJECTS		**$102,022,454**	**$ 50,976,525**	**$47,235,731**	**$ 5,461,000**	**$45,825,000**	**$32,500,000**	**$31,500,000**	**$ 315,520,710**

Capital Improvement Program

Pleasant Grove Stormwater Retention Facility



NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/23

COMPLETION DATE
6/30/32

PROJECT STATUS
Pre-Design

PROJECT NUMBER	500360
CLASSIFICATION	Public Works
DEPARTMENT	Public Works
LOCATION	Philip Road

Funding for this mandatory mitigation project will design and construct up to approximately 3,800 acre-feet flood detention basin in the Al Johnson Wildlife Area/"Reason Farms Property" to mitigate various development projects. It is possible that the basin will become a regional facility in collaboration with Placer County and multiple developers (Memorandum of Understanding pending). The project will be constructed when enough developer fees and grant funds have been collected to fund construction.

OPERATING BUDGET IMPACT
Preliminary estimates of long-term operation and maintenance costs associated with the construction of the basin are $700K-$900K per year, divided across various departments' operating budgets depending on the ultimate design. Some of these operating expenses may be offset by agreements with regional partners who opt into using the basin to mitigate their development projects.

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 30,000,000	**$ 30,000,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
3385 - Pleasant Grove Drainage Basin	3,500,000	-	15,000,000	-	-	18,500,000
TBD - To Be Determined	-	-	11,500,000	-	-	11,500,000
TOTAL	**3,500,000**	**-**	**26,500,000**	**-**	**-**	**30,000,000**

Capital Improvement Program

Alignment Racks in the Corp Yard Garage

PROJECT NUMBER 500362

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION Corp Yard Garage (Building C) - 2055 Hilltop Circle

DESCRIPTION
This project provides funding to install new alignment racks in the heavy bays for Fleet.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Deliver exceptional City services

START DATE
7/1/23

COMPLETION DATE
6/30/25

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 100,000	**$ 100,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
4001 - Fleet Services	100,000	-	-	-	-	100,000
TOTAL	**100,000**	**-**	**-**	**-**	**-**	**100,000**

Capital Improvement Program

Outlets at Roseville Aquatics Complex

PROJECT NUMBER 500363

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION 3051 Woodcreek Oaks Boulevard

DESCRIPTION
This project improves the current electrical infrastructure of the Roseville Aquatics Complex. There are not enough outlets for all the electrical equipment during large events, causing the breakers to trip when multiple equipment are plugged into a circuit. Funding for FY2023-24 covers the design phase for new switchgear and transformers.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Deliver exceptional City services

START DATE
7/1/23

COMPLETION DATE
6/30/26

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 190,000	**$ 190,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
1001 - General	40,000	150,000	-	-	-	190,000
TOTAL	**40,000**	**150,000**	**-**	**-**	**-**	**190,000**

Card Key Access Upgrades at the Downtown Library

PROJECT NUMBER 500364

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION Downtown Library - 225 Taylor Street

DESCRIPTION
Doors on the basement level of the library currently do not have card key access. Card key access readers will be installed and the control panel will be upgraded for the new readers.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Deliver exceptional City services

START DATE
7/1/23

COMPLETION DATE
6/30/25

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 34,500	**$ 34,500**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
1001 - General	34,500	-	-	-	-	34,500
TOTAL	**34,500**	**-**	**-**	**-**	**-**	**34,500**

Capital Improvement Program

New HVAC Unit in Corp Yard Warehouse

PROJECT NUMBER 500365

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION Corp Yard B

DESCRIPTION
A new HVAC unit will be installed for an electronic closet that is currently not air-conditioned. The closet houses electronics central to the proper functioning of the warehouse: the fire alarm, card key access system, and network switches.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Deliver exceptional City services

START DATE
7/1/23

COMPLETION DATE
6/30/25

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 20,000	**$ 20,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
4101 - Information Technology Operations	20,000	-	-	-	-	20,000
TOTAL	**20,000**	**-**	**-**	**-**	**-**	**20,000**

Fire Station No. 3 Dorm Restroom Improvements

PROJECT NUMBER 500366

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION 1300 Cirby Way

DESCRIPTION
The dorm restrooms at Fire Station No.3 are the original restrooms from the 1960s. The configuration does not accommodate both male and female firefighters. This project will bring the dorm restrooms to the City's current standard for fire stations, providing at least two single-use restrooms with shower facilities.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/23

COMPLETION DATE
6/30/24

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 350,000	**$ 350,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
1001 - General	35,000	-	-	-	-	35,000
4065 - Facility Rehabilitation	315,000	-	-	-	-	315,000
TOTAL	**350,000**	**-**	**-**	**-**	**-**	**350,000**

New Card Key Access System at Fire Training Center

PROJECT NUMBER 500367

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION Fire Training Center - 2030 Hilltop Circle

DESCRIPTION
This project will install a card key access system at the Fire Training Center to improve security.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Deliver exceptional City services

START DATE
7/1/23

COMPLETION DATE
6/30/25

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 76,000	**$ 76,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
1001 - General	76,000	-	-	-	-	76,000
TOTAL	**76,000**	**-**	**-**	**-**	**-**	**76,000**

Capital Improvement Program

Security Cameras at Fire Training Center

PROJECT NUMBER 500368

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION Fire Training Center - 2030 Hilltop Circle

DESCRIPTION
Additional security cameras are required to eliminate coverage gaps at the Fire Training Center.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Deliver exceptional City services

START DATE
7/1/23

COMPLETION DATE
6/30/26

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 90,000	**$ 90,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
1001 - General	90,000	-	-	-	-	90,000
TOTAL	**90,000**	**-**	**-**	**-**	**-**	**90,000**

Capital Improvement Program

Washington and Andora Widening

PROJECT NUMBER 400015

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION Washington Boulevard from Sawtell to Diamond Oaks

DESCRIPTION
This project provides funding for widening Washington Blvd from two lanes to four lanes from Sawtell to Diamond Oaks, including widening the Andora Underpass beneath the Union Pacific Railroad tracks. Phase one of the project is complete. Phase two is currently under design, and it is expected to begin in FY2027-28, contingent on grant funding to construct the remaining improvements. Phase one improvements constructed in FY2021-22 included:

- Widening Washington Blvd from two to four lanes between Sawtell Rd and Kaseberg Dr, as well as between Diamond Oaks Rd and Pleasant Grove Blvd
- Constructing a new multi-use trail along the east side of Washington Blvd, from Pleasant Grove Blvd to All America City Blvd
- Enhancing the current bicycle and pedestrian railroad under-crossing
- Improving signalized intersections along Washington Blvd
- Installing a new traffic signal at the intersection of Washington Blvd and Kaseberg Dr

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
3/1/16

COMPLETION DATE
6/30/31

PROJECT STATUS
Construction

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
$ 10,822,156	$ 1,792,859	$ 30,000,000	**$ 42,615,015**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
3151 - Traffic Mitigation	-	-	-	-	15,000,000	15,000,000
TBD - To Be Determined	-	-	-	-	15,000,000	15,000,000
TOTAL	**-**	**-**	**-**	**-**	**30,000,000**	**30,000,000**

Capital Improvement Program

Dry Creek Greenway East Trail Phase 1

PROJECT NUMBER 400022

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION Darling Way/Riverside Avenue to Rocky Ridge Drive

DESCRIPTION
Phase 1 of the Dry Creek Greenway East multi-use trail is approximately two miles long, spanning Darling Way/Riverside Avenue to Rocky Ridge Drive. It will connect to the existing Saugstad Park Trail at Darling Way. This project provides funding for final design, environmental permits, right-of-way acquisition, construction, and construction engineering and management. The trail offers a safe, comfortable, convenient, and highly connected bike route in an area of the City that is otherwise underserved by bicycle facilities. It will connect schools and businesses to residential neighborhoods and provide regional connections as part of a planned loop trail around the greater South Placer/Sacramento area.

OPERATING BUDGET IMPACT
Construction of the trail will result in increased trail maintenance costs, which will be paid by Local Transportation Funds (LTF).

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/21

COMPLETION DATE
6/30/25

PROJECT STATUS
Construction

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
$ 4,460,188	$ 2,951,225	$ 18,782,200	**$ 26,193,613**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6520 - Transportation	18,782,200	-	-	-	-	18,782,200
TOTAL	**18,782,200**	**-**	**-**	**-**	**-**	**18,782,200**

Capital Improvement Program

Pleasant Grove Creek Trail Gap Closure at Veteran's Park

PROJECT NUMBER 400089

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION Crocker Ranch Road near Blue Oaks Boulevard

DESCRIPTION
This project funds the design, environmental clearances, and construction of a 1/2 mile segment of Class I trail to close a gap in the Pleasant Grove Creek Trail system.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/15

COMPLETION DATE
6/30/25

PROJECT STATUS
Design

FUNDING OVERVIEW

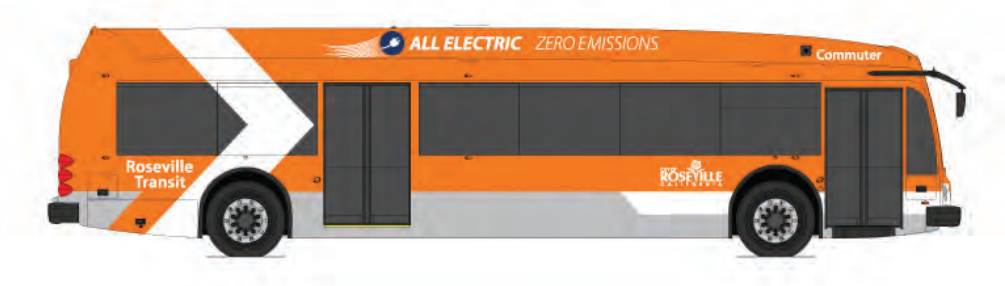
Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	$ 180,000	$ 157,000	**$ 337,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6520 - Transportation	157,000	-	-	-	-	157,000
TOTAL	**157,000**	**-**	**-**	**-**	**-**	**157,000**

Capital Improvement Program

Purchase of Seven New Zero Emission Commuter Buses



NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Remain fiscally responsible in a changing world

START DATE
7/1/20

COMPLETION DATE
6/30/25

PROJECT STATUS
Planning

PROJECT NUMBER 500111

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION Citywide

DESCRIPTION

This project funds the purchase of seven zero-emission, battery-electric commuter buses to replace existing buses in the fleet that have met or exceeded their minimum useful life. Procurement activities began in FY2020-21, with award anticipated in FY2022-23, and buses delivered/accepted in FY2024-25.

OPERATING BUDGET IMPACT

Replacing the seven commuter buses will reduce annual fleet maintenance and fleet fueling costs.

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
$ 14,982	$ 5,018	$ 8,275,000	**$ 8,295,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6511 - Transit	8,275,000	-	-	-	-	8,275,000
TOTAL	**8,275,000**	**-**	**-**	**-**	**-**	**8,275,000**

Purchase of Eight Replacement Dial-A-Ride Buses

PROJECT NUMBER 500112

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION Citywide

DESCRIPTION
Funding for this project is for the purchase of eight Dial-A-Ride buses to replace existing buses in the fleet that have met or exceeded their minimum useful life. Procurement activities began in FY2021-22, with award anticipated in FY2023-24, and delivery and acceptance into fleet during FY2024-25.

OPERATING BUDGET IMPACT
Replacing the eight Dial-A-Ride buses will reduce annual fleet maintenance costs.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Remain fiscally responsible in a changing world

START DATE
7/1/20

COMPLETION DATE
6/30/25

PROJECT STATUS
Procurement, Contracting

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	$ 30,000	$ 2,956,000	**$ 2,986,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6511 - Transit	2,878,000	78,000	-	-	-	2,956,000
TOTAL	**2,878,000**	**78,000**	**-**	**-**	**-**	**2,956,000**

Dry Creek Greenway West Trail Design and Construction

PROJECT NUMBER 500113

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION Along Dry Creek from Riverside Avenue to Cook-Riolo Road

DESCRIPTION
This project provides funding for the design and construction of a three-mile-long multi-use trail in the City of Roseville and unincorporated Placer County along Dry Creek from Riverside Avenue to Cook-Riolo Road. The project will provide local and regional bikeway and pedestrian connections.

OPERATING BUDGET IMPACT
Construction of the trail will result in increased trail maintenance needs. Local Transportation Funds (LTF) will pay for trail maintenance activities for the portion of the trail in the City of Roseville.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth.

START DATE
7/1/20

COMPLETION DATE
6/30/26

PROJECT STATUS
Design

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
$ 460	$ 19,540	$ 15,930,000	**$ 15,950,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6520 - Transportation	1,340,000	1,340,000	13,250,000	-	-	15,930,000
TOTAL	**1,340,000**	**1,340,000**	**13,250,000**	**-**	**-**	**15,930,000**

Roseville Parkway Widening and Pleasant Grove Boulevard Triple Lefts

PROJECT NUMBER 500116

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION Roseville Parkway from Creekside Ridge Drive to Gibson Drive

DESCRIPTION
This is a two-phase project, and both phases are currently under design. Construction of Phase 1 is anticipated to begin in FY2023-24 and extend through FY2024-25. Construction of Phase 2 will occur when adequate funding is identified but it could be as soon as FY2028-29. Phase 2 is expected to cost approximately $12 million.

Phase 1 improvements include adding a third left turn lane from southbound Pleasant Grove Boulevard onto eastbound Roseville Parkway, adding a bus turnout on Roseville Parkway between West Drive and Reserve Drive, and constructing intersection improvements at Roseville Parkway and Galleria Boulevard. Phase 2 will construct the remaining infrastructure to widen Roseville Parkway by one lane in each direction from Creekside Ridge Drive to East Gibson Drive.

OPERATING BUDGET IMPACT
No significant operating budget impact is expected upon the project's completion.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/20

COMPLETION DATE
6/30/25

PROJECT STATUS
Design

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
$ 783,412	$ 1,416,588	$ 5,678,031	**$ 7,878,031**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
3002 - North Central CFD 1	3,628,031	50,000	-	-	-	3,678,031
3151 - Traffic Mitigation	-	2,000,000	-	-	-	2,000,000
TOTAL	**3,628,031**	**2,050,000**	**-**	**-**	**-**	**5,678,031**

Mahany Park Trail Design and Construction

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/21

COMPLETION DATE
6/30/30

PROJECT STATUS
Design

PROJECT NUMBER 500190

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION Mahany Park Open Space

DESCRIPTION
This project provides funding for the design, environmental analysis and review, and construction of a paved multi-use trail through the Mahany Park open space per the Bicycle Master Plan and 2020 Mahany Park Trail and Open Space Feasibility Study.

OPERATING BUDGET IMPACT
The City of Roseville will maintain this trail on an ongoing basis.

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	$ 50,000	$ 3,775,000	**$ 3,825,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6520 - Transportation	225,000	225,000	1,075,000	2,250,000	-	3,775,000
TOTAL	**225,000**	**225,000**	**1,075,000**	**2,250,000**	**-**	**3,775,000**

Capital Improvement Program

Dry Creek Greenway East Trail Phase 2

PROJECT NUMBER 500260

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION Along Linda Creek from Rocky Ridge Drive to Old Auburn Road

DESCRIPTION
Dry Creek Greenway Bike Trail Phase 2 will construct approximately 1.5 miles of Class I bikeways that will facilitate regional trail connections to the American River Parkway, Sacramento Northern, and Miners Ravine Trails, with the ultimate goal being over 70-mile long looped system of interconnected paved trails in the Sacramento-Placer Region. This project will improve the quality of life in the City and the region by benefitting disadvantaged communities, improving safety and mobility, reducing emissions, improving air quality, providing recreation opportunities, and fostering economic development and regional tourism.

OPERATING BUDGET IMPACT
Upon project completion, ongoing maintenance costs will be paid by Local Transportation Funds.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/22

COMPLETION DATE
6/30/27

PROJECT STATUS
Design

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 5,515,000	**$ 5,515,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6520 - Transportation	515,000	-	5,000,000	-	-	5,515,000
TOTAL	**515,000**	**-**	**5,000,000**	**-**	**-**	**5,515,000**

Capital Improvement Program

Microtransit Vehicles and Charger Purchase

PROJECT NUMBER 500261

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION Citywide

DESCRIPTION
Placer County and the City of Roseville are soliciting proposals from qualified mobility service and technology providers to develop and launch a turnkey software-as-a-service solution for deploying flexible on-demand public transit services using agency-owned vehicles and agency drivers. Funding for this project is for four electric transit vans and one charger to be installed at Roseville's charging depot, which is under construction. Electric vans have been shown at other microtransit programs within the State of California to appeal to riders and ultimately ensure a successful program.

OPERATING BUDGET IMPACT
Upon project completion, ongoing maintenance and fuel costs will be paid paid through Local Transportation Funds (LTF) and/or Federal Transit Administration (FTA) funds.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/22

COMPLETION DATE
6/30/25

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	$ 700,000	$ 700,000	**$ 1,400,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6511 - Transit	700,000	-	-	-	-	700,000
TOTAL	**700,000**	**-**	**-**	**-**	**-**	**700,000**

Capital Improvement Program

Stoneridge Parcel 58 Bike Trail - Miner's Ravine to Orvietto Drive

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/22

COMPLETION DATE
6/30/29

PROJECT STATUS
Planning

PROJECT NUMBER 500262

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION Miner's Ravine to Orvietto Drive

DESCRIPTION
This project will design and construct a multi-use bike/pedestrian trail through Stoneridge Parcel 58 from Miner's Ravine to Orvietto Drive.

OPERATING BUDGET IMPACT
Upon project completion, ongoing maintenance costs will be paid by the Stoneridge Parcel 1 Community Facilities District No. 2 (Services District).

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	$ 30,000	$ 2,330,000	**$ 2,360,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
3314 - Neighborhood Park - Stoneridge	30,000	300,000	-	300,000	-	630,000
6520 - Transportation	-	-	-	1,700,000	-	1,700,000
TOTAL	**30,000**	**300,000**	**-**	**2,000,000**	**-**	**2,330,000**

Traffic Signal and Roadway Improvements for Roseville Soccer Complex

PROJECT NUMBER 500317

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION Intersections near Roseville Soccer Complex

DESCRIPTION
This project includes the installation of ultimate traffic signal and roadway improvements at the intersections of Blue Oaks Boulevard and Westbrook Boulevard, Blue Oaks Boulevard and Hayden Parkway, Westbrook Boulevard and Brookstone Drive (N), and Westbrook Boulevard and Brookstone Drive (S) to accommodate planned construction of the Roseville Soccer Complex project (400068) east of Westbrook Boulevard. The project will provide left-turn lanes off Westbrook Boulevard onto the Roseville Soccer Complex and traffic signal improvements serving the property. The traffic study for the Roseville Soccer Complex project requires these improvements to be complete for the opening of the Soccer Complex.

OPERATING BUDGET IMPACT
Four new signals and roadway improvements will require cost increases in signal and roadway maintenance. Costs are not anticipated to exceed the planned increases in operating budgets.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
9/21/22

COMPLETION DATE
6/30/27

PROJECT STATUS
Design

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	$ 480,000	$ 5,200,000	**$ 5,680,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
1001 - General	899,463	-	-	-	-	899,463
3151 - Traffic Mitigation	3,217,833	-	-	-	-	3,217,833
3180 - Blue Oaks Blvd Fee	1,026,501	-	-	-	-	1,026,501
3181 - Westpark Drive Fee	56,203	-	-	-	-	56,203
TOTAL	**5,200,000**	**-**	**-**	**-**	**-**	**5,200,000**

Capital Improvement Program

Blue Oaks Blvd Widening

PROJECT NUMBER 500322

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION Blue Oaks Boulevard from Woodcreek Oaks to Washington

DESCRIPTION
This project will widen Blue Oaks Boulevard to four lanes in each direction, from Woodcreek Oaks Boulevard to Washington Boulevard and includes a bridge span adjacent to the existing bridge over the Union Pacific Rail Road tracks and Industrial Avenue.

OPERATING BUDGET IMPACT
There is no significant operating budget impact upon completion of this project.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
2/1/23

COMPLETION DATE
6/30/27

PROJECT STATUS
Pre-Design

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	$ 4,000,000	$ 26,000,000	**$ 30,000,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
TBD - To Be Determined	-	-	-	26,000,000	-	26,000,000
TOTAL	**-**	**-**	**-**	**26,000,000**	**-**	**26,000,000**

Vernon Atlantic Multimodal Safety Improvement Project

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
1/18/23

COMPLETION DATE
6/30/26

PROJECT STATUS
Pre-Design

PROJECT NUMBER 500324

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION Vernon and Atlantic Streets Between Lincoln Street and Yosemite Street

DESCRIPTION
This project will construct a raised median to lower speeds, reduce turning movements, and more safely direct traffic through the Vernon-Atlantic S-curve. Additional improvements include installation of a high visibility crosswalk with a rectangular rapid-flashing beacon at Jefferson Street; auxiliary signage, striping, and resurfacing.

OPERATING BUDGET IMPACT
There may be a nominal increase to Parks, Recreation, and Libraries (PRL) operating budget to maintain landscaping in the new medians. The project manager will work with PRL to determine the amount and communicate the impact to the City Council at the award of construction.

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	$ 180,000	$ 1,318,000	**$ 1,498,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
1001 - General	-	150,000	-	-	-	150,000
2305 - Highway Users Tax	-	450,000	-	-	-	450,000
6520 - Transportation	-	193,000	-	-	-	193,000
TBD - To Be Determined	-	525,000	-	-	-	525,000
TOTAL	**-**	**1,318,000**	**-**	**-**	**-**	**1,318,000**

South Placer County Express Bus Service - Capital

PROJECT NUMBER 700029

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION Lincoln through Roseville to Watt I-80

DESCRIPTION
This capital project funds the procurement of five new 40' battery-electric buses, three depot chargers, and two on-route chargers. This rolling stock and capital equipment are for the South Placer County Transit Project that will provide express bus service on a pilot basis. A separate project is established to plan, implement, and operate the service.

OPERATING BUDGET IMPACT
Grants and other funds will support operating expenses under a separate project during the three-year pilot period. This project will not have an impact on the General Fund during the pilot years or future years.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
5/1/21

COMPLETION DATE
6/30/27

PROJECT STATUS
Planning

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
$ 29,993	$ 7,039,410	$ 1,295,000	**$ 8,364,403**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6511 - Transit	1,295,000	-	-	-	-	1,295,000
TOTAL	**1,295,000**	**-**	**-**	**-**	**-**	**1,295,000**

Capital Improvement Program

Creekview Traffic Signals

PROJECT NUMBER F10050

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION Creekview Specific Plan

DESCRIPTION
This project provides funding to install new traffic signals in the Creekview Specific Plan Area.

OPERATING BUDGET IMPACT
The additional staff and budget needed to maintain new traffic signals have been estimated for the City's ultimate buildout of all planned traffic signals. No unplanned operating budget impacts are expected upon installing the Creekview Specific Plan traffic signals.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/27

COMPLETION DATE
6/30/32

PROJECT STATUS
Forecasted

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 750,000	**$ 750,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
3151 - Traffic Mitigation	-	-	-	750,000	-	750,000
TOTAL	**-**	**-**	**-**	**750,000**	**-**	**750,000**

Capital Improvement Program

Sierra Vista Traffic Signals

PROJECT NUMBER F10051

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION Sierra Vista Specific Plan

DESCRIPTION
This project provides funding to install new traffic signals in the Sierra Vista Specific Plan Area.

OPERATING BUDGET IMPACT
The additional staff and budget needed to maintain new traffic signals have been estimated for the City's ultimate buildout of all planned traffic signals. No unplanned operating budget impacts are expected upon installing the Sierra Vista Specific Plan traffic signals.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/27

COMPLETION DATE
6/30/32

PROJECT STATUS
Forecasted

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 1,500,000	**$ 1,500,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
3151 - Traffic Mitigation	-	-	-	750,000	750,000	1,500,000
TOTAL	**-**	**-**	**-**	**750,000**	**750,000**	**1,500,000**

Capital Improvement Program

West Roseville Traffic Signals

PROJECT NUMBER F10052

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION West Roseville Specific Plan

DESCRIPTION
This project provides funding to install new traffic signals in the West Roseville Specific Plan Area.

OPERATING BUDGET IMPACT
The additional staff and budget needed to maintain new traffic signals have been estimated for the City's ultimate buildout of all planned traffic signals. No unplanned operating budget impacts are expected upon installing traffic signals.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/27

COMPLETION DATE
6/30/32

PROJECT STATUS
Forecasted

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 1,500,000	**$ 1,500,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
3151 - Traffic Mitigation	-	-	-	750,000	750,000	1,500,000
TOTAL	**-**	**-**	**-**	**750,000**	**750,000**	**1,500,000**

Waste Services Projects Summary: FY2023-24 through FY2027-28

Project	Page	Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total Project
New Projects									
500339 - Compressed Natural Gas Retrofit Upgrade	D-157	-	-	2,500,000	-	-	-	-	2,500,000
Existing Projects									
500065 - Utility Exploration Center Interior Exhibit Refresh	-	225,581	1,824,419	-	-	-	-	-	2,050,000
500095 - CNG Fueling Station Upgrades	D-158	926,708	143,524	50,000	-	-	-	-	1,120,232
500265 - Utility Operations Center - Phase 1	-	-	15,074,374	-	-	-	-	-	15,074,374
700042 - Clean Air Grant Program - On-Road Heavy-Duty Fleet Modernization	-	-	163,215	-	-	-	-	-	163,215
TOTAL NEW AND EXISTING PROJECTS		**$ 1,152,289**	**$ 17,205,532**	**$ 2,550,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 20,907,821**
Forecasted Projects									
F10066 - Utility Operations Center - Phase 2	D-159	-	-	-	2,000,000	-	-	-	2,000,000
F10067 - Utility Operations Center - Phase 3	D-160	-	-	-	-	2,000,000	-	-	2,000,000
F10068 - Utility Operations Center - Phase 4	D-161	-	-	-	-	-	25,000,000	-	25,000,000
TOTAL FORECASTED PROJECTS		**$ -**	**$ -**	**$ -**	**$ 2,000,000**	**$ 2,000,000**	**$25,000,000**	**$ -**	**$ 29,000,000**
TOTAL DEPARTMENT PROJECTS		**$ 1,152,289**	**$ 17,205,532**	**$ 2,550,000**	**$ 2,000,000**	**$ 2,000,000**	**$25,000,000**	**$ -**	**$ 49,907,821**

Capital Improvement Program

Compressed Natural Gas Retrofit Upgrade

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/23

COMPLETION DATE
6/30/25

PROJECT STATUS
New

PROJECT NUMBER	500339
CLASSIFICATION	Waste Services
DEPARTMENT	Environmental Utilities Department
LOCATION	Fleet Services Maintenance Shop - 2055 Hilltop Circle

DESCRIPTION
This project provides funding for a retrofit of the Fleet Services Maintenance Shop. The retrofit will upgrade portions of the infrastructure to comply with all applicable requirements for the maintenance and repair of compressed natural gas (CNG) vehicles.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 2,500,000	**$ 2,500,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6330 - Waste Services Rehabilitation	2,500,000	-	-	-	-	2,500,000
TOTAL	**2,500,000**	**-**	**-**	**-**	**-**	**2,500,000**

Capital Improvement Program

CNG Fueling Station Upgrades

PROJECT NUMBER 500095

CLASSIFICATION Waste Services

DEPARTMENT Environmental Utilities Department

LOCATION Corp Yard - 2025 Hilltop Circle

DESCRIPTION
This project funds the upgrade of the compressed natural gas (CNG) fueling station to meet current code regulations and replace equipment past usable life. The project will provide fueling redundancy for the Solid Waste Services CNG fleet.

OPERATING BUDGET IMPACT
The operational budget will be reduced as this facility will no longer serve as the primary CNG fueling facility, which is located at the Pleasant Grove Waste Water Treatment Plant (PGWWTP).

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
5/1/20

COMPLETION DATE
6/30/24

PROJECT STATUS
Construction

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
$ 926,708	$ 143,524	$ 50,000	**$ 1,120,232**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6330 - Waste Services Rehabilitation	50,000	-	-	-	-	50,000
TOTAL	**50,000**	**-**	**-**	**-**	**-**	**50,000**

Utility Operations Center - Phase 2

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/24

COMPLETION DATE
6/30/26

PROJECT STATUS
Forecasted

PROJECT NUMBER	F10066
CLASSIFICATION	Waste Services
DEPARTMENT	Environmental Utilities Department
LOCATION	West Roseville

DESCRIPTION
This project provides funding for the construction of new waste-handling facilities, installation of waste-handling equipment, construction and connection of utilities, and access roadways and paving.

OPERATING BUDGET IMPACT
Operating budget impacts will be calculated based on site usage. At this point, site usage decisions are still under consideration.

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 2,000,000	**$ 2,000,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6101 - Water Operations	-	1,000,000	-	-	-	1,000,000
6301 - Waste Services Operations	-	1,000,000	-	-	-	1,000,000
TOTAL	**-**	**2,000,000**	**-**	**-**	**-**	**2,000,000**

Capital Improvement Program

Utility Operations Center - Phase 3

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/25

COMPLETION DATE
6/30/28

PROJECT STATUS
Forecasted

PROJECT NUMBER F10067

CLASSIFICATION Waste Services

DEPARTMENT Environmental Utilities Department

LOCATION West Roseville

DESCRIPTION
This project provides funding for the final design of all remaining new facilities at the new Utility Operations Center.

OPERATING BUDGET IMPACT
Operating budget impacts will be calculated based on site usage. At this point, site usage decisions are still under consideration.

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 2,000,000	**$ 2,000,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6101 - Water Operations	-	-	1,000,000	-	-	1,000,000
6301 - Waste Services Operations	-	-	1,000,000	-	-	1,000,000
TOTAL	**-**	**-**	**2,000,000**	**-**	**-**	**2,000,000**

Capital Improvement Program

Utility Operations Center - Phase 4

PROJECT NUMBER F10068

CLASSIFICATION Waste Services

DEPARTMENT Environmental Utilities Department

LOCATION West Roseville

DESCRIPTION
This project provides funding for the construction of all remaining new facilities at the new Utility Operations Center.

OPERATING BUDGET IMPACT
Operating budget impacts will be calculated based on site usage. At this point, site usage decisions are still under consideration.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/26

COMPLETION DATE
6/30/29

PROJECT STATUS
Forecasted

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 25,000,000	**$ 25,000,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6101 - Water Operations	-	-	-	12,500,000	-	12,500,000
6301 - Waste Services Operations	-	-	-	12,500,000	-	12,500,000
TOTAL	**-**	**-**	**-**	**25,000,000**	**-**	**25,000,000**

Wastewater Projects Summary: FY2023-24 through FY2027-28

Project	Page	Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total Project
New Projects									
500341 - Church Street Wet Weather Upgrades	D-163	-	-	300,000	-	-	-	-	300,000
500344 - West Zone Recycled Water Tank Rehabilitation	D-164	-	-	500,000	-	-	-	-	500,000
Existing Projects									
400046 - Shadowbrook Lift Station and Forcemain	-	2,053,010	46,990	-	-	-	-	-	2,100,000
400064 - Wastewater Treatment Plants PLC Rehabilitation	-	883,681	4,566,319	-	-	-	-	-	5,450,000
400078 - Sewer Collection System Cured-in-Place-Pipe Rehabilitation	D-165	2,588,234	5,761,767	1,800,000	-	-	-	-	10,150,001
400082 - Maximo/Granite XP Integration Database Migration	-	633	149,367	-	-	-	-	-	150,000
500060 - PGWWTP Influent Pump Station Pumps and Variable Frequency Drive Replac.	-	524	1,533,476	-	-	-	-	-	1,534,000
500061 - DCWWTP 66-inch Influent Pipe Rehabilitation	-	25,457	789,543	-	-	-	-	-	815,000
500063 - Dry Creek Operations and Laboratory Building	-	20,464	5,749,536	-	-	-	-	-	5,770,000
500064 - Dry Creek and Pleasant Wastewater Treatment Plants Lighting Rehabilitat	-	106,465	533,535	-	-	-	-	-	640,000
500092 - Pure Water Roseville	-	936,528	443,546	-	-	-	-	-	1,380,074
500142 - Pleasant Grove Wastewater Treatment Plant Maintenance Building	-	17,912	192,088	-	-	-	-	-	210,000
500143 - Regional 30-inch Interceptor Rehabilitation	D-166	-	175,000	250,000	-	-	-	-	425,000
500146 - Vactor Washout Station	-	4,148	50,852	-	-	-	-	-	55,000
500172 - Pleasant Grove Wastewater Treatment Plant Filter Replacement	-	243,519	896,481	-	-	-	-	-	1,140,000
500191 - 63-inch and 66-inch Interceptor Rehabilitation	-	-	300,000	-	-	-	-	-	300,000
500192 - DCWWTP Biofilter System Rehabilitation	D-167	-	1,425,000	1,175,000	2,500,000	1,300,000	300,000	-	6,700,000
500193 - DCWWTP Motor Control Center and Switchgear Replacement	-	-	2,816,000	-	-	-	-	-	2,816,000
500219 - Wastewater Collections Locker Room Expansion	-	64,835	30,165	-	-	-	-	-	95,000
500220 - Wastewater Collections Warehouse	-	2,600	607,400	-	-	-	-	-	610,000
500266 - Wastewater Treatment Plants Secondary Clarifier Coating Project	-	-	680,000	-	-	-	-	-	680,000
500330 - 30 Inch Recycled Water Main Repair and Relocation	-	-	500,000	-	-	-	-	-	500,000
TOTAL NEW AND EXISTING PROJECTS		**$ 6,948,011**	**$ 27,247,064**	**$ 4,025,000**	**$ 2,500,000**	**$ 1,300,000**	**$ 300,000**	**$ -**	**$ 42,320,075**
Forecasted Projects									
F10055 - Dry Creek Wastewater Treatment Plant Digester 1 Roof Rehabilitation	D-168	-	-	-	-	2,000,000	-	-	2,000,000
F10056 - Dry Creek Wastewater Treatment Plant Tertiary Filter Rehabilitation	D-169	-	-	-	400,000	1,500,000	2,500,000	-	4,400,000
TOTAL FORECASTED PROJECTS		**$ -**	**$ -**	**$ -**	**$ 400,000**	**$ 3,500,000**	**$ 2,500,000**	**$ -**	**$ 6,400,000**
TOTAL DEPARTMENT PROJECTS		**$ 6,948,011**	**$ 27,247,064**	**$ 4,025,000**	**$ 2,900,000**	**$ 4,800,000**	**$ 2,800,000**	**$ -**	**$ 48,720,075**

Capital Improvement Program

Church Street Wet Weather Upgrades

PROJECT NUMBER 500341

CLASSIFICATION Wastewater

DEPARTMENT Environmental Utilities Department

LOCATION Church Street

DESCRIPTION
This project will fund upgrades to the Church Street area to handle wet weather scenarios. The project will include an evaluation, alternatives analysis, and preliminary design.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/23

COMPLETION DATE
6/30/26

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 300,000	**$ 300,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6230 - Wastewater Rehabilitation	300,000	-	-	-	-	300,000
TOTAL	**300,000**	**-**	**-**	**-**	**-**	**300,000**

Capital Improvement Program

West Zone Recycled Water Tank Rehabilitation

PROJECT NUMBER 500344

CLASSIFICATION Wastewater

DEPARTMENT Environmental Utilities Department

LOCATION 5118 Phillip Road

DESCRIPTION
An assessment of the two West Zone recycled water tanks indicated the need for rehabilitation to increase the plants' life. This project is to design and perform the rehabilitation described in the report.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/23

COMPLETION DATE
6/30/26

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 500,000	**$ 500,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6230 - Wastewater Rehabilitation	500,000	-	-	-	-	500,000
TOTAL	**500,000**	**-**	**-**	**-**	**-**	**500,000**

Capital Improvement Program

Sewer Collection System Cured-in-Place-Pipe Rehabilitation

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/15

COMPLETION DATE
6/30/25

PROJECT STATUS
Construction

PROJECT NUMBER 400078

CLASSIFICATION Wastewater

DEPARTMENT Environmental Utilities Department

LOCATION Downtown Roseville

DESCRIPTION
This project reconstructs and rehabilitates the existing collection system pipe infrastructure. The Environmental Utilities Department will target systems older than 75 years in service and areas with known premature failures.

OPERATING BUDGET IMPACT
The completion of this project will result in operational savings from lower maintenance costs to rehabilitated pipe segments.

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
$ 2,588,234	$ 5,761,767	$ 1,800,000	**$ 10,150,001**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6230 - Wastewater Rehabilitation	1,800,000	-	-	-	-	1,800,000
TOTAL	**1,800,000**	**-**	**-**	**-**	**-**	**1,800,000**

Capital Improvement Program

Regional 30-inch Interceptor Rehabilitation

PROJECT NUMBER 500143

CLASSIFICATION Wastewater

DEPARTMENT Environmental Utilities Department

LOCATION Riverside Avenue and Darling Way

DESCRIPTION
This project funds the rehabilitation of a 30-inch interceptor pipe with the installation of a new liner.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/20

COMPLETION DATE
6/30/25

PROJECT STATUS
Design

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	$ 175,000	$ 250,000	**$ 425,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6230 - Wastewater Rehabilitation	-	-	-	-	-	-
6231 - Wastewater Regional Rehabilitation	250,000	-	-	-	-	250,000
TOTAL	**250,000**	**-**	**-**	**-**	**-**	**250,000**

Dry Creek Wastewater Treatment Plant Biofilter System Rehabilitation

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/21

COMPLETION DATE
6/30/27

PROJECT STATUS
Planning

PROJECT NUMBER 500192

CLASSIFICATION Wastewater

DEPARTMENT Environmental Utilities Department

LOCATION Dry Creek Wastewater Treatment Plant, 1800 Booth Road

DESCRIPTION
This project provides funding to rehabilitate the existing primary biofilter (Odor Control System) at the Dry Creek Wastewater Treatment Plant.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	$ 1,425,000	$ 5,275,000	**$ 6,700,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6231 - Wastewater Regional Rehabilitation	1,175,000	2,500,000	1,300,000	300,000	-	5,275,000
TOTAL	**1,175,000**	**2,500,000**	**1,300,000**	**300,000**	**-**	**5,275,000**

Capital Improvement Program

Dry Creek Wastewater Treatment Plant Digester 1 Roof Rehabilitation

PROJECT NUMBER F10055

CLASSIFICATION Wastewater

DEPARTMENT Environmental Utilities Department

LOCATION Dry Creek Wastewater Treatment Plant

DESCRIPTION
This project provides funding for the rehabilitation of the concrete dome lid on Digester 1 at the Dry Creek Wastewater Treatment Plant.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/25

COMPLETION DATE
12/31/26

PROJECT STATUS
Forecasted

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 2,000,000	**$ 2,000,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6231 - Wastewater Regional Rehabilitation	-	-	2,000,000	-	-	2,000,000
TOTAL	**-**	**-**	**2,000,000**	**-**	**-**	**2,000,000**

Dry Creek Wastewater Treatment Plant Tertiary Filter Rehabilitation

PROJECT NUMBER F10056

CLASSIFICATION Wastewater

DEPARTMENT Environmental Utilities Department

LOCATION Dry Creek Wastewater Treatment Plant

DESCRIPTION
This project provides funding for the rehabilitation of the tertiary filter, including equipment and controls, at the Dry Creek Wastewater Treatment Plant.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/24

COMPLETION DATE
6/30/28

PROJECT STATUS
Forecasted

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 4,400,000	**$ 4,400,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6231 - Wastewater Regional Rehabilitation	-	400,000	1,500,000	2,500,000	-	4,400,000
TOTAL	**-**	**400,000**	**1,500,000**	**2,500,000**	**-**	**4,400,000**

Water Projects Summary: FY2023-24 through FY2027-28

Project	Page	Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total Project
New Projects									
500346 - Backflow Program Technology Project	D-172	-	-	150,000	-	-	-	-	150,000
500348 - Downtown Water Mains Rehabilitation - Phase 2	D-173	-	-	400,000	2,500,000	2,500,000	-	-	5,400,000
500349 - Hydrant Program Technology Project	D-174	-	-	150,000	-	-	-	-	150,000
Existing Projects									
400014 - West Side Tank and Pump Station Project	-	27,713,008	8,123,202	-	-	-	-	-	35,836,210
400016 - Enterprise Asset Management	-	12,948,141	185,135	-	-	-	-	-	13,133,276
400076 - Atlantic Street Rehabilitation Project near Railroad Crossing	-	82,863	1,517,136	-	-	-	-	-	1,599,999
400077 - Water Facilities Condition Assessment-	-	492,577	327,423	-	-	-	-	-	820,000
400099 - Advanced Metering Infrastructure Project	D-175	5,457,476	5,378,640	3,800,000	1,341,000	-	-	-	15,977,116
400102 - Water Treatment Plant Two Million Gallon Tank Rehabilitation	D-176	117,022	3,407,978	2,000,000	-	-	-	-	5,525,000
400202 - Water Treatment Plant Program Logic Controller Update		1,337,034	1,237,966	-	-	-	-	-	2,575,000
500022 - Stoneridge Tank Site Improvements	D-177	58,161	361,840	200,000	-	-	-	-	620,001
500023 - Industrial Avenue 12 inch Water Main Rehabilitation		-	230,000	-	-	-	-	-	230,000
500024 - Water Meter Retrofit		(6)	250,006	-	-	-	-	-	250,000
500056 - Access Control System Rehabilitation	-	503,485	86,515	-	-	-	-	-	590,000
500057 - Corrosion Protection Program Update	-	566	1,699,434	-	-	-	-	-	1,700,000
500059 - Groundwater Well Property	-	491,054	808,946	-	-	-	-	-	1,300,000
500094 - Downtown Water Mains Replacement	-	8,147,535	880,802	-	-	-	-	-	9,028,337
500147 - Cooperative Potable Water Transmission Infrastructure	D-178	265,109	1,334,891	500,000	-	-	-	-	2,100,000
500150 - Water Security and Resiliency Improvements	D-179	21,958	378,042	100,000	100,000	-	-	-	600,000
500151 - Well 12 Backwash Outfall	-	113,640	46,360	-	-	-	-	-	160,000
500153 - Water Treatment Plant Reclaim Basin Rehabilitation	-	-	1,000,000	-	-	-	-	-	1,000,000
500155 - Aquifer Storage and Recovery Well - Design	-	2,586,287	2,238,713	-	-	-	-	-	4,825,000
500157 - Aquifer Storage and Recovery Wells 9 Westbrook and 18 Solaire	-	8,601,523	9,148,477	-	-	-	-	-	17,750,000
500196 - Meter Test Bench	-	-	194,000	-	-	-	-	-	194,000
500197 - Safety Vault and Ladder Improvements	-	8,162	41,838	-	-	-	-	-	50,000
500198 - Water Distribution System Improvements	-	51,929	1,178,071	-	-	-	-	-	1,230,000
500225 - Water Treatment Plant East Applied Pipeline Rehabilitation Project	-	43,171	812,829	-	-	-	-	-	856,000
500227 - Pleasant Grove Pump Station Modifications	-	27,539	662,461	-	-	-	-	-	690,000
500270 - Downtown Water Mains Rehabilitation - Roseville Heights	-	-	50,000	-	-	-	-	-	50,000
500271 - Water Treatment Plant Fiber Optic Facilities Rehabilitation	-	-	200,000	-	-	-	-	-	200,000
500315 - Aquifer Storage and Recovery Wells 13 Campus Oaks and 19 Misty Wood	D-180	-	1,625,865	15,000,000	-	-	-	-	16,625,865
TOTAL NEW AND EXISTING PROJECTS		**$ 69,068,234**	**$ 43,406,570**	**$22,300,000**	**$ 3,941,000**	**$ 2,500,000**	**$ -**	**$ -**	**$ 141,215,804**

Water Projects Summary: FY2023-24 through FY2027-28

Project	Page	Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total Project
Forecasted Projects									
F10058 - Aquifer Storage and Recovery Wells 5 and 6	D-181	-	-	-	12,000,000	-	-	-	12,000,000
F10059 - Water Treatment Plant Administration Building	D-182	-	-	-	-	7,000,000	-	-	7,000,000
TOTAL FORECASTED PROJECTS		**$ -**	**$ -**	**$ -**	**$12,000,000**	**$ 7,000,000**	**$ -**	**$ -**	**$ 19,000,000**
TOTAL DEPARTMENT PROJECTS		**$ 69,068,234**	**$ 43,406,570**	**$22,300,000**	**$15,941,000**	**$ 9,500,000**	**$ -**	**$ -**	**$ 160,215,804**

Capital Improvement Program

Backflow Program Technology Project

PROJECT NUMBER 500346

CLASSIFICATION Water

DEPARTMENT Environmental Utilities Department

LOCATION Citywide

DESCRIPTION
The State Water Resources Control Board is updating requirements for public water systems related to cross-connection control and backflow prevention. The Water Utility is updating program protocols and operations to ensure the City meets the updated requirements, which include hazard assessments, backflow asset tracking, regular inspection, incident response, and customer contact, among other items. This project will integrate the City's Maximo and Cayenta systems related to backflow and move backflow billing and payment compliance from the current manual processes to Cayenta.

OPERATING BUDGET IMPACT
Overall, the project is expected to provide operational efficiencies--the estimated cost impact is less than $25,000 over five years, with revenue generation of more than $500,000.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/23

COMPLETION DATE
6/30/25

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 150,000	**$ 150,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6101 - Water Operations	150,000	-	-	-	-	150,000
TOTAL	**150,000**	**-**	**-**	**-**	**-**	**150,000**

Capital Improvement Program

Downtown Water Mains Rehabilitation - Phase 2

PROJECT NUMBER 500348

CLASSIFICATION Water

DEPARTMENT Environmental Utilities Department

LOCATION Downtown Roseville

DESCRIPTION
This project provides funding for the replacement of aging water distribution mains infrastructure throughout Downtown Roseville to improve the reliability of the water distribution system.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/23

COMPLETION DATE
6/30/27

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 5,400,000	**$ 5,400,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6130 - Water Rehabilitation	400,000	2,500,000	2,500,000	-	-	5,400,000
TOTAL	**400,000**	**2,500,000**	**2,500,000**	**-**	**-**	**5,400,000**

Capital Improvement Program

Hydrant Program Technology Project

PROJECT NUMBER 500349

CLASSIFICATION Water

DEPARTMENT Environmental Utilities Department

LOCATION Citywide

DESCRIPTION
This project provides funding to move the hydrant billing program from a manual process to a fully integrated process with the City's Maximo, Cayenta, and Accela systems. This will create operational efficiencies, ensure accurate and timely billing, and enhance customer service.

OPERATING BUDGET IMPACT
Overall, the project is expected to provide operational efficiencies--the estimated cost impact is less than $25,000 over five years with revenue generation of more than $75,000.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Deliver exceptional City services

START DATE
7/1/23

COMPLETION DATE
6/30/25

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 150,000	**$ 150,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6101 - Water Operations	150,000	-	-	-	-	150,000
TOTAL	**150,000**	**-**	**-**	**-**	**-**	**150,000**

Capital Improvement Program

Advanced Metering Infrastructure Project

PROJECT NUMBER 400099

CLASSIFICATION Water

DEPARTMENT Environmental Utilities Department

LOCATION Citywide

DESCRIPTION
Environmental Utilities is facing increased demands to provide enhanced meter data to customers to comply with new water efficiency measures and to meet increased customer expectations. An Advanced Metering Infrastructure (AMI) system is required to offer better meter data to customers. AMI would introduce two-way communication for meters allowing remote reads and improved interaction between the utility and its customers. An AMI system also provides customers with a detailed view of their water usage, enabling them to make changes to increase their water efficiency. Finally, an AMI system expands system reliability by enhancing demand management and capital efficiencies. This project progresses from a business case through a third-party implementation and finishes with the installed and operating AMI system.

OPERATING BUDGET IMPACT
Once the project is complete, there will be various ongoing system/software maintenance and licensing fees to be funded by the Electric and Environmental Utilities operating budgets.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/16

COMPLETION DATE
6/30/26

PROJECT STATUS
Construction

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
$ 5,457,476	$ 5,378,640	$ 5,141,000	**$ 15,977,116**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6101 - Water Operations	2,237,000	945,000	-	-	-	3,182,000
6120 - Water Construction	1,563,000	396,000	-	-	-	1,959,000
TOTAL	**3,800,000**	**1,341,000**	**-**	**-**	**-**	**5,141,000**

Water Treatment Plant Two Million Gallon Tank Rehabilitation

PROJECT NUMBER 400102

CLASSIFICATION Water

DEPARTMENT Environmental Utilities Department

LOCATION 9595 Barton Road, Granite Bay

DESCRIPTION
This project provides funds for the rehabilitation of the two million gallon steel tank at the Barton Road Water Treatment Plant. The scope of the project includes refurbishing the interior and exterior, applying a protective coating, and constructing seismic stabilization components. Replacing the tank is the second option if it is found to be more cost-effective.

OPERATING BUDGET IMPACT
The completion of this project will result in operational savings from lower maintenance costs.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/16

COMPLETION DATE
6/30/26

PROJECT STATUS
Pre-Design

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
$ 117,022	$ 3,407,978	$ 2,000,000	**$ 5,525,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6130 - Water Rehabilitation	2,000,000	-	-	-	-	2,000,000
TOTAL	**2,000,000**	**-**	**-**	**-**	**-**	**2,000,000**

Capital Improvement Program

Stoneridge Tank Site Improvements

PROJECT NUMBER 500022

CLASSIFICATION Water

DEPARTMENT Environmental Utilities Department

LOCATION 3332 Halverson Way

DESCRIPTION
This project provides funds for the repair of existing leaks in distribution piping, installation of isolation valves, and drainage and pavement improvements.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/18

COMPLETION DATE
6/30/25

PROJECT STATUS
Construction

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
$ 58,161	$ 361,840	$ 200,000	**$ 620,001**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6130 - Water Rehabilitation	200,000	-	-	-	-	200,000
TOTAL	**200,000**	**-**	**-**	**-**	**-**	**200,000**

Cooperative Potable Water Transmission Infrastructure

PROJECT NUMBER 500147

CLASSIFICATION Water

DEPARTMENT Environmental Utilities Department

LOCATION Citywide

DESCRIPTION
This project provides funding for the planning, design, and construction of additional potable water conveyance infrastructure to support reliable water supply delivery to the City of Roseville customers. The project is anticipated to be a joint effort between the City and the Placer County Water Agency (PCWA).

OPERATING BUDGET IMPACT
Large transmission mains are inspected on a 10 to 15-year cycle. The Water Utility's operations and maintenance program will set aside funds annually when required.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/20

COMPLETION DATE
6/30/27

PROJECT STATUS
Planning

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
$ 265,109	$ 1,334,891	$ 500,000	**$ 2,100,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6120 - Water Construction	500,000	-	-	-	-	500,000
TOTAL	**500,000**	**-**	**-**	**-**	**-**	**500,000**

Capital Improvement Program

Water Security and Resiliency Improvements

PROJECT NUMBER 500150

CLASSIFICATION Water

DEPARTMENT Environmental Utilities Department

LOCATION Citywide

DESCRIPTION
This project provides funding to implement water utility security measures identified by the risk and resiliency assessment completed in March 2020. Recommended security measures include improved emergency preparedness through training, improved security, enhanced priority list coordination through PG&E and other utility companies, improved miscellaneous security, and upgraded lighting and access control.

OPERATING BUDGET IMPACT
Ongoing operational budget impacts will be determined based on the results of the assessment.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/20

COMPLETION DATE
6/30/26

PROJECT STATUS
Operation

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
$ 21,958	$ 378,042	$ 200,000	**$ 600,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6101 - Water Operations	100,000	100,000	-	-	-	200,000
TOTAL	**100,000**	**100,000**	**-**	**-**	**-**	**200,000**

Aquifer Storage and Recovery Wells 13 Campus Oaks and 19 Misty Wood

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
10/1/22

COMPLETION DATE
6/30/26

PROJECT STATUS
Procurement, Contracting

PROJECT NUMBER 500315

CLASSIFICATION Water

DEPARTMENT Environmental Utilities Department

LOCATION Citywide

DESCRIPTION
This project provides funding for the construction of two potable water wells with aquifer storage and recovery (ASR) facilities based on recommendations from the Groundwater Strategic Plan.

OPERATING BUDGET IMPACT
Additional Environmental Utilities Water Distribution staff time will be necessary to maintain and operate the wells.

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	$ 1,625,865	$ 15,000,000	**$ 16,625,865**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6120 - Water Construction	15,000,000	-	-	-	-	15,000,000
TOTAL	**15,000,000**	**-**	**-**	**-**	**-**	**15,000,000**

Capital Improvement Program

Aquifer Storage and Recovery Wells 5 and 6

PROJECT NUMBER F10058

CLASSIFICATION Water

DEPARTMENT Environmental Utilities Department

LOCATION Citywide

DESCRIPTION
This project provides funding for the construction of two potable water wells with aquifer storage and recovery facilities based on recommendations from the Groundwater Strategic Plan.

OPERATING BUDGET IMPACT
Additional Environmental Utilities distribution staff time will be necessary to maintain and operate wells.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/24

COMPLETION DATE
6/30/26

PROJECT STATUS
Forecasted

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 12,000,000	**$ 12,000,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6120 - Water Construction	-	12,000,000	-	-	-	12,000,000
TOTAL	**-**	**12,000,000**	**-**	**-**	**-**	**12,000,000**

Capital Improvement Program

Water Treatment Plant Administration Building

PROJECT NUMBER F10059

CLASSIFICATION Water

DEPARTMENT Environmental Utilities Department

LOCATION Water Treatment Plant, 9595 Barton Road, Granite Bay

DESCRIPTION
This project provides funding for the design and construction of a new administration and operations building to support ongoing operations at the Barton Road Water Treatment Plant. This project will replace an existing administration building.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/25

COMPLETION DATE
6/30/30

PROJECT STATUS
Forecasted

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 7,000,000	**$ 7,000,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6130 - Water Rehabilitation	-	-	7,000,000	-	-	7,000,000
TOTAL	**-**	**-**	**7,000,000**	**-**	**-**	**7,000,000**

Non-Capital Multi-Year Projects - Alphabetical Order

Non-Capital Multi-Year Projects

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Non-Capital Multi-Year Projects Overview

Non-Capital Multi-Year Projects Overview

The City of Roseville's Non-Capital Multi-Year Projects section includes projects crossing multiple fiscal years related to maintenance work performed on a routine basis for facilities, bike trails, open space and roadways, equipment maintenance and repairs, technology improvements not reaching the capitalization threshold, systems assessments and evaluations, and operating grants.

The total five-year budget estimate for Non-Capital Multi-Year Projects is $34.7 million, of which $18.3 million is the funding request for FY2023-24. The current year's budget request represents a $4 million increase from the prior year. The areas of growth for Non-Capital Multi-Year Projects in FY2023-24 include General Government ($2.5 million), Environmental Utilities ($1.5 million), and Public Works ($0.7 million). The budget request from the Parks, Recreation & Libraries Department decreased by $0.5 million compared to the prior year. For forecasting purposes, this year's Non-Capital Multi-Year Projects include projects for which funding is yet to be identified. The project page presents these projects with a "TBD - To Be Determined" funding source. The total funding to be determined for the Five-Year plan is $2.7 million.

The Non-Capital Projects presented in detail in this section are only those projects that are requesting new budget approval in the current or the coming budget years. Projects planned to start in future years have been identified as forecasted projects on the summary page of each CIP classification as applicable. Since budgets are approved on a total project basis, any unspent funds at the end of the fiscal year are carried forward automatically into the following year's budget. Existing projects with unspent budgets are listed in the existing projects section on the summary page of each Non-Capital Multi-Year Projects classification.

Non-Capital Projects budget sheets display general project information and include department, location, description, operating budget impact, the City Council Goal associated with the project, and a summary timeline. The funding overview section of each project budget sheet summarizes the project's financial information, and the FY2023-24 and five-year plan section provides project cost estimates by funding source for the City of Roseville's Non-Capital Projects for FY2023-24 through FY2027-28. In limited instances, the summary tables and individual project pages show lower available resources and actual expenditures/expenses from prior years than those actually incurred due to funds that have been closed and non-city funding sources.

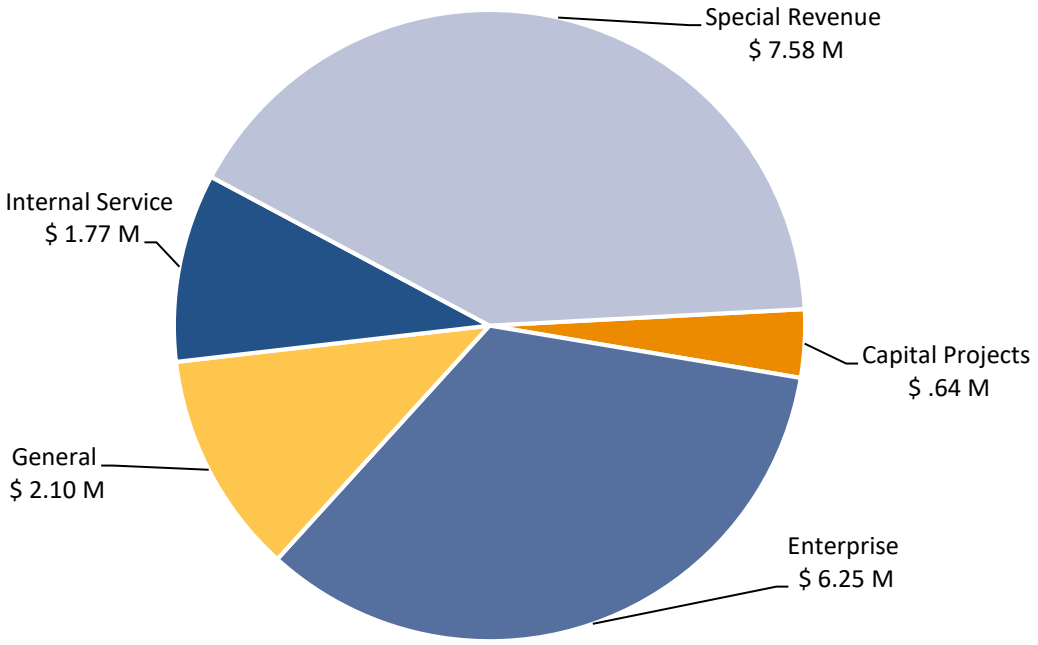
Projects are classified as follows: Citywide Technology; General Government; Parks, Recreation & Libraries; Public Safety; Public Works; Waste Services; Wastewater; and Water.

The table titled "Non-Capital Multi-Year Projects Summary: FY2023-24 through FY2027-28" is a high-level view of the total project expenditures in each category over the next five years.

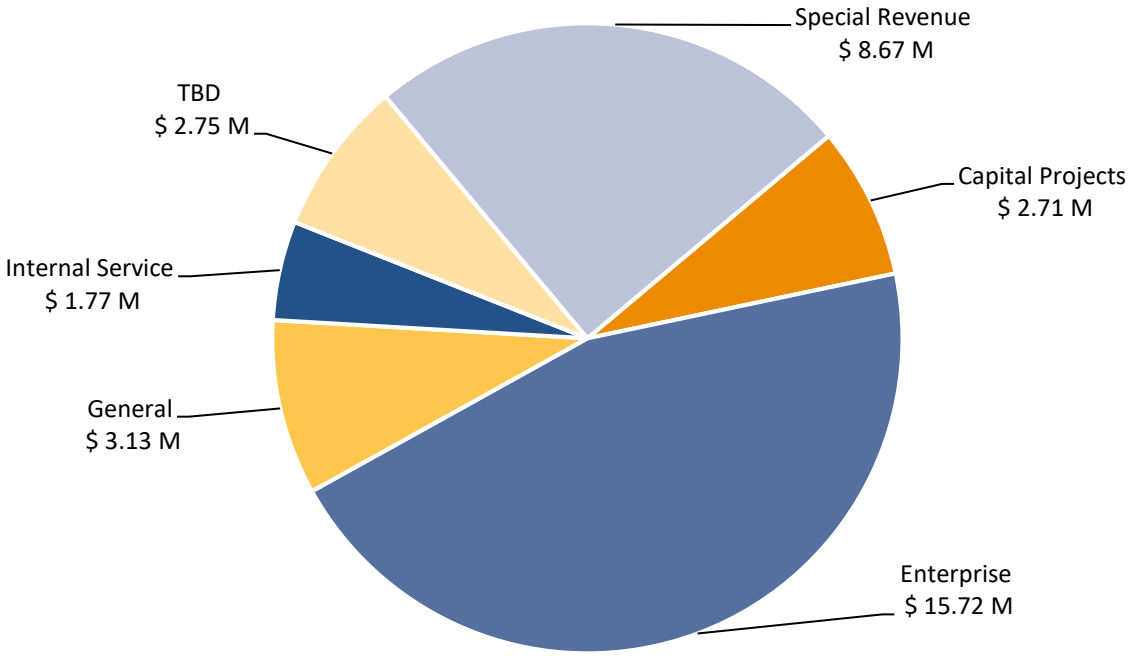
Non-Capital Multi-Year Projects Summary by Fund

Fund	FY2021-22 Project Carryover Net of Revenue	Available Resources as of the FY2022-23 Amended Budget	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Five-YearPlan
1001 - General	6,205,247	9,019,796	2,095,295	250,000	255,000	260,000	265,000	3,125,295
1030 - Strategic Improvement	226,104	226,104	-	-	-	-	-	-
1130 - Stormwater	(10,687)	1,313	-	-	-	-	-	-
2270 - Grants	2,355,094	7,607,802	1,031,250	-	-	-	-	1,031,250
2301 - State Gas Tax	676,326	661,572	-	-	-	-	-	-
2305 - Highway Users Tax	3,064,277	10,601,780	610,000	490,000	-	100,000	-	1,200,000
2307 - Road Maintenance and Rehab	4,795,582	6,715,582	4,250,000	-	-	-	-	4,250,000
2321 - Traffic Safety	3,251	3,251	-	-	-	-	-	-
2591 - Diamond Oaks	42,953	242,953	-	-	-	-	-	-
2594 - Woodcreek	-	875,701	410,000	-	-	-	-	410,000
2821 - Housing Trust	-	2,816,345	1,031,250	-	-	-	-	1,031,250
2841 - Housing Successor Low Mod	250,000	500,000	250,000	250,000	250,000	-	-	750,000
3130 - Parks Recreation and Library Capital Projects	720,002	662,002	494,000	1,273,080	-	-	-	1,767,080
3151 - Traffic Mitigation	431,733	1,223,651	125,000	125,000	125,000	125,000	125,000	625,000
3201 - Roadway	201,497	1,748,753	-	-	-	-	-	-
3355 - Public Facilities	-	69,280	-	-	-	-	-	-
3380 - Bike Trail	-	20,000	20,000	300,000	-	-	-	320,000
3385 - Pleasant Grove Drainage Basin	-	200,000	-	-	-	-	-	-
4001 - Fleet Services	-	158,099	371,400	-	-	-	-	371,400
4031 - Equipment Replacement	80,000	80,000	-	-	-	-	-	-
4061 - Facility Services	-	-	327	-	-	-	-	327
4065 - Facility Rehabilitation	575,341	3,237,432	1,377,130	-	-	-	-	1,377,130
4101 - Information Technology Operations	-	110,103	20,000	-	-	-	-	20,000
4105 - Information Technology Replacement	39,922	39,922	-	-	-	-	-	-
6001 - Electric	94,421	449,535	211,171	-	-	-	-	211,171
6101 - Water Operations	244,052	546,741	-	-	-	-	-	-
6120 - Water Construction	2,084,348	3,796,848	250,000	250,000	250,000	-	-	750,000
6130 - Water Rehabilitation	800,441	1,016,785	1,245,659	1,036,000	875,000	875,000	-	4,031,659
6201 - Wastewater Operations	-	111,110	-	-	-	-	-	-
6230 - Wastewater Rehabilitation	464,594	1,210,638	762,010	750,000	-	-	-	1,512,010
6231 - Wastewater Regional Rehabilitation	399,312	1,337,312	883,333	1,000,000	-	-	585,000	2,468,333
6301 - Waste Services Operations	21,736	259,762	3,491	-	-	-	-	3,491
6330 - Waste Services Rehabilitation	37,914	78,958	313,534	-	-	-	-	313,534
6511 - Transit	202,338	1,651,838	2,150,145	1,700,000	1,700,000	-	-	5,550,145
6520 - Transportation	189,656	1,465,704	290,000	450,000	-	-	-	740,000
6540 - Consolidated Transit Services Agency	-	2,854	-	-	-	-	-	-
6591 - Youth Development	-	101,100	140,000	-	-	-	-	140,000
TBD - To Be Determined	-	-	-	750,000	-	2,000,000	-	2,750,000
TOTAL	**$ 24,195,453**	**$ 58,850,625**	**$ 18,334,995**	**$ 8,624,080**	**$ 3,455,000**	**$ 3,360,000**	**$ 975,000**	**$ 34,749,075**

FY2023-24 Non-Capital Multi-Year Projects (Expenditures) Total - $18.3 Million



FY2023-24 through FY2027-28 Non-Capital Multi-Year Projects (Expenditures) Total - $34.7 Million

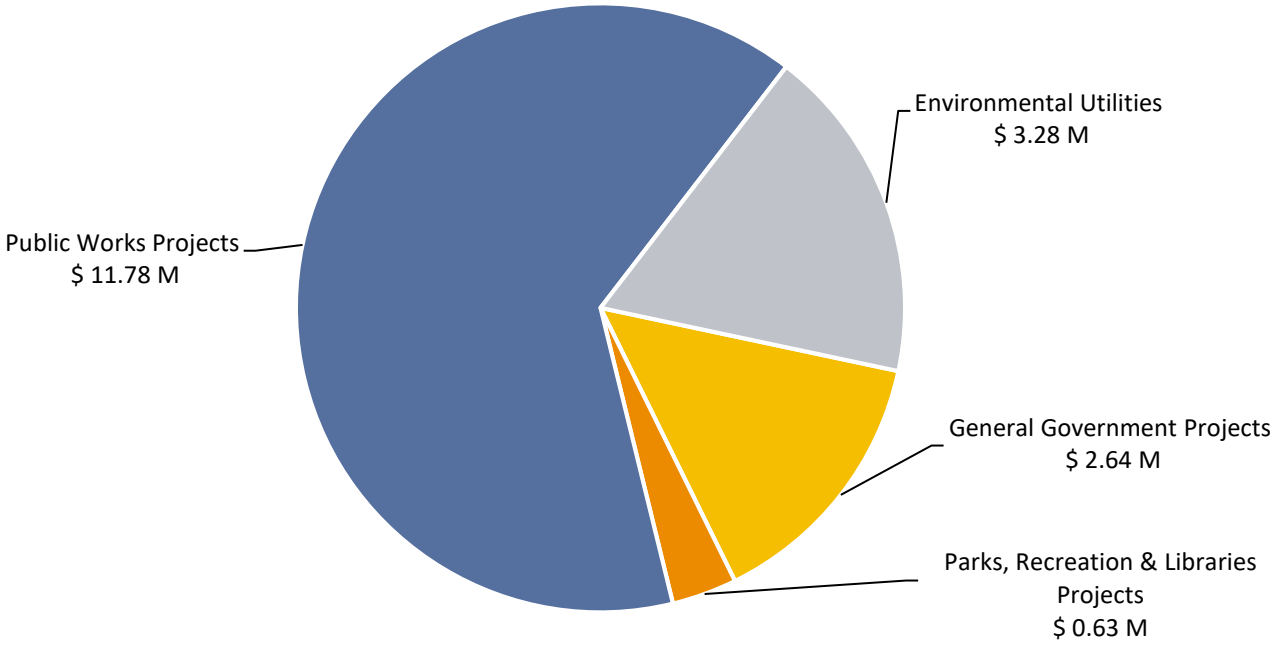


Non-Capital Multi-Year Projects Summary: FY2023-24 through FY2027-28

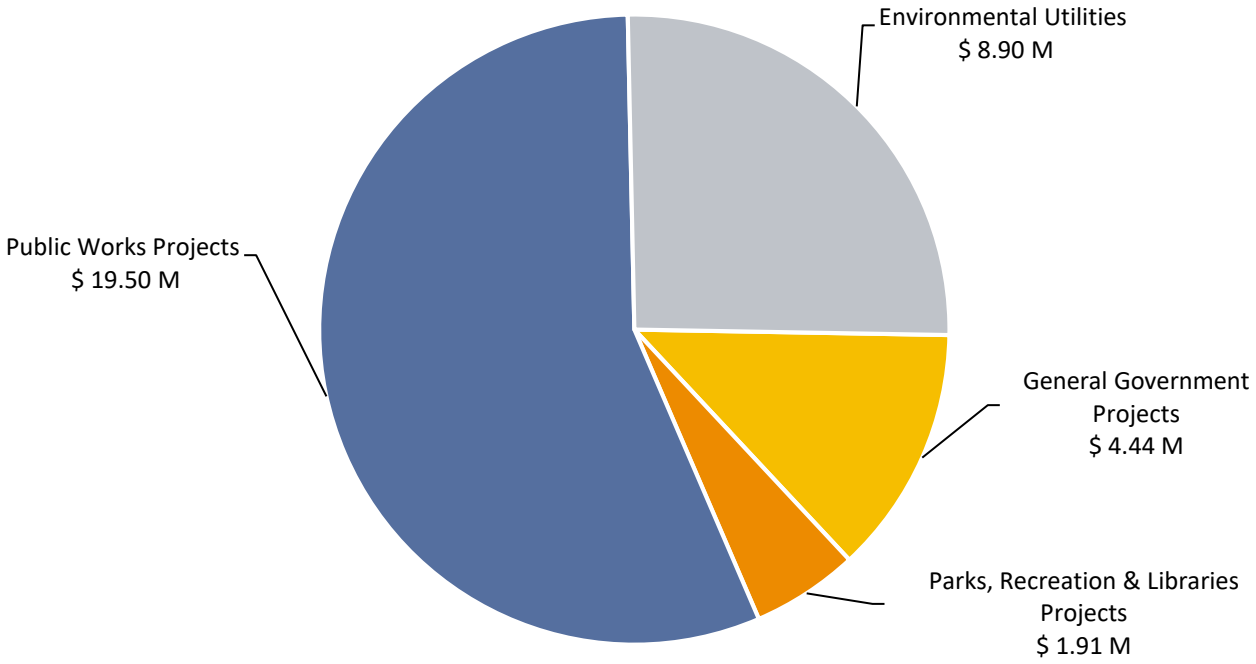
	Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Five-Year Plan	Total Projects
Citywide Technology Projects	-	63,000	-	-	-	-	-	-	63,000
General Government Projects	9,727,180	13,371,082	2,637,500	575,000	575,000	325,000	325,000	4,437,500	27,535,762
Parks, Recreation & Libraries Projects	315,412	2,046,222	634,000	1,273,080	-	-	-	1,907,080	4,268,714
Public Safety Projects	933,571	673,679	-	-	-	-	-	-	1,607,250
Public Works Projects	68,798,734	34,590,713	11,784,495	3,740,000	1,755,000	2,160,000	65,000	19,504,495	122,893,942
Waste Services Projects	617,649	194,894	300,000	-	-	-	-	300,000	1,112,543
Wastewater Projects	159,376	2,642,312	1,575,000	1,750,000	-	-	585,000	3,910,000	6,711,688
Water Projects	1,634,209	5,268,723	1,404,000	1,286,000	1,125,000	875,000	-	4,690,000	11,592,932
TOTAL	**$ 82,186,131**	**$ 58,850,625**	**$ 18,334,995**	**$ 8,624,080**	**$ 3,455,000**	**$ 3,360,000**	**$ 975,000**	**$ 34,749,075**	**$ 175,785,831**

Non-Capital Multi-Year Projects Budget by Classification

FY2023-24 Non-Capital Multi-Year Projects (Expenditures) Total - $18.3 Million



FY2023-24 through FY2027-28 Non-Capital Multi-Year Projects (Expenditures) Total - $34.7 Million



Citywide Technology Projects Summary: FY2023-24 through FY2027-28

Project	Page	Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total Project
Existing Projects									
500134 - ACI Network Improvements	-	-	20,000	-	-	-	-	-	20,000
500136 - Police Department Radio Tower Maintenance	-	-	23,000	-	-	-	-	-	23,000
500138 - Virtual Desktop Exploration	-	-	20,000	-	-	-	-	-	20,000
TOTAL PROJECTS		**$ -**	**$ 63,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 63,000**

General Government Projects Summary: FY2023-24 through FY2027-28

Project	Page	Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total Project
Existing Projects									
400093 - General Plan Update/Climate Action Plan Project	-	966,286	-	-	-	-	-	-	966,286
400095 - Mitigation Fee Update	-	105,748	-	-	-	-	-	-	105,748
400189 - City Traffic Model Update	E-10	2,628,248	466,262	125,000	125,000	125,000	125,000	125,000	3,719,510
500075 - 320 Vernon Street Sale Preparation	-	48,896	226,104	-	-	-	-	-	275,000
500088 - Corridor Planning	-	69,047	1,130,953	-	-	-	-	-	1,200,000
500325 - General Plan Update	E-11	-	279,103	200,000	200,000	200,000	200,000	200,000	1,279,103
700019 - Housing Element - LEAP HCD Grant	-	225,847	274,153	-	-	-	-	-	500,000
700020 - Corridor Planning - SB2 Program HCD Grant	-	281,367	28,633	-	-	-	-	-	310,000
700021 - Housing Element - REAP SACOG Grant	-	79,000	-	-	-	-	-	-	79,000
700028 - Emergency Rental Assistance Program	-	4,565,461	562,613	-	-	-	-	-	5,128,074
700031 - Permanent Local Housing Allocation Grant	E-12	695,351	2,742,673	250,000	250,000	250,000	-	-	4,188,024
700032 - Emergency Rental Assistance Program - Round 2	-	-	1,789,827	-	-	-	-	-	1,789,827
700033 - Corridor Planning - REAP 2-0 SACOG Grant	-	61,929	238,071	-	-	-	-	-	300,000
700040 - Local Housing Trust Fund Award	E-13	-	5,632,690	2,062,500	-	-	-	-	7,695,190
TOTAL PROJECTS		**$ 9,727,180**	**$ 13,371,082**	**$ 2,637,500**	**$ 575,000**	**$ 575,000**	**$ 325,000**	**$ 325,000**	**$ 27,535,762**

Non-Capital Multi-Year Projects

Citywide Traffic Model Update

PROJECT NUMBER 400189

CLASSIFICATION General Government

DEPARTMENT Development Services Department

LOCATION Citywide

DESCRIPTION
The Citywide Traffic Model identifies the transportation improvements needed to service the future demands of the roadway system. This project funds the ongoing model, land use, and project updates for the Citywide Traffic Model. This project also helps to maintain a project account, fee tracking, and fee updates.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of this project.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
3/1/04

COMPLETION DATE
6/30/28

PROJECT STATUS
Planning

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
$ 2,628,248	$ 466,262	$ 625,000	**$ 3,719,510**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
3151 - Traffic Mitigation	125,000	125,000	125,000	125,000	125,000	625,000
TOTAL	**125,000**	**125,000**	**125,000**	**125,000**	**125,000**	**625,000**

Non-Capital Multi-Year Projects

General Plan Update

PROJECT NUMBER 500325

CLASSIFICATION General Government

DEPARTMENT Development Services Department

LOCATION Citywide

DESCRIPTION
This project is to accumulate funds for the next City General Plan Update. The General Plan is a fundamental tool in guiding the City through change and growth. It addresses the physical development of the City and, when used together with a larger body of City Council policies, provides direction for decision-making on City services and resources. It is both a long-range and a strategic planning document, containing long-term goals and policies for the next 20 to 30 years. The City is required to regularly update its General Plan and to keep the General Plan in compliance with State law. The next General Plan Update is anticipated in approximately ten years. Funding for this project will come from a General Plan Update Permit Fee that was approved in FY2015-16.

OPERATING BUDGET IMPACT
There is no operating budget impact, this project is fully funded by General Fund Update Fee Revenue.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
1/1/23

COMPLETION DATE
6/30/33

PROJECT STATUS
Planning

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	$ 279,103	$ 1,000,000	**$ 1,279,103**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
1001 - General	200,000	200,000	200,000	200,000	200,000	1,000,000
TOTAL	**200,000**	**200,000**	**200,000**	**200,000**	**200,000**	**1,000,000**

Permanent Local Housing Allocation Grant

PROJECT NUMBER 700031

CLASSIFICATION General Government

DEPARTMENT Economic Development Department

LOCATION Citywide

DESCRIPTION
The City of Roseville and Rocklin Permanent Local Housing Allocation Grant (State funds) support the Homeless Prevention and Rapid Rehousing program. The program serves low-income residents by funding navigation centers that help prevent homelessness by maintaining permanent housing, placing residents into temporary housing or treatment facilities, and permanently housing homeless residents.
Local non-profit organizations apply for funding annually to support the following programs: emergency rental assistance, eviction prevention, utility assistance, housing placements, food assistance, mental health assessments, and job search assistance.
In addition to State funding, the Low and Moderate Income Housing Fund will provide $250,000 annually through FY2025-26 to support these programs.

OPERATING BUDGET IMPACT
The Permanent Local Housing Allocation Grant funds five percent of allowable administration costs.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/21

COMPLETION DATE
6/30/26

PROJECT STATUS
Operation

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
$ 695,351	$ 2,742,673	$ 750,000	**$ 4,188,024**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
2841 - Housing Successor Low Mod	250,000	250,000	250,000	-	-	750,000
TOTAL	**250,000**	**250,000**	**250,000**	**-**	**-**	**750,000**

Local Housing Trust Fund Award

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
11/2/22

COMPLETION DATE
6/30/29

PROJECT STATUS
Operation

PROJECT NUMBER 700040

CLASSIFICATION General Government

DEPARTMENT Housing

LOCATION Citywide

DESCRIPTION
This project will provide funds for the construction of affordable housing projects throughout the City. Funding is provided by an award from California's Housing & Community Development Local Housing Trust Fund with matching funds from the City of Roseville's Housing Trust Fund.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	$ 5,632,690	$ 2,062,500	**$ 7,695,190**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
2270 - Grants	1,031,250	-	-	-	-	1,031,250
2821 - Housing Trust	1,031,250	-	-	-	-	1,031,250
TOTAL	**2,062,500**	**-**	**-**	**-**	**-**	**2,062,500**

Parks, Recreation & Libraries Projects Summary: FY2023-24 through FY2027-28

Project	Page	Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total Project
New Projects									
500381 - Adventure Club Flooring and Painting	E-15	-	-	140,000	-	-	-	-	140,000
500382 - Barn Demolition and Removal	E-16	-	-	20,000	-	-	-	-	20,000
500383 - Basketball Court Replacement	E-17	-	-	268,000	-	-	-	-	268,000
500391 - FY2023-24 System-wide Concrete Repairs	E-18	-	-	206,000	-	-	-	-	206,000
Existing Projects									
400132 - Childrens Art Center	-	21,634	174,000	-	-	-	-	-	195,634
500103 - Bleacher Replacement at the Roseville Sports Center	-	42,803	17,197	-	-	-	-	-	60,000
500104 - Park Restroom Auto Locks	-	-	47,000	-	-	-	-	-	47,000
500189 - Royer Park Maintenance Building Upgrades	-	1,195	47,805	-	-	-	-	-	49,000
500217 - PRL Department Strategic Plan	-	170,879	29,121	-	-	-	-	-	200,000
500247 - Buljan Student Union Roof Repairs	-	-	50,000	-	-	-	-	-	50,000
500248 - FY2022-23 Adventure Clubs - Facility Renovations and Restoration	-	-	80,000	-	-	-	-	-	80,000
500249 - FY2022-23 Diamond Oaks Golf Facility Renovations and Restoration	-	-	200,000	-	-	-	-	-	200,000
500250 - Mike Shellito Indoor Pool Replaster and Tile Replacements	-	-	300,000	-	-	-	-	-	300,000
500251 - Mike Shellito Indoor Pool - Pump and Motor Replacement	-	-	30,000	-	-	-	-	-	30,000
500253 - Roseville Aquatics Complex - Competition Pool Pump and Motor Replac	-	-	50,000	-	-	-	-	-	50,000
500254 - System-wide Concrete Repairs	-	-	200,000	-	-	-	-	-	200,000
500297 - FY2022-23 Woodcreek Golf Facility Renovations and Restoration	-	-	800,000	-	-	-	-	-	800,000
700016 - SVBT-003 Full STEAM Ahead Grant	-	78,900	21,100	-	-	-	-	-	100,000
TOTAL NEW AND EXISTING PROJECTS		**$ 315,412**	**$ 2,046,222**	**$ 634,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,995,634**
Forecasted Projects									
F10049 - Mahany All-Weather Field Artificial Turf Replacement	E-19	-	-	-	1,273,080	-	-	-	1,273,080
TOTAL FORECASTED PROJECTS		**$ -**	**$ -**	**$ -**	**$ 1,273,080**	**$ -**	**$ -**	**$ -**	**$ 1,273,080**
TOTAL DEPARTMENT PROJECTS		**$ 315,412**	**$ 2,046,222**	**$ 634,000**	**$ 1,273,080**	**$ -**	**$ -**	**$ -**	**$ 4,268,714**

Adventure Club Flooring and Painting

PROJECT NUMBER 500381

CLASSIFICATION Parks, Recreation & Libraries

DEPARTMENT Parks, Recreation & Libraries

LOCATION Quail Glen and other Adventure Club sites

DESCRIPTION
This project will replace the flooring ($60,000) and update the interior paint at the Quail Glen Adventure Club ($20,000). Additionally, this project will update the exterior paint at other Adventure Club sites through coordination with the school districts ($60,000).

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project. However, this project will help maintain existing service levels and create greater efficiencies.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/23

COMPLETION DATE
6/30/24

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 140,000	**$ 140,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6591 - Youth Development	140,000	-	-	-	-	140,000
TOTAL	**140,000**	**-**	**-**	**-**	**-**	**140,000**

Non-Capital Multi-Year Projects

Barn Demolition and Removal

PROJECT NUMBER 500382

CLASSIFICATION Parks, Recreation & Libraries

DEPARTMENT Parks, Recreation & Libraries

LOCATION Barn Park off of Sierra College Boulevard

DESCRIPTION
This project will remove the abandoned barn structure at Barn Park off of Sierra College Boulevard.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/23

COMPLETION DATE
6/30/24

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 20,000	**$ 20,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
3130 - Parks Recreation and Library Capital Projects	20,000	-	-	-	-	20,000
TOTAL	**20,000**	**-**	**-**	**-**	**-**	**20,000**

Basketball Court Replacement

PROJECT NUMBER 500383

CLASSIFICATION Parks, Recreation & Libraries

DEPARTMENT Parks, Recreation & Libraries

LOCATION Woodbridge, Maidu, Hillsborough, and Elliott Parks

DESCRIPTION
This project will allow for pavement replacement of the basketball courts at four parks (Woodbridge, Maidu, Hillsborough, and Elliott Parks). The current paving has structural cracks. Pavement replacement will ensure user safety.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project. However, this project will help maintain existing service levels and create greater efficiencies.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/23

COMPLETION DATE
6/30/24

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 268,000	**$ 268,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
3130 - Parks Recreation and Library Capital Projects	268,000	-	-	-	-	268,000
TOTAL	**268,000**	**-**	**-**	**-**	**-**	**268,000**

FY2023-24 System-wide Concrete Repairs

PROJECT NUMBER 500391

CLASSIFICATION Parks, Recreation & Libraries

DEPARTMENT Parks, Recreation & Libraries

LOCATION Citywide

DESCRIPTION
This project provides funding to replace lifting and/or cracked concrete pavement in walkways and picnic areas throughout the General Fund parks.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/23

COMPLETION DATE
6/30/24

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 206,000	**$ 206,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
3130 - Parks Recreation and Library Capital Projects	206,000	-	-	-	-	206,000
TOTAL	**206,000**	**-**	**-**	**-**	**-**	**206,000**

Mahany All-Weather Field Artificial Turf Replacement

PROJECT NUMBER F10049

CLASSIFICATION Parks, Recreation & Libraries

DEPARTMENT Parks, Recreation & Libraries

LOCATION 1545 Pleasant Grove Boulevard

DESCRIPTION
This project provides funding for replacing the artificial turf carpeting at the all-weather field.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project. However, this project will help maintain existing service levels and create greater efficiencies.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/23

COMPLETION DATE
6/30/25

PROJECT STATUS
Forecasted

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 1,273,080	**$ 1,273,080**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
3130 - Parks Recreation and Library Capital Projects	-	1,273,080	-	-	-	1,273,080
TOTAL	**-**	**1,273,080**	**-**	**-**	**-**	**1,273,080**

Public Safety Projects Summary: FY2023-24 through FY2027-28

Project	Page	Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total Project
Existing Projects									
700012 - Co-Location and Liaison for Family Mobile Crisis Team	-	19,460	13,734	-	-	-	-	-	33,194
700014 - Department of Justice Tobacco Grant DOJ-PROP56-2019-20-1-053	-	188,864	423,517	-	-	-	-	-	612,381
700018 - Neighborhood Policing Grant Agreement Sutter Roseville Medical Center	-	721,396	24,022	-	-	-	-	-	745,418
700036 - FY21 Local Justice Assistance Grant Program	-	3,852	16,062	-	-	-	-	-	19,914
700041 - Selective Traffic Enforcement Program STEP	-	-	175,000	-	-	-	-	-	175,000
700045 - FY22 Edward Byrne Memorial JAG Program	-	-	21,343	-	-	-	-	-	21,343
TOTAL PROJECTS		**$ 933,571**	**$ 673,679**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,607,250**

Public Works Projects Summary: FY2023-24 through FY2027-28

Project	Page	Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total Project
New Projects									
500356 - Traffic Operations Center Rehabilitation Project	E-24	-	-	200,000	-	-	-	-	200,000
500357 - Templeton Court Roadway Repair	E-25	-	-	60,000	140,000	-	-	-	200,000
500358 - Storm Drain Outfall Repairs	E-26	-	-	50,000	250,000	-	-	-	300,000
500359 - Regulatory Floodplain Completion and Documentation Project	E-27	-	-	275,000	-	-	-	-	275,000
500361 - Los Cerritos Roseville Heights Residential Resurfacing	E-28	-	-	100,000	850,000	-	2,100,000	-	3,050,000
500369 - Roseville Transit Comprehensive Operational Analysis	E-29	-	-	350,145	-	-	-	-	350,145
500395 - Facility Improvements - Americans with Disabilities Act	E-30	-	-	40,000	-	-	-	-	40,000
500396 - Aquatics Complex Classroom Rehabilitation	E-31	-	-	25,000	-	-	-	-	25,000
500397 - Civic Center HVAC Boxcar Replacement	E-32	-	-	600,000	-	-	-	-	600,000
500398 - Corporation Yard Administration Intrusion Alarm Replacement	E-33	-	-	50,000	-	-	-	-	50,000
500399 - Corporation Yard Administrative Network Cabling	E-34	-	-	17,800	-	-	-	-	17,800
500400 - Fire Station Rehabilitation	E-35	-	-	146,500	-	-	-	-	146,500
500401 - Fleet Facility Rehabilitation	E-36	-	-	241,400	-	-	-	-	241,400
500402 - Fleet Parts Room Rehabilitation	E-37	-	-	130,000	-	-	-	-	130,000
500403 - Intermediate Distribution Frame Closet HVAC Replacement	E-38	-	-	20,000	-	-	-	-	20,000
500404 - Mahany Fitness Center Wayfinding Update	E-39	-	-	16,000	-	-	-	-	16,000
500405 - Maidu Library HVAC Replacements	E-40	-	-	375,000	-	-	-	-	375,000
500406 - Martha R Library & Utility Exp Ctr Lighting Control & Gutter Replacement	E-41	-	-	176,750	-	-	-	-	176,750
500407 - Parking Lot Rehabilitation and Park Facilities	E-42	-	-	66,900	-	-	-	-	66,900
500408 - Pleasant Grove Wastewater Treatment Plant Flooring	E-43	-	-	125,000	-	-	-	-	125,000
500409 - Roseville Police Department Landscape and Irrigation Rehabilitation	E-44	-	-	54,000	-	-	-	-	54,000
500410 - Woodcreek Golf Course HVAC and Fire Alarm Replacement	E-45	-	-	410,000	-	-	-	-	410,000
500411 - Signal Pre-Emptions for Transit Services	E-46	-	-	100,000	-	-	-	-	100,000
Existing Projects									
400001 - Cirby Way and Roseville Rd	-	19,641,599	705,146	-	-	-	-	-	20,346,745
400002 - Rocky Ridge To Old Auburn Drainage	-	4,760,890	60,988	-	-	-	-	-	4,821,878
400013 - City Facilities Security Improvements	-	888,024	116,478	-	-	-	-	-	1,004,502
400029 - Multi Hazard Plan Update	E-47	310,526	272,157	45,000	50,000	55,000	60,000	65,000	857,683
400058 - Bridge Preventative Maintenance Program	-	205,829	1,636,771	-	-	-	-	-	1,842,600
400073 - 2017 Residential Resurfacing	-	2,804,514	48,054	-	-	-	-	-	2,852,568
400075 - 2017 Arterial ADA Ramps	-	1,924,298	179,701	-	-	-	-	-	2,103,999
400090 - Pedestrian/Bike Bridge Inspection/Rating	-	106,314	18,686	-	-	-	-	-	125,000
400096 - 2017 Arterial Resurfacing	-	5,798,883	5,408,541	-	-	-	-	-	11,207,424

Public Works Projects Summary: FY2023-24 through FY2027-28

Project	Page	Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total Project
400097 - Roller Compacted Concrete Pilot Project (RCC)	-	10,735,681	96,464	-	-	-	-	-	10,832,145
400129 - Transit Plan Update	-	29,383	570,617	-	-	-	-	-	600,000
400138 - 2019 Arterial Resurfacing	-	48,841	51,159	-	-	-	-	-	100,000
400139 - 2019 Residential Resurfacing	-	786,848	158,151	-	-	-	-	-	944,999
400162 - 2018 Trail Resurfacing	-	309,495	80,505	-	-	-	-	-	390,000
400199 - Atlantic/Eureka I80 WB Onramp	-	611,036	38,963	-	-	-	-	-	649,999
400204 - Confluence to Tiffany	-	13,749,945	82,902	-	-	-	-	-	13,832,847
500007 - Multi Use Trail Wayfinding Signs	E-48	-	75,000	50,000	-	-	-	-	125,000
500080 - FY2019-20 Civic Center Renovation and Restoration	-	136,521	48,176	-	-	-	-	-	184,697
500085 - FY2019-20 PRL Renovation and Restoration	-	154,918	89,582	-	-	-	-	-	244,500
500091 - Parcel Ownership Research and Title Clarification - UPRR	-	71,724	129,136	-	-	-	-	-	200,860
500110 - 2021 Bike Trail Resurfacing	-	402	359,598	-	-	-	-	-	360,000
500114 - Active Transportation Plans Update	E-49	-	230,000	210,000	-	-	-	-	440,000
500117 - Sun City Roadway Resurfacing	E-50	4,384,015	8,775,985	4,650,000	-	-	-	-	17,810,000
500119 - Fleet Services Steam Cleaner Replacement	-	976	29,024	-	-	-	-	-	30,000
500120 - FY2020-21 Electric Utility - Renovation and Restoration	-	71,985	51,215	-	-	-	-	-	123,200
500123 - Civic Center - Carpet Replacement and Intrusion Alarm Renovation	-	152,039	25,961	-	-	-	-	-	178,000
500162 - 2021 Cirby Creek Bank Stabilization and Outfall Repair	-	78,671	325,329	-	-	-	-	-	404,000
500164 - Eureka Road Bridge Repair	-	56,749	3,251	-	-	-	-	-	60,000
500173 - Relocation of Overhead Electric Lines on Parcel F55	-	426,662	43,338	-	-	-	-	-	470,000
500205 - FY2021-22 Riley Library - Facilities Rehabilitation	-	25,352	318,057	-	-	-	-	-	343,409
500207 - FY2021-22 Diamond Oaks Golf Course - Facilities Rehab and Repair	-	2,047	42,953	-	-	-	-	-	45,000
500208 - FY2021-22 Civic Center - Facilities Security	-	52,443	21,575	-	-	-	-	-	74,018
500209 - FY2021-22 Roseville Energy Park Exterior Paint	-	90,047	(47)	-	-	-	-	-	90,000
500210 - FY2021-22 Corporation Yard Building B - Parking Lot Rehabilitation	-	-	30,000	-	-	-	-	-	30,000
500211 - FY2021-22 GF Citywide Parking Lot Rehabilitation	-	113,397	36,603	-	-	-	-	-	150,000
500212 - FY2021-22 Corporation Yard Building D - Roll Up Doors	-	12,797	47,203	-	-	-	-	-	60,000
500213 - FY2021-22 Civic Center - Renovation and Restoration	-	213,531	141,469	-	-	-	-	-	355,000
500224 - 2021 General Fund Arterial Resurfacing Project	-	19,114	5,780,886	-	-	-	-	-	5,800,000
500258 - Pleasant Grove Curry Creek Watershed Drainage Mitigation Fee Update	-	-	200,000	-	-	-	-	-	200,000
500259 - Storm Drain Repair Project	E-51	-	50,000	1,450,000	-	-	-	-	1,500,000
500263 - 2024 Bike Trail Resurfacing	E-52	-	20,000	20,000	300,000	-	-	-	340,000
500264 - Bike-Ped Bridge Repainting	E-53	-	320,000	30,000	-	-	-	-	350,000
500275 - FY2022-23 Civic Center - Renovation and Rehabilitation	-	-	718,750	-	-	-	-	-	718,750

Public Works Projects Summary: FY2023-24 through FY2027-28

Project	Page	Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total Project
500276 - FY2022-23 Corporation Yard Building B - Facilities Flooring	-	-	28,540	-	-	-	-	-	28,540
500277 - FY2022-23 Data Center Environm System and Passport Ctr HVAC Replac	-	-	460,000	-	-	-	-	-	460,000
500278 - FY2022-23 Data Centers UPS and Environmental System Replacement	-	-	512,500	-	-	-	-	-	512,500
500279 - FY2022-23 Fire and Police Facilities - Renovation and Rehabilitation	-	-	312,950	-	-	-	-	-	312,950
500280 - FY2022-23 Fleet Facilities - Rehabilitation and Repair	-	-	140,875	-	-	-	-	-	140,875
500281 - FY2022-23 Martha Riley Library - Interior Paint & Repairs	-	-	161,000	-	-	-	-	-	161,000
500282 - FY2022-23 PRL Facilities - Renovation and Rehabilitation	-	-	730,150	-	-	-	-	-	730,150
500283 - FY2022-23 PRL Parking Lot Rehabilitation	-	-	107,500	-	-	-	-	-	107,500
500284 - FY2022-23 Rental Facilities Rehabilitation	-	-	46,000	-	-	-	-	-	46,000
500285 - FY2022-23 Roseville Electric Service Center Rehabilitation	-	-	201,250	-	-	-	-	-	201,250
500286 - FY2022-23 Water Treatment Facility - Flooring	-	-	25,300	-	-	-	-	-	25,300
500287 - FY2022-23 Woodcreek Oaks Golfcourse - Facilities Rehab & Repair	-	-	69,000	-	-	-	-	-	69,000
500288 - Hillcrest Neighborhood Roadway Resurfacing Project	-	15,011	2,984,989	-	-	-	-	-	3,000,000
500313 - Downtown Space Utilization and Feasibility Study	-	-	107,480	-	-	-	-	-	107,480
500314 - Council Chambers Space Utilization and Feasibility Study	-	-	69,280	-	-	-	-	-	69,280
700026 - Non-Infrastructure Washington Blvd Bikeway and Pedestrian Pathways	-	8,227	173,773	-	-	-	-	-	182,000
700030 - South Placer County Express Bus Service - Operating	E-54	-	1,021,799	1,700,000	1,700,000	1,700,000	-	-	6,121,799
TOTAL NEW AND EXISTING PROJECTS		**$ 68,798,734**	**$ 34,590,713**	**$11,784,495**	**$ 3,290,000**	**$ 1,755,000**	**$ 2,160,000**	**$ 65,000**	**$ 122,443,942**
Forecasted Projects									
F10054 - Highway Bike-Ped Overcrossings Study	E-55	-	-	-	450,000	-	-	-	450,000
TOTAL FORECASTED PROJECTS		**$ -**	**$ -**	**$ -**	**$ 450,000**	**$ -**	**$ -**	**$ -**	**$ 450,000**
TOTAL DEPARTMENT PROJECTS		**$ 68,798,734**	**$ 34,590,713**	**$11,784,495**	**$ 3,740,000**	**$ 1,755,000**	**$ 2,160,000**	**$ 65,000**	**$ 122,893,942**

Non-Capital Multi-Year Projects

Traffic Operations Center Rehabilitation Project

PROJECT NUMBER 500356

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION 311 Vernon Street

DESCRIPTION
The City's Traffic Operation Center (TOC) is a badge-secured space for up to seven (7) traffic operation staff. It includes a video wall comprised of fifteen (15) monitors, connected to the City's approx 190 traffic signals and 300 closed circuit television (CCTV) camera systems with the backbone of an extensive communications network, from which staff are capable of monitoring and managing various components of the City's transportation system. Several video wall replacement parts are no longer manufactured and there are no compatible replacements. Each monitor on the video wall has its own controller and the system is connected such that failure of any components of the video wall (tuners, speakers, control panel, monitor, etc) will cause a loss of part of the system. This project will replace the video wall components with more modern equipment, for which compatible replacements exist.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/23

COMPLETION DATE
6/30/25

PROJECT STATUS
Planning

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 200,000	**$ 200,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6001 - Electric	200,000	-	-	-	-	200,000
TOTAL	**200,000**	**-**	**-**	**-**	**-**	**200,000**

Non-Capital Multi-Year Projects

Templeton Court Roadway Repair

PROJECT NUMBER 500357

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION Templeton Court

DESCRIPTION
This project provides funding for staff time and professional services to design and construct the repair of a damaged section of pavement, sidewalk, curb, and gutter on Templeton Court adjacent to City open space.

OPERATING BUDGET IMPACT
There is no operating budget impact upon project completion.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/23

COMPLETION DATE
6/30/26

PROJECT STATUS
Planning

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 200,000	**$ 200,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
2305 - Highway Users Tax	60,000	140,000	-	-	-	200,000
TOTAL	**60,000**	**140,000**	**-**	**-**	**-**	**200,000**

Storm Drain Outfall Repairs

PROJECT NUMBER 500358

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION Citywide

DESCRIPTION
There are several storm drain outfalls (into creeks) that have been identified as in need of various repairs. This project provides funding for repairs that, depending upon the location, include erosion repair due to headwall undermining up to full replacement/reconstruction of headwalls. Locations include the vicinities of Coloma Way into Cirby Creek and behind West Colonial Parkway and Lora Way into Linda Creek.

OPERATING BUDGET IMPACT
Completion of repairs will improve efficiencies for staff who monitor drainage throughout the city. There will be no impact on operating budgets.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/23

COMPLETION DATE
6/30/27

PROJECT STATUS
Pre-Design

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 300,000	**$ 300,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
2305 - Highway Users Tax	50,000	250,000	-	-	-	300,000
TOTAL	**50,000**	**250,000**	**-**	**-**	**-**	**300,000**

Regulatory Floodplain Completion and Documentation Project

PROJECT NUMBER 500359

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION Citywide

DESCRIPTION
This project will identify all delineated floodplain linework for each specific plan area, identify all hydrologic and hydraulic models prepared to support development, establish criteria for floodplain mapping and evaluate and rectify elements out of compliance, complete modeling where gaps are found, document the basis for the City Regulatory Floodplain and compile the confirmed mapping into GeoViewer. This project will ensure there is no inadvertent development within the floodplain, where no property is delineated, and reduce any potential for violation of various program requirements.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/23

COMPLETION DATE
6/30/25

PROJECT STATUS
Planning

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 275,000	**$ 275,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
1001 - General	275,000	-	-	-	-	275,000
TOTAL	**275,000**	**-**	**-**	**-**	**-**	**275,000**

Los Cerritos Roseville Heights Residential Resurfacing

PROJECT NUMBER 500361

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION Los Cerritos and Roseville Heights Neighborhoods

DESCRIPTION
This project provides funding for the residential resurfacing of neighborhood streets within the Los Cerritos and Roseville Heights areas. It also includes upgrades to storm drain inlets, lateral pipes, and curb and gutter repairs.

OPERATING BUDGET IMPACT
Resurfacing these residential roadways will reduce the need for frequent spot repairs by the City's Streets Maintenance Division.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/23

COMPLETION DATE
6/30/30

PROJECT STATUS
Planning

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 3,050,000	**$ 3,050,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
2305 - Highway Users Tax	100,000	100,000	-	100,000	-	300,000
TBD - To Be Determined	-	750,000	-	2,000,000	-	2,750,000
TOTAL	**100,000**	**850,000**	**-**	**2,100,000**	**-**	**3,050,000**

Roseville Transit Comprehensive Operational Analysis

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Deliver exceptional City services

START DATE
7/1/23

COMPLETION DATE
6/30/25

PROJECT STATUS
New

PROJECT NUMBER 500369

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION Citywide

DESCRIPTION
This project funds a study focusing on assessing Roseville's transit system, including local routes, commuter routes, and micro-transit services. The services that are offered citywide will be analyzed for efficacy, and a report of findings will be provided for potential improvements.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the study.

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 350,145	**$ 350,145**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6511 - Transit	350,145	-	-	-	-	350,145
TOTAL	**350,145**	**-**	**-**	**-**	**-**	**350,145**

Facility Improvements - Americans with Disabilities Act

PROJECT NUMBER 500395

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION Citywide

DESCRIPTION
This project accounts for costs associated with bringing City facilities into compliance with the Americans with Disabilities Act (ADA) per the facility barrier findings report.

OPERATING BUDGET IMPACT
There is no operating budget impact upon completion of this project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/23

COMPLETION DATE
6/30/25

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 40,000	**$ 40,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
1001 - General	40,000	-	-	-	-	40,000
TOTAL	**40,000**	**-**	**-**	**-**	**-**	**40,000**

Non-Capital Multi-Year Projects

Aquatics Complex Classroom Rehabilitation

PROJECT NUMBER 500396

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION 3051 Woodcreek Oaks Boulevard

DESCRIPTION
The classroom at the Roseville Aquatics Complex requires rehabilitation. The flooring and lighting have reached their end of life, and the walls have not been painted in over ten years. The existing lighting will be replaced with new energy-efficient LED lighting.

OPERATING BUDGET IMPACT
There is no operating budget impact upon completion of this project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Deliver exceptional City services

START DATE
7/1/23

COMPLETION DATE
6/30/24

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 25,000	**$ 25,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
4065 - Facility Rehabilitation	25,000	-	-	-	-	25,000
TOTAL	**25,000**	**-**	**-**	**-**	**-**	**25,000**

Non-Capital Multi-Year Projects

Civic Center HVAC Boxcar Replacement

PROJECT NUMBER 500397

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION 311 Vernon Street

DESCRIPTION
This project provides funding to replace two HVAC Boxcar units nearing the end of life installed at the Civic Center. The replacement of the units will reduce downtime, repair cost, and energy usage while increasing reliability.

OPERATING BUDGET IMPACT
There is no operating budget impact upon completion of this project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Remain fiscally responsible in a changing world

START DATE
7/1/23

COMPLETION DATE
6/30/25

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 600,000	**$ 600,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
4065 - Facility Rehabilitation	600,000	-	-	-	-	600,000
TOTAL	**600,000**	**-**	**-**	**-**	**-**	**600,000**

Corporation Yard Administration Intrusion Alarm Replacement

PROJECT NUMBER 500398

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION 2005 Hilltop Circle

DESCRIPTION
The intrusion alarm at the Corporation Yard has reached the end of its useful life, and it is recommended to be replaced to ensure safety and security.

OPERATING BUDGET IMPACT
There is no operating budget impact upon completion of this project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/23

COMPLETION DATE
6/30/25

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 50,000	**$ 50,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
1001 - General	18,395	-	-	-	-	18,395
6130 - Water Rehabilitation	15,680	-	-	-	-	15,680
6230 - Wastewater Rehabilitation	6,120	-	-	-	-	6,120
6330 - Waste Services Rehabilitation	9,805	-	-	-	-	9,805
TOTAL	**50,000**	**-**	**-**	**-**	**-**	**50,000**

Corporation Yard Administrative Network Cabling

PROJECT NUMBER 500399

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION 2005 Hilltop Circle

DESCRIPTION
The cabling for the data network has been compromised due to rodents. Funds will be used to replace the existing data cabling.

OPERATING BUDGET IMPACT
There is no operating budget impact upon completion of this project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Remain fiscally responsible in a changing world

START DATE
7/1/23

COMPLETION DATE
6/30/24

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 17,800	**$ 17,800**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
4061 - Facility Services	327	-	-	-	-	327
4065 - Facility Rehabilitation	6,222	-	-	-	-	6,222
6130 - Water Rehabilitation	5,582	-	-	-	-	5,582
6230 - Wastewater Rehabilitation	2,178	-	-	-	-	2,178
6301 - Waste Services Operations	3,491	-	-	-	-	3,491
TOTAL	**17,800**	**-**	**-**	**-**	**-**	**17,800**

Non-Capital Multi-Year Projects

Fire Station Rehabilitation

PROJECT NUMBER 500400

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION Citywide

DESCRIPTION
This project will fund the following fire stations rehabilitation:

Fire Station #2 concrete walkways ($40,000)
Fire Station #2 kitchen ($30,000)
Fire Station #3 HVAC units ($40,000)
Fire Station #6 water heater ($20,000)
Fire Station #7 water heater ($16,500)

OPERATING BUDGET IMPACT
There is no operating budget impact upon completion of this project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Remain fiscally responsible in a changing world

START DATE
7/1/23

COMPLETION DATE
6/30/24

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 146,500	**$ 146,500**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
4065 - Facility Rehabilitation	146,500	-	-	-	-	146,500
TOTAL	**146,500**	**-**	**-**	**-**	**-**	**146,500**

Non-Capital Multi-Year Projects

Fleet Facility Rehabilitation

PROJECT NUMBER 500401

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION 2055 Hilltop Circle

DESCRIPTION
The following rehabilitation is required at Fleet facilities:

- Replacement of lighting fixtures that have reached the end of their useful life with new LED lighting to reduce energy usage and maintenance costs. ($85,000)
- Motors on the large roll-up doors have reached the end of useful life and are recommended for replacement. ($80,000)
- Fleet has requested a covered outdoor area adjacent to the garage building for technicians to work on CNG vehicles without requiring additional ventilation. The recommended funds will be used to design, permit, and purchase a new shade sail. ($50,000)
- The HVAC unit in the parts room and supervisor's office has reached the end of its useful life and is recommended for replacement. ($26,400)

OPERATING BUDGET IMPACT
There is no operating budget impact upon completion of this project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Remain fiscally responsible in a changing world

START DATE
7/1/23

COMPLETION DATE
6/30/25

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 241,400	**$ 241,400**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
4001 - Fleet Services	241,400	-	-	-	-	241,400
TOTAL	**241,400**	**-**	**-**	**-**	**-**	**241,400**

Non-Capital Multi-Year Projects

Fleet Parts Room Rehabilitation

PROJECT NUMBER 500402

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION 2055 Hilltop Circle

DESCRIPTION
Fleet is consolidating the locations of their parts into one secure room. This project will install shelving and relocate the existing compressor and hydraulic equipment.

OPERATING BUDGET IMPACT
There is no operating budget impact upon completion of this project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Deliver exceptional City services

START DATE
7/1/23

COMPLETION DATE
6/30/24

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 130,000	**$ 130,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
4001 - Fleet Services	130,000	-	-	-	-	130,000
TOTAL	**130,000**	**-**	**-**	**-**	**-**	**130,000**

Intermediate Distribution Frame Closet HVAC Replacement

PROJECT NUMBER 500403

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION Civic Center - 311 Vernon Street

DESCRIPTION
The HVAC unit in the first floor intermediate distribution frame (IDF) closet has reached the end of its useful life. This project provides funding for the installation of a new HVAC unit.

OPERATING BUDGET IMPACT
There is no operating budget impact upon completion of this project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Deliver exceptional City services

START DATE
7/1/23

COMPLETION DATE
6/30/24

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 20,000	**$ 20,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
4101 - Information Technology Operations	20,000	-	-	-	-	20,000
TOTAL	**20,000**	**-**	**-**	**-**	**-**	**20,000**

Mahany Fitness Center Wayfinding Update

PROJECT NUMBER 500404

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION 1545 Pleasant Grove Boulevard

DESCRIPTION
City Council approved changing the name of the Roseville Sports Center to Mahany Fitness Center. This project will replace the wayfinding signs at Mahany Park to update them with the new name.

OPERATING BUDGET IMPACT
There is no operating budget impact upon completion of this project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Deliver exceptional City services

START DATE
7/1/23

COMPLETION DATE
6/30/24

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 16,000	**$ 16,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
4065 - Facility Rehabilitation	16,000	-	-	-	-	16,000
TOTAL	**16,000**	**-**	**-**	**-**	**-**	**16,000**

Maidu Library HVAC Replacements

PROJECT NUMBER 500405

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION 1530 Maidu Drive

DESCRIPTION
Three HVAC units at the Maidu Library have reached the end of their useful lives and require replacement.

OPERATING BUDGET IMPACT
There is no operating budget impact upon completion of this project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Remain fiscally responsible in a changing world

START DATE
7/1/23

COMPLETION DATE
6/30/24

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 375,000	**$ 375,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
4065 - Facility Rehabilitation	375,000	-	-	-	-	375,000
TOTAL	**375,000**	**-**	**-**	**-**	**-**	**375,000**

Martha Riley Library & Utility Exploration Center Lighting Control & Gutter Replacement

PROJECT NUMBER 500406

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION 1501 Pleasant Grove Boulevard

DESCRIPTION
This project will replace the original lighting control system and roof gutters at the Martha Riley Library and Utility Exploration Center.

OPERATING BUDGET IMPACT
There is no operating budget impact upon completion of this project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Remain fiscally responsible in a changing world

START DATE
7/1/23

COMPLETION DATE
6/30/24

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 176,750	**$ 176,750**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
4065 - Facility Rehabilitation	154,408	-	-	-	-	154,408
6130 - Water Rehabilitation	3,730	-	-	-	-	3,730
6230 - Wastewater Rehabilitation	3,712	-	-	-	-	3,712
6330 - Waste Services Rehabilitation	3,729	-	-	-	-	3,729
6001 - Electric	11,171	-	-	-	-	11,171
TOTAL	**176,750**	**-**	**-**	**-**	**-**	**176,750**

Parking Lot Rehabilitation and Park Facilities

PROJECT NUMBER 500407

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION H.C. Elliott, Kaseberg, and Veteran's Parks

DESCRIPTION
The project consists of the application of a parking lot seal to preserve the asphalt concrete and extend its useful life at H.C. Elliott Park, Kaseberg Park, and Veteran's Park. Striping will be reinstalled after the parking lot seal.

OPERATING BUDGET IMPACT
There is no operating budget impact upon completion of this project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/23

COMPLETION DATE
6/30/24

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 66,900	**$ 66,900**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
1001 - General	66,900	-	-	-	-	66,900
TOTAL	**66,900**	**-**	**-**	**-**	**-**	**66,900**

Pleasant Grove Wastewater Treatment Plant Flooring

PROJECT NUMBER 500408

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION 5051 Westpark Drive

DESCRIPTION
Flooring throughout the treatment plant has reached its end of life and requires replacement.

OPERATING BUDGET IMPACT
There is no operating budget impact upon completion of this project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Remain fiscally responsible in a changing world

START DATE
7/1/23

COMPLETION DATE
6/30/24

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 125,000	**$ 125,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6231 - Wastewater Regional Rehabilitation	125,000	-	-	-	-	125,000
TOTAL	**125,000**	**-**	**-**	**-**	**-**	**125,000**

Roseville Police Department Landscape and Irrigation Rehabilitation

PROJECT NUMBER 500409

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION 1051 Junction Boulevard

DESCRIPTION
Roseville Police Department headquarters currently has non-functional drip irrigation and dead plants throughout the entire landscape. The requested funds will be used to rehab the drip irrigation system in designated areas and to replace dead plants with drought-friendly plants.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/23

COMPLETION DATE
6/30/24

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 54,000	**$ 54,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
4065 - Facility Rehabilitation	54,000	-	-	-	-	54,000
TOTAL	**54,000**	**-**	**-**	**-**	**-**	**54,000**

Woodcreek Golf Course HVAC and Fire Alarm Replacement

PROJECT NUMBER 500410

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION 5880 Woodcreek Oaks Boulevard

DESCRIPTION
This project includes the replacement of six HVAC units at the clubhouse and one at the pro shop at Woodcreek Golf Course that have reached the end of their useful lives, and the installation of a new alarm panel and fixtures at the facility.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Remain fiscally responsible in a changing world

START DATE
7/1/23

COMPLETION DATE
6/30/24

PROJECT STATUS
New

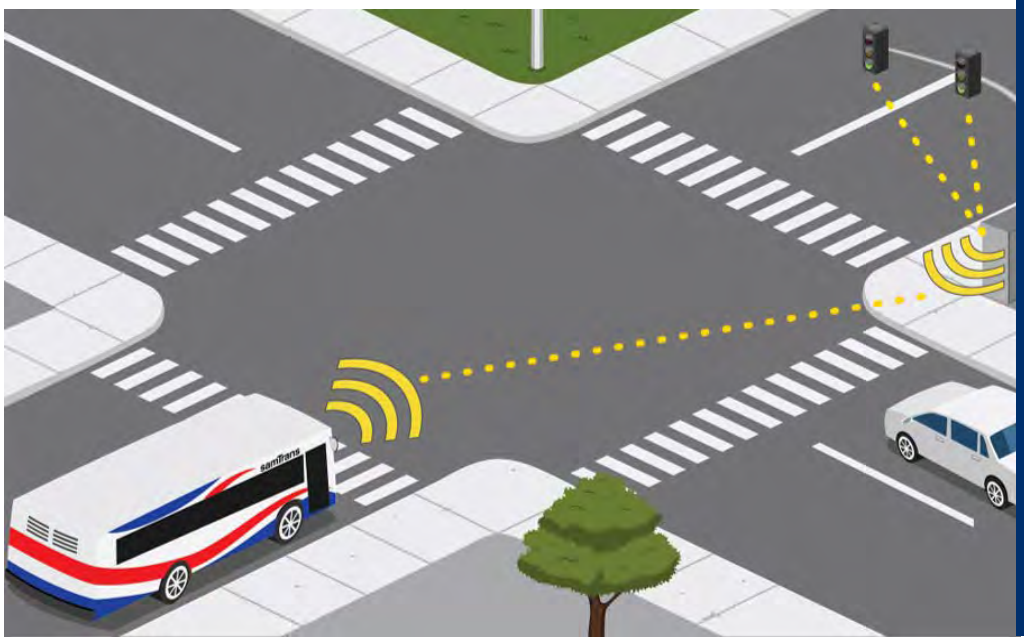
FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 410,000	**$ 410,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
2594 - Woodcreek	410,000	-	-	-	-	410,000
TOTAL	**410,000**	**-**	**-**	**-**	**-**	**410,000**

Signal Pre-Emptions for Transit Services



NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Deliver exceptional City services

START DATE
7/1/23

COMPLETION DATE
6/30/25

PROJECT STATUS
New

PROJECT NUMBER 500411

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION Citywide

DESCRIPTION
This project will fund traffic pre-emption signal installations along various areas of congestion for transit within Roseville. Pre-emption signals use a system that allows changing the order of traffic signals giving priority to emergency services to move quickly through the intersections.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the install of pre-emption signals.

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 100,000	**$ 100,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6511 - Transit	100,000	-	-	-	-	100,000
TOTAL	**100,000**	**-**	**-**	**-**	**-**	**100,000**

Multi-Hazard Plan Update

PROJECT NUMBER 400029

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION Citywide

DESCRIPTION
This project funds the annual update of the City's Multi-Hazard Mitigation Plan. In order to be eligible to obtain grant funding from FEMA and maintain our CRS Class 1 rating, the City must perform an annual Multi-Hazard Plan review and a five-year "major" update. The budget requested covers annual and "major" updates. Completing annual and major five-year updates to the Multi-Hazard Plan assists with identifying mitigation projects that are generally completed within existing operating budgets. In the case that an annual plan or major update identifies a project that an existing operating budget cannot absorb, there may be a need to increase a specific department's operating budget to continually mitigate for something specific, create a new capital improvement project, or request a one-time increase, depending on the project.

OPERATING BUDGET IMPACT
Identifying projects within the Multi-Hazard Plan assists with finding and procuring grant funding, limiting impacts on operating budgets.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
6/1/10

COMPLETION DATE
Ongoing

PROJECT STATUS
Planning

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
$ 310,526	$ 272,157	$ 275,000	**$ 857,683**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
1001 - General	45,000	50,000	55,000	60,000	65,000	275,000
TOTAL	**45,000**	**50,000**	**55,000**	**60,000**	**65,000**	**275,000**

Multi-Use Trail Wayfinding Signs

PROJECT NUMBER 500007

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION Citywide

DESCRIPTION
This project provides funding to cover staff and consultant time to provide research and guidelines to print multi-use trail identification throughout the City, including trail identification signs, mile markers, digital web pages, brochures, and placement of signs.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/18

COMPLETION DATE
6/30/24

PROJECT STATUS
Planning

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	$ 75,000	$ 50,000	**$ 125,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6520 - Transportation	50,000	-	-	-	-	50,000
TOTAL	**50,000**	**-**	**-**	**-**	**-**	**50,000**

Non-Capital Multi-Year Projects

Active Transportation Plans Update

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/20

COMPLETION DATE
6/30/24

PROJECT STATUS
Procurement, Contracting

PROJECT NUMBER 500114

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION Citywide

DESCRIPTION
This project provides funding for the update of Roseville's Bicycle and Pedestrian Master Plans to reflect current state and federal requirements to improve opportunities for biking and walking. In addition, the completion of this plan will position the City for success when competing for state and federal grants.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	$ 230,000	$ 210,000	**$ 440,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6520 - Transportation	210,000	-	-	-	-	210,000
TOTAL	**210,000**	**-**	**-**	**-**	**-**	**210,000**

Sun City Roadway Resurfacing

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/20

COMPLETION DATE
6/30/25

PROJECT STATUS
Design

PROJECT NUMBER 500117

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION Sun City Community

DESCRIPTION
This project will fund various phases of resurfacing roadways within the Sun City community, including crack repair of the existing pavement; Americans with Disabilities Act (ADA) curb ramp replacement or reconstruction; curb, gutter, and sidewalk repairs; and pavement resurfacing.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
$ 4,384,015	$ 8,775,985	$ 4,650,000	**$ 17,810,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
2305 - Highway Users Tax	400,000	-	-	-	-	400,000
2307 - Road Maintenance and Rehab	4,250,000	-	-	-	-	4,250,000
TOTAL	**4,650,000**	**-**	**-**	**-**	**-**	**4,650,000**

Storm Drain Repair Project

PROJECT NUMBER 500259

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION Various

DESCRIPTION
This project provides funding to repair or replace aging storm drain pipeline infrastructure near Denio's Farmers Market, at Royer Park, and Stoney Point Way. In each area, aging pipelines are contributing to some degree of system failure. A storm drain improvement is also planned within the Crestmont neighborhood; this work involves the installation of a new diversion storm drain pipeline on Piedmont Way to reduce down-system flows. Staff intends to capitalize on economies of scale for design and construction by packaging all the repairs into one project.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/22

COMPLETION DATE
6/30/26

PROJECT STATUS
Design

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	$ 50,000	$ 1,450,000	**$ 1,500,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
1001 - General	1,450,000	-	-	-	-	1,450,000
TOTAL	**1,450,000**	**-**	**-**	**-**	**-**	**1,450,000**

2024 Bike Trail Resurfacing

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/22

COMPLETION DATE
6/30/26

PROJECT STATUS
Planning

PROJECT NUMBER 500263

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION Citywide Trails

DESCRIPTION
This project provides funding to crack seal, resurface and restripe multi-use trails per trail maintenance schedule. Trail resurfacing extends the useful life of the asphalt, providing a smooth surface for safer public use of the trails. Funds requested in FY2022-23 will cover the planning phase, and the resurfacing work will begin in FY2023-24.

OPERATING BUDGET IMPACT
Resurfacing the trails extends the useful life of the asphalt and avoids costly trail reconstruction.

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	$ 20,000	$ 320,000	**$ 340,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
3380 - Bike Trail	20,000	300,000	-	-	-	320,000
TOTAL	**20,000**	**300,000**	**-**	**-**	**-**	**320,000**

Bike-Ped Bridge Repainting

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/22

COMPLETION DATE
6/30/24

PROJECT STATUS
Planning

PROJECT NUMBER 500264

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION Citywide

DESCRIPTION
This project will identify the bike and pedestrian bridges in the City that need repainting and repair to maintain these valuable assets and make the trails a safer and more welcoming place for users from across the region.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	$ 320,000	$ 30,000	**$ 350,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6520 - Transportation	30,000	-	-	-	-	30,000
TOTAL	**30,000**	**-**	**-**	**-**	**-**	**30,000**

South Placer County Express Bus Service - Operating

PROJECT NUMBER 700030

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION Lincoln through Roseville to Watt I-80

DESCRIPTION
This project provides funding for planning, implementing, and operating the South Placer County Express Bus Service, which will provide fixed-route bus service on a pilot basis. The service will begin in the City of Lincoln and continue along the Highway 65 corridor with stops at the Galleria Mall, Sutter Hospital, and Kaiser Hospital, terminating at the Watt/I-80 light rail station where passengers can travel to and from downtown Sacramento, the Railyards, and other key destinations within the Sacramento region.

OPERATING BUDGET IMPACT
Grants and other funds will support operating expenses during the three-year pilot period. After satisfactory completion of the pilot period and grant close-out, the project will be closed. If the project is successful, additional funding will be identified to continue operations. General Fund resources will not be used for the operating budget during the pilot years or future years.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
5/1/21

COMPLETION DATE
6/30/28

PROJECT STATUS
Planning

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	$ 1,021,799	$ 5,100,000	**$ 6,121,799**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6511 - Transit	1,700,000	1,700,000	1,700,000	-	-	5,100,000
TOTAL	**1,700,000**	**1,700,000**	**1,700,000**	**-**	**-**	**5,100,000**

Non-Capital Multi-Year Projects

Highway Bike-Ped Overcrossings Study

PROJECT NUMBER F10054

CLASSIFICATION Public Works

DEPARTMENT Public Works

LOCATION Citywide

DESCRIPTION
This project funds a study focusing on the feasibility of constructing bike-pedestrian crossings over Highways 65 and I-80 in the City. Highway overpasses typically are not friendly to those using alternative modes of transportation. The purpose of constructing these types of bike-ped overcrossings is to reduce transportation fatalities and severe injuries on public roads, making it safer for all to travel.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the study.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/24

COMPLETION DATE
6/30/25

PROJECT STATUS
Forecasted

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 450,000	**$ 450,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6520 - Transportation	-	450,000	-	-	-	450,000
TOTAL	**-**	**450,000**	**-**	**-**	**-**	**450,000**

Waste Services Projects Summary: FY2023-24 through FY2027-28

Project	Page	Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total Project
New Projects									
500340 - Waste Services Shop and Office Building Rehabilitation	E-57	-	-	300,000	-	-	-	-	300,000
Existing Projects									
400201 - Saugstad Urban Rivers Grant Bank Stabilization Project	-	617,649	1,313	-	-	-	-	-	618,962
700043 - CalRecycle Grant - SB 1383 Program Implementation	-	-	193,581	-	-	-	-	-	193,581
TOTAL NEW AND EXISTING PROJECTS		**$ 617,649**	**$ 194,894**	**$ 300,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,112,543**
TOTAL DEPARTMENT PROJECTS		**$ 617,649**	**$ 194,894**	**$ 300,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,112,543**

Waste Services Shop and Office Building Rehabilitation

PROJECT NUMBER 500340

CLASSIFICATION Waste Services

DEPARTMENT Environmental Utilities Department

LOCATION Waste Services Shop - 2025 Hilltop Circle

DESCRIPTION
This project provides funding to rehabilitate the Waste Services workspace at 2025 Hilltop. The project will rehabilitate the driver breakroom area, lead worker office, supervisor office, bathroom, and locker room.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/23

COMPLETION DATE
6/30/25

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 300,000	**$ 300,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6330 - Waste Services Rehabilitation	300,000	-	-	-	-	300,000
TOTAL	**300,000**	**-**	**-**	**-**	**-**	**300,000**

Wastewater Projects Summary: FY2023-24 through FY2027-28

Project	Page	Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total Project
New Projects									
500342 - Wastewater Industrial Pretreatment Program Update	E-59	-	-	275,000	-	-	-	-	275,000
500343 - Collection Sewer Pump Station Programmable Logic Controllers Rehabilitation	E-60	-	-	750,000	750,000	-	-	-	1,500,000
500345 - EU Resiliency and Cyber Security Evaluation and Plan Development	E-61	-	-	200,000	-	-	-	-	200,000
Existing Projects									
400080 - Wastewater Interceptor Inspection/ Condition Assessment/Cleaning	-	158,688	-	-	-	-	-	-	158,688
500010 - Sewer Forcemain Condition Assessment	-	-	400,000	-	-	-	-	-	400,000
500194 - Regional Wastewater Lift Station No. 1 Decommissioning	E-62	688	649,312	350,000	-	-	-	-	1,000,000
500267 - DCWWTP Digester and Gas Piping Replacement	-	-	288,000	-	-	-	-	-	288,000
500268 - DCWWTP Solids Train Process Optimization Study	-	-	400,000	-	-	-	-	-	400,000
500269 - Wastewater Lift Station No. 5 Decommissioning	-	-	375,000	-	-	-	-	-	375,000
500310 - Recycled Water Systems Evaluation Update	-	-	330,000	-	-	-	-	-	330,000
500318 - DCWWTP Shop Building Office Addition	-	-	200,000	-	-	-	-	-	200,000
TOTAL NEW AND EXISTING PROJECTS		**$ 159,376**	**$ 2,642,312**	**$ 1,575,000**	**$ 750,000**	**$ -**	**$ -**	**$ -**	**$ 5,126,688**
Forecasted Projects									
F10069 - Dry Cr & Pleasant Gr Wastewater Treatmnt Plants FC Assessment	E-63	-	-	-	1,000,000	-	-	-	1,000,000
F10070 - Dry Creek Wastewater Treatment Plant Utility Water Piping Upgrades	E-64	-	-	-	-	-	-	585,000	585,000
TOTAL FORECASTED PROJECTS		**$ -**	**$ -**	**$ -**	**$ 1,000,000**	**$ -**	**$ -**	**$ 585,000**	**$ 1,585,000**
TOTAL DEPARTMENT PROJECTS		**$ 159,376**	**$ 2,642,312**	**$ 1,575,000**	**$ 1,750,000**	**$ -**	**$ -**	**$ 585,000**	**$ 6,711,688**

Wastewater Industrial Pretreatment Program Update

PROJECT NUMBER 500342

CLASSIFICATION Wastewater

DEPARTMENT Environmental Utilities Department

LOCATION Citywide

DESCRIPTION
The current industrial pretreatment program was created and approved by the Environmental Protection Agency (EPA) in the mid-1980s and covers the entire South Placer Wastewater Authority (SPWA) service area. This update will focus on maintaining compliance and proper funding for oversight of commercial and industrial dischargers as required by the EPA.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/23

COMPLETION DATE
6/30/25

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 275,000	**$ 275,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6231 - Wastewater Regional Rehabilitation	275,000	-	-	-	-	275,000
TOTAL	**275,000**	**-**	**-**	**-**	**-**	**275,000**

Collection Sewer Pump Station Programmable Logic Controllers Rehabilitation

PROJECT NUMBER 500343

CLASSIFICATION Wastewater

DEPARTMENT Environmental Utilities Department

LOCATION Citywide

DESCRIPTION
This project provides funding to upgrade the sewer pumping station programmable logic controllers (PLCs) due to reaching the end of useful life, no longer being supported by the manufacturer, and the difficulty of finding replacement parts.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/23

COMPLETION DATE
6/30/25

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 1,500,000	**$ 1,500,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6230 - Wastewater Rehabilitation	750,000	750,000	-	-	-	1,500,000
TOTAL	**750,000**	**750,000**	**-**	**-**	**-**	**1,500,000**

Environmental Utilities Resiliency and Cyber Security Evaluation and Plan Development

PROJECT NUMBER 500345

CLASSIFICATION Wastewater

DEPARTMENT Environmental Utilities Department

LOCATION Citywide

DESCRIPTION
This project provides funding to evaluate cybersecurity, vulnerabilities, and resiliency conditions. Environmental Utilities will also develop a comprehensive cybersecurity program, roll it out, and provide training.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/23

COMPLETION DATE
6/30/24

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 200,000	**$ 200,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6130 - Water Rehabilitation	66,667	-	-	-	-	66,667
6231 - Wastewater Regional Rehabilitation	133,333	-	-	-	-	133,333
TOTAL	**200,000**	**-**	**-**	**-**	**-**	**200,000**

Regional Wastewater Lift Station No. 1 Decommissioning

PROJECT NUMBER 500194

CLASSIFICATION Wastewater

DEPARTMENT Environmental Utilities Department

LOCATION 10340 Woodcreek Oaks Boulevard

DESCRIPTION
This project provides funding for the decommissioning of the Regional Wastewater Lift Station No.1, which includes the demolition of the pump station and building.

OPERATING BUDGET IMPACT
The completion of this project will result in operational savings related to station monitoring and maintenance costs.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/21

COMPLETION DATE
6/30/24

PROJECT STATUS
Procurement, Contracting

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
$ 688	$ 649,312	$ 350,000	**$ 1,000,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6231 - Wastewater Regional Rehabilitation	350,000	-	-	-	-	350,000
TOTAL	**350,000**	**-**	**-**	**-**	**-**	**350,000**

Dry Creek and Pleasant Grove Wastewater Treatment Plants Focused Condition Assessment

PROJECT NUMBER F10069
CLASSIFICATION Wastewater
DEPARTMENT Environmental Utilities Department
LOCATION Dry Creek and Pleasant Grove Wastewater Treatment Plants

DESCRIPTION
This project provides funding for an in-depth condition assessment of specific equipment/areas of the Dry Creek and Pleasant Grove Wastewater Treatment Plants. At Dry Creek, the focus will be on the grit basin and influent channel, the primary sedimentation basin, the secondary clarifiers, and the tertiary filter. At Pleasant Grove, the focus will be the grit channel basin and the secondary clarifiers.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/24

COMPLETION DATE
6/30/26

PROJECT STATUS
Forecasted

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 1,000,000	**$ 1,000,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6231 - Wastewater Regional Rehabilitation	-	1,000,000	-	-	-	1,000,000
TOTAL	**-**	**1,000,000**	**-**	**-**	**-**	**1,000,000**

Dry Creek Wastewater Treatment Plant Utility Water Piping Upgrades

PROJECT NUMBER F10070

CLASSIFICATION Wastewater

DEPARTMENT Environmental Utilities Department

LOCATION Dry Creek Wastewater Treatment Plant

DESCRIPTION
This project provides funding to upgrade the utility water piping system at the Dry Creek Wastewater Treatment Plant.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/27

COMPLETION DATE
6/30/29

PROJECT STATUS
Forecasted

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 585,000	**$ 585,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6231 - Wastewater Regional Rehabilitation	-	-	-	-	585,000	585,000
TOTAL	**-**	**-**	**-**	**-**	**585,000**	**585,000**

Water Projects Summary: FY2023-24 through FY2027-28

Project	Page	Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total Project
New Projects									
500347 - Downtown Water Capacity Modeling and Analysis	E-66	-	-	74,000	-	-	-	-	74,000
500350 - Water Treatment Plant Motor Control Center Replacements	E-67	-	-	1,000,000	1,000,000	-	-	-	2,000,000
Existing Projects									
400063 - Regional Water Reliability Study	-	300,133	619,557	-	-	-	-	-	919,690
500012 - State Water Efficiency Framework	-	55,464	244,536	-	-	-	-	-	300,000
500015 - SMUD Water Recharge	E-68	224,885	525,115	250,000	250,000	250,000	-	-	1,500,000
500018 - Integrated Resources Plan	-	468,422	371,577	-	-	-	-	-	839,999
500019 - Long Term Water Contract	-	71,585	1,878,414	-	-	-	-	-	1,949,999
500021 - Wells Chemical Retrofit	-	78,819	286,181	-	-	-	-	-	365,000
500052 - Courtyard Garden Education Makeover	-	70,484	49,516	-	-	-	-	-	120,000
500055 - Diamond Oaks Fire Hydrant Relocation Project	E-69	125,233	74,767	80,000	36,000	-	-	-	316,000
500148 - Potable Water Master Plan	-	-	450,000	-	-	-	-	-	450,000
500152 - Well Rehabilitation - Development and Retrofit	-	239,185	560,815	-	-	-	-	-	800,000
500329 - Lead and Copper Rule Regulatory and Technical Assistance	-	-	120,646	-	-	-	-	-	120,646
700039 - RWA Grant - Advancing Water Efficiency in the Sacramento Region	-	-	87,598	-	-	-	-	-	87,598
TOTAL NEW AND EXISTING PROJECTS		**$ 1,634,209**	**$ 5,268,723**	**$ 1,404,000**	**$ 1,286,000**	**$ 250,000**	**$ -**	**$ -**	**$ 9,842,932**
Forecasted Projects									
F10071 - Water Distribution Sites Programmable Logic Controllers Rehabilitation	E-70	-	-	-	-	875,000	875,000	-	1,750,000
TOTAL FORECASTED PROJECTS		**$ -**	**$ -**	**$ -**	**$ -**	**$ 875,000**	**$ 875,000**	**$ -**	**$ 1,750,000**
TOTAL DEPARTMENT PROJECTS		**$ 1,634,209**	**$ 5,268,723**	**$ 1,404,000**	**$ 1,286,000**	**$ 1,125,000**	**$ 875,000**	**$ -**	**$ 11,592,932**

Non-Capital Multi-Year Projects

Downtown Water Capacity Modeling and Analysis

PROJECT NUMBER 500347

CLASSIFICATION Water

DEPARTMENT Environmental Utilities Department

LOCATION Downtown Roseville

DESCRIPTION
This project provides funding to conduct water distribution system modeling and analysis to evaluate system capacity in Downtown Roseville areas where high-density housing and infill projects are planned. The results of this effort will be used to develop a scope of rehabilitation projects.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/23

COMPLETION DATE
6/30/25

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 74,000	**$ 74,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6130 - Water Rehabilitation	74,000	-	-	-	-	74,000
TOTAL	**74,000**	**-**	**-**	**-**	**-**	**74,000**

Water Treatment Plant Motor Control Center Replacements

PROJECT NUMBER 500350

CLASSIFICATION Water

DEPARTMENT Environmental Utilities Department

LOCATION Water Treatment Plant, 9595 Barton Road, Granite Bay

DESCRIPTION
This project provides funding to replace the existing electrical equipment and filter gallery motor control centers at the Barton Road Water Treatment Plant. During a recent condition assessment, this equipment was identified as being at the end of its useful life, obsolete due to unavailable spares, no longer supported, and a safety concern due to age.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/23

COMPLETION DATE
6/30/26

PROJECT STATUS
New

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 2,000,000	**$ 2,000,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6130 - Water Rehabilitation	1,000,000	1,000,000	-	-	-	2,000,000
TOTAL	**1,000,000**	**1,000,000**	**-**	**-**	**-**	**2,000,000**

SMUD Water Recharge

PROJECT NUMBER 500015

CLASSIFICATION Water

DEPARTMENT Environmental Utilities Department

LOCATION Citywide

DESCRIPTION
This project covers the cost of implementing the approved water transfers (original and extensions) from the Sacramento Municipal Utilities District (SMUD) to the City of Roseville for up to 6,000 acre-feet of water per year. It includes initial funding for 1,000 acre-feet of water purchased from SMUD each year to further test and develop Roseville's Aquifer Storage and Recovery (ASR) groundwater system injection capacity. As more ASR wells are constructed, the annual amount of water scheduled to transfer from SMUD may increase, leading to future adjustments to this budget.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/18

COMPLETION DATE
6/30/28

PROJECT STATUS
Procurement, Contracting

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
$ 224,885	$ 525,115	$ 750,000	**$ 1,500,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6120 - Water Construction	250,000	250,000	250,000	-	-	750,000
TOTAL	**250,000**	**250,000**	**250,000**	**-**	**-**	**750,000**

Diamond Oaks Fire Hydrant Relocation Project

PROJECT NUMBER 500055

CLASSIFICATION Water

DEPARTMENT Environmental Utilities Department

LOCATION Diamond Oaks Road

DESCRIPTION
This project provides funding to relocate fire hydrants from the center of the sidewalk to the back of the curb on Diamond Oaks Road for sidewalk access.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

Existing Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Maintain a safe and healthy community

START DATE
7/1/19

COMPLETION DATE
6/30/26

PROJECT STATUS
Construction

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
$ 125,233	$ 74,767	$ 116,000	**$ 316,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6130 - Water Rehabilitation	80,000	36,000	-	-	-	116,000
TOTAL	**80,000**	**36,000**	**-**	**-**	**-**	**116,000**

Water Distribution Sites Programmable Logic Controllers Rehabilitation

PROJECT NUMBER F10071

CLASSIFICATION Water

DEPARTMENT Environmental Utilities Department

LOCATION Citywide

DESCRIPTION
This project provides funding to upgrade water distribution sites' programmable logic controllers (PLCs). The existing controllers are reaching the end of their useful life, no longer being supported by the manufacturer, and it is becoming challenging to find replacement parts.

OPERATING BUDGET IMPACT
There is no operating budget impact expected upon the completion of the project.

NEW OR EXISTING

New Project

PRIORITY & TIMELINE

CITY COUNCIL GOAL
Invest in well-planned infrastructure and growth

START DATE
7/1/25

COMPLETION DATE
6/30/27

PROJECT STATUS
Forecasted

FUNDING OVERVIEW

Prior Years Actuals as of June 30, 2022	Available Resources as of the FY2022-23 Amended Budget	Five Year Plan	Total Project Funding
-	-	$ 1,750,000	**$ 1,750,000**

FY2023-24 BUDGET AND 5-YEAR PLAN

Funding Source	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total
6130 - Water Rehabilitation	-	-	875,000	875,000	-	1,750,000
TOTAL	**-**	**-**	**875,000**	**875,000**	**-**	**1,750,000**

Debt Management

The total estimated debt of the City as of June 30, 2023 will be: $328,925,420

The estimated debt as of June 30, 2024 will be: $297,255,239

The City of Roseville has no outstanding debt subject to the legal debt limit per California Government Code, Section 43605.

Bonded Debt Limit Calculation

FY2022-23 Secured property assessed value, net of exempt real property	$ 28,460,275,031
Bonded debt limit (15% of assessed value) per California Government Code, Section 43605	$ 4,269,041,255
Amount of debt subject to the debt limit	$ -

	Estimated Debt as of June 30, 2023	Principal Additions	Principal Retirement	Estimated Debt as of June 30, 2024
Interfund Loans:				
Youth Development Fund obligation to Fleet Replacement Fund	$ 2,110,000	$ -	$ 55,000	$ 2,055,000
Diamond Oaks Golf Course obligation to Fleet Replacement Fund	374,220	-	29,210	345,010
Woodcreek Golf Course obligation to Fleet Replacement Fund	1,359,780	-	97,790	1,261,990
Successor Agency to the RDA Fund obligation to General Fund	880,000	-	5,914	874,086
Successor Agency to the RDA Fund obligation to Strategic Improvement Fund	10,310,629	-	1,004,216	9,306,413
Successor Agency to the RDA Fund obligation to Low & Moderate Income Fund	2,470,342	-	252,532	2,217,810
Water Operations Fund obligation to Water Construction Fund	2,690,000	-	385,000	2,305,000
Public Facilities Fund obligation to Fleet Replacement Fund	400,144	-	33,346	366,798
Public Facilities Fund obligation to Strategic Improvement Fund	1,636,166	-	409,041	1,227,125
Downtown Benefit Fee Fund obligation to Strategic Improvement Fund	2,847,202	-	569,440	2,277,762
Citywide Park Fund obligation to Fleet Replacement Fund	1,590,033	-	554,908	1,035,125
Fire Facilities obligation to General Fund Capital Reserve Fund	4,580,000	-	1,000,000	3,580,000
Traffice Mitigation Fund obligation to General Fund Captial Reserve Fund	3,217,833	-	-	3,217,833
Total Interfund Loans	**$ 34,466,349**	**$ -**	**$ 4,396,397**	**$ 30,069,952**
Loans:				
State Revolving Fund Loans (110 & 210)	$ 77,060,647	$16,400,000	$ -	93,460,647
Total Loans	**$ 77,060,647**	**$16,400,000**	**$ -**	**$ 93,460,647**
Revenue Bonds:				
Roseville Natural Gas Financing Authority Gas Revenue Bonds, Series 2007	$ 72,850,000	$ -	$13,155,000	$ 59,695,000
Electric System Revenue Refunding Bonds, Series 2017A	53,270,000	-	3,605,000	49,665,000
Electric System Revenue Refunding Bonds, Series 2020	33,170,000	-	645,000	32,525,000
South Placer Wastewater Authority Wastewater Revenue Bonds, Series 2017 (64.57% City Share)	41,060,063	-	4,000,112	37,059,951
South Placer Wastewater Authority Wastewater Revenue Bonds, Series 2020 (64.57% City Share)	30,296,244	-	-	30,296,244
Total Revenue Bonds	**$ 230,646,307**	**$ -**	**$21,405,112**	**$ 209,241,195**
Certificates of Participation:				
Electric System Revenue Refunding Certificates of Participation, Series 2004	$ 5,000	$ -	$ -	$ 5,000
Public Facilities Refunding Certificates of Participation, Series 2013	3,382,764	-	1,423,672	1,959,092
Water Utility Revenue Certificates of Participation, Series 2015	21,840,000	-	3,125,000	18,715,000
Certificates of Participation, Series 2015 (316 Vernon Street Project)	12,570,000	-	320,000	12,250,000
Total Certificates Of Participation	**$ 37,797,764**	**$ -**	**$ 4,868,672**	**$ 32,929,092**
Tax Allocation Bonds:				
Successor Agency to the RDA of the City of Roseville				
Tax Allocation Refunding Bonds, Series 2014	$ 6,890,000	$ -	$ 570,000	$ 6,320,000
Tax Allocation Refunding Bonds, Series 2016	19,125,000	-	430,000	$ 18,695,000
Total Tax Allocation Bonds	**$ 26,015,000**	**$ -**	**$ 1,000,000**	**$ 25,015,000**
Total Indebtedness	**$ 328,925,420**	**$ -**	**$31,670,181**	**$ 297,255,239**

Debt Management Details

Interfund Loans:

Youth Development Fund obligation to Fleet Replacement Fund

Funding for Adventure Club school site(s)/portable(s).
Maturity date of 6/30/2047

Diamond Oaks Golf Course obligation to Fleet Replacement Fund

Funding for renovations of the Diamond Oaks Golf Course.
Maturity date of 6/30/2036

Woodcreek Golf Course obligation to Fleet Replacement Fund

Funding for the construction of the Woodcreek Golf Course club house.
Maturity date of 6/30/2037

Successor Agency to the RDA Fund obligation to General Fund

Funding for Vernon Street streetscape improvements.
Funding for county school district pass-through payment.
Maturity date of 6/30/2036

Successor Agency to the RDA Fund obligation to Strategic Improvement Fund

Funding for the façade and landscape renovations for the Automall wall.
Funding for the startup of the RCDC.
Funding for Riverside Avenue infrastructure and streetscape enhancement project. Provided funding for significant improvements.
Funding for the acquisition of property located at 238 Vernon Street (JCPenney Building) to create a viable development site in Downtown.
Maturity dates of 6/30/2026 - 6/30/2040

Successor Agency to the RDA Fund obligation to Low & Moderate Income Fund

Loan for 20% of all Successor Loans obligations to the Low & Moderate Income Fund per AB1484 Section 34191.4(C).
Maturity date of 1/31/2026

Water Operations Fund obligation to Water Construction Fund

Funding for Advanced Metering Project.
Maturity date of 6/30/2030

Public Facilities Fund obligation to Fleet Replacement Fund

Funding of design and construction for second Downtown parking garage (Vernon Street and Oak Street).
Maturity date of 6/30/2035

Public Facilities Fund obligation to Strategic Improvement Fund

Funding of the 316 Vernon Building Project.
Maturity date of 6/30/2027

Downtown Parking Fund obligation to Strategic Improvement Fund

Funding of a portion of the Oak Street parking garage.
Maturity date of 6/30/2028

Debt Management Details

Citywide Park Fund obligation to Fleet Replacement Fund

Funding for the Harry Crabb Park project.

Maturity date of 6/30/2026

Fire Facilities Fund obligation to General Fund Capital Reserve Fund

Funding for Fire Station No. 8 to augment the currently available balance in the Fire Facilities Fund.

Maturity Date of 06/30/2028

Traffic Mitigation Fund obligation to General Fund Capital Reserve Fund

Funding for the construction of the Soccer Complex traffic signals.

Maturity Date of 06/30/4042

Loan:

State Revolving Fund Loan

Funding for the Pleasant Grove Wastewater Treatment Plant Expansion and Energy Recovery projects. South Placer Wastewater Authority is obligated to provide the funding to service the debt for this loan.

Maturity date of 7/03/2053

Revenue Bonds:

Roseville Natural Gas Financing Authority Gas Revenue Bonds, Series 2007

Funding the prepayment of about 46 billion cubic feet of natural gas that Merrill Lynch Commodities will supply over 20 years. The gas delivered is used in the Roseville Energy Park. The bonds are fixed rate.

Maturity date of 2/15/2028

Electric System Revenue Refunding Bonds, Series 2017A

Partial refunding of the 2009 Certificates of Participation and the 2010 Electric Refunding Bonds. The original issues were to finance certain improvements to the City's electric system and the Roseville Energy Park. The bonds are fixed rate.

Maturity date of 2/01/2037

Electric System Revenue Refunding Bonds, Series 2020

Refunding of the 2014 Electric Refunding Bonds and partial refunding of the 2014 Certificates of Participation. The original issues were to finance and refinance improvements to the City's electric system.

Maturity date of 2/01/2034

South Placer Wastewater Authority (SPWA) Wastewater Revenue Refunding Bonds, Series 2020 (64.57% City Share)

Refunding the 2013 SPWA Series bonds. The original issue was to fund the construction of the Pleasant Grove Wastewater Treatment plant and smaller related projects. The SPWA member agencies are responsible for the repayment of all revenue bonds. The City anticipates its regional wastewater connection fees paid to SPWA will cover the City's 64.57 percent share of the revenue bond debt service obligation.

Maturity date of 11/01/2035

South Placer Wastewater Authority (SPWA) Wastewater Revenue Refunding Bonds, Series 2017 (64.57% City Share)

Refunding of the SPWA Series 2014 Revenue Bonds, partial refunding of the SPWA Series 2011C Revenue Bonds, and new funding for the Wastewater Treatment Plant Expansion project. The SPWA member agencies

are responsible for the repayment of all revenue bonds. The City anticipates its regional wastewater connection fees paid to SPWA will cover the City's 64.57 percent share of the revenue bond debt service obligation.
Maturity date of 11/01/2037

Certificates of Participation:

Electric System Revenue Refunding Certificates of Participation, Series 2004

Financing certain improvements to the City's electric system. The capital improvements include: construction of two new substations, 60KV line extensions, overhead to underground system conversions, and substation expansion and upgrades. The bonds are fixed rate. The 2004 bonds were partially refunded in 2014, leaving a principal amount of $5,000.
Maturity date of 2/01/2034

Public Facilities Refunding Certificates of Participation, Series 2013

Refunding the 2003 Public Facility and Golf Course bonds. The original issue was to finance the construction of the City's Corporation Yard and construction of the Woodcreek Oaks Golf Course Club House. The bonds are fixed rate.
Maturity date of 8/01/2023 (Golf Course)
Maturity date of 8/01/2025 (Public Facilities)

Water Utility Revenue Certificates of Participation, Series 2015

Refunding the 2007 water bonds and use a portion of the net proceeds to finance the acquisition and/or construction of certain capital improvements and additions to the City's water utility system. The 2015 water bonds included a new money component to assist in the construction of certain capital improvements and additions to the City's water utility system. The bonds are fixed rate.
Maturity date of 12/01/2029

Certificates of Participation, Series 2015 (316 Vernon Street Project)

Completing the infrastructure component of the 316 Vernon Street mixed-use City building. Annual debt service payments will be covered from the lease revenues as well as contributions from the Public Facilities and Strategic Improvement Fund. The bonds are fixed rate.
Maturity date of 8/01/2045

Tax Allocation Bonds:

Successor Agency to the Redevelopment Agency of the City of Roseville Tax Allocation Refunding Bonds, Series 2014

Refunding the 2002 RDA bonds. The original issue was to finance various capital improvement projects, including the renovation of the Tower Theater, the Civic Plaza Parking Garage and the streetscape projects for Riverside Avenue and Historic Old Town.
Maturity date of 9/01/2033

Successor Agency to the Redevelopment Agency of the City of Roseville Tax Allocation Refunding Bonds, Series 2016-T

Refunding the 2006A, 2006A-T and the 2006H-T RDA bonds. The original 2006A issue was to complete the Downtown Roseville infrastructure designing and the engineering of public improvements identified in the Downtown Vision. The original 2006A-T issue was to establish a low interest rate revolving loan fund for private property improvements; incentivizing for private projects such as fee subsidies or waivers. The original 2006H-T issue was to develop and sell a mixed use development project and provide down payment assistance to first time homebuyers.
Maturity date of 9/01/2040

Transfer Summary

	FUND DESCRIPTION	FUND #	General Fund	General Fund Capital Reserve	General Fund Contributions by Developers	Strategic Improvement	Litigation Reserve	Landscape and Lighting Districts/ Services
			TRANSFERS OUT					
			1001	1012	1020	1030	1040	2199
TRANSFERS IN	General Fund	1001		899,463	670,349		32,008	7,127,847
	General Fund Emergency Reserve	1010	1,324,766					
	General Fund Stabilization Reserve	1011	2,064,352					
	Strategic Improvement	1030	70,000					
	Stormwater	1130	110,395					367,875
	Open Space	2529						740,034
	Golf Course	2599	670,349					
	Roseville Finance Authority Debt Service	2901	797,133			54,639		
	Parks Recreation and Library Capital Projects	3130	1,212,737					
	Roadway	3201						
	Utility Impact Reimbursement	3210						
	Downtown Parking	3365						
	Bike Trail	3380						180,463
	Fleet Replacement	4005						
	Water Rate Stabilization	6110						
	Water Construction	6120						
	Water Rehabilitation	6130						
	Wastewater Rate Stabilization	6210						
	Wastewater Rehabilitation	6230						
	Wastewater Regional Rehabilitation	6231						
	Waste Services Rate Stabilization	6310						
	Waste Services Rehabilitation	6330						
	Transit	6511	113,000					
	Pension Reserve Trust Fund	7011	4,577,924					
	TOTAL ALL FUNDS		**$ 10,940,656**	**$ 899,463**	**$ 670,349**	**$ 54,639**	**$ 32,008**	**$ 8,416,219**
	Refer to corresponding letter below		A	B	C	D	E	F

A

General Fund Emergency Reserve	1,324,766	(IV)
General Fund Stabilization Reserve	2,064,352	(IV)
Loan Repayment	70,000	(II)
Stormwater	110,395	(I)
Golf Fund Subsidy	670,349	(I)
Debt Service Payments	797,133	(II)
Parks Rehabilitation Projects	1,212,737	(II)
CFD 3 Municipal Services Contribution	113,000	(I)
Pension Reserve Trust	4,577,924	(IV)
Total	10,940,656	

B

General Fund Capital Reserve	899,463	(V)

C

Golf Fund Subsidy	670,349	(I)

D

Debt Service Payments	54,639	(II)

E

Litigation Reserve	32,008	(V)

F

Landscape and Lighting Districts/Services		
General Fund	7,127,847	(I)
Stormwater	367,875	(I)
Open space	740,034	(I)
Bike Trail	180,463	(I)
Total	8,416,219	

Transfers by Category

Transfers to fund operating activities	(I)
Transfers to fund non-operating activities	(II)
Transfers to fund in-lieu franchise fees	(III)
Transfers to fund reserves	(IV)
Transfers from fund reserves	(V)

Transfer Summary

TRANSFERS OUT									
Supplemental Law Enforcement Services	Golf Course	Utility Impact Reimburse-ment	Public Facilities	Downtown Benefit	Electric	Water Operations	Wastewater Operations	Waste Services Operations	TOTAL
2240	2599	3210	3355	3367	6001	6101	6201	6301	
135,000		1,200,000			8,075,815				**18,140,482**
									1,324,766
									2,064,352
									70,000
									478,270
									740,034
									670,349
	479,235		109,295		390,662	357,331	38,756	143,398	**2,370,449**
									1,212,737
		1,407,786							**1,407,786**
						1,190,578	1,083,068	334,140	**2,607,786**
				608,317					**608,317**
									180,463
					44,694				**44,694**
						1,000,000			**1,000,000**
						58,350			**58,350**
						11,363,669			**11,363,669**
							500,000		**500,000**
							4,421,244		**4,421,244**
							7,000,000		**7,000,000**
								3,500,000	**3,500,000**
								2,771,602	**2,771,602**
									113,000
									4,577,924
$ 135,000	**$ 479,235**	**$ 2,607,786**	**$ 109,295**	**$ 608,317**	**$ 8,511,171**	**$ 13,969,928**	**$ 13,043,068**	**$ 6,749,140**	**$ 67,226,274**
G	H	I	J	K	L	M	N	O	P

G Public Safety Services 135,000 (I)

H Debt Service Payments 479,235 (II)

I Utility Impact Reimbursement

General Fund	1,200,000	(I)
Roadway	1,407,786	(I)
Total	2,607,786	

J Debt Service Payments 109,295 (II)

K Loan Repayment 608,317 (II)

L Electric Franchise Fee 8,075,815 (III)

Debt Service Payments	390,662	(II)
Fleet Replacement Administration	44,694	(I)
Total	8,511,171	

M Debt Service Payments 357,331 (II)

Utility Impact Reimbursement	1,190,578	(I)
Water Rate Stabilization	1,000,000	(IV)
Folsom Pump Station Reimbursement	58,350	(II)
Water Rehabilitation	11,363,669	(II)
Total	13,969,928	

N Debt Service Payments 38,756 (II)

Utility Impact Reimbursement	1,083,068	(I)
Wastewater Rate Stabilization	500,000	(IV)
Wastewater Rehabilitation	4,421,244	(II)
Wastewater Regional Rehabilitation	7,000,000	(II)
Total	13,043,068	

O Debt Service Payments 143,398 (II)

Utility Impact Reimbursement	334,140	(I)
Waste Services Rate Stabilization	3,500,000	(IV)
Waste Services Rehabilitation	2,771,602	(II)
Total	6,749,140	

P

Transfers Out in the FY2023-24 Budget total	67,226,274
Transfers In in the FY2023-24 Budget total	64,855,825
Difference	2,370,449

The difference of $2,370,449 is due to a transfer out to the Roseville Finance Authority, a separate legal entity.

Vehicle Schedule

Replacements and Additions Requested by Departments

#	Fund Number - Fund Name	Division/Program	Vehicle Description	Replacement/ Addition	Budget
Development Services Department					
1	1001 - General	Building Inspection	Midsize Truck/SUV	Replacement	$ 35,000
2	1001 - General	Building Inspection	Midsize Truck/SUV	Replacement	$ 35,000
Development Services Department Total					**$ 70,000**
Parks, Recreation & Libraries Department					
3	1001 - General	Parks Maintenance	Midsize Hybrid Super Crew Truck	Replacement	$ 41,000
4	1001 - General	Parks Maintenance	Midsize Hybrid Super Crew Truck	Replacement	$ 41,000
5	1001 - General	Parks Maintenance	Midsize Hybrid Truck	Addition	$ 41,000
6	1001 - General	Parks Maintenance	Midsize Hybrid Truck	Addition	$ 41,000
7	1001 - General	Parks Maintenance	Midsize Hybrid Truck	Addition	$ 41,000
8	1001 - General	Parks Maintenance	Midsize Hybrid Truck	Addition	$ 41,000
9	1001 - General	Parks Maintenance	Truck - F250	Replacement	$ 57,000
10	1001 - General	Parks Maintenance	Truck - F250 Utility Body	Replacement	$ 108,000
11	1001 - General	Parks Maintenance	Truck - F250 Utility Body	Replacement	$ 108,000
12	1001 - General	Parks Maintenance	Truck - F250 Utility Body	Replacement	$ 108,000
13	1001 - General	Parks Maintenance	Truck - F250 Utility Body	Replacement	$ 108,000
14	1001 - General	Parks Maintenance	Trailer - 24ft Tandem Axle	Addition	$ 17,088
15	1001 - General	Parks Maintenance	Mower - Toro Groundmaster 4300	Replacement	$ 98,000
16	1001 - General	Parks Maintenance	Sprayer - Toro Multi-Pro 5800G	Addition	$ 84,000
17	1001 - General	Parks Maintenance	Mower - Toro Groundmaster 7210	Replacement	$ 45,000
18	1001 - General	Parks Maintenance	Mower - Toro Groundmaster 7210	Replacement	$ 45,000
19	1001 - General	Parks Maintenance	Utility Cart - Cushman Truckster	Replacement	$ 28,000
20	1001 - General	Parks Maintenance	Utility Cart - Cushman Truckster	Replacement	$ 28,000
21	1001 - General	Parks Maintenance	Utility Cart - Cushman Hauler 800x	Addition	$ 15,500
22	2521 - Open Space	Open Space	Trailer for the Backhoe	Addition	$ 44,100
23	1001 - General	Open Space	Dump Truck	Replacement	$ 170,000
24	1001 - General	Open Space	Truck 4x4 - F350	Replacement	$ 95,000
Parks, Recreation & Libraries Department Total					**$ 1,404,688**
Police Department					
25	1001 - General	Police Vehicles	Sedan	Replacement	$ 60,000
26	1001 - General	Police Vehicles	Truck - Full Size, Reg Cab 1/2 ton	Replacement	$ 60,000
27	1001 - General	Police Vehicles	Truck - F250	Replacement	$ 75,000
28	1001 - General	Police Vehicles	SWAT Sprinter Van	Addition	$ 210,000
29	1001 - General	Police Vehicles	Van - Ram Pro-Master 1500	Replacement	$ 80,000
30	1001 - General	Police Vehicles	Side by Side - Honda	Replacement	$ 22,500
31	1001 - General	Police Vehicles	Trailer	Replacement	$ 3,000
Police Department Total					**$ 510,500**
Public Works Department					
32	6511 - Transit	Transit Services	Van - ADA Toyota Sienna	Replacement	$ 85,000
33	4001 - Fleet Services	Fleet	Truck - F350 Utility Body	Replacement	$ 200,000
34	4001 - Fleet Services	Fleet	Truck - F550 4X4 - Utility Body	Replacement	$ 240,000
35	1001 - General	Street Maintenance	Truck - Electric Full Size Crew Cab	Addition	$ 60,550
36	1001 - General	Street Maintenance	Truck - Dump Body	Replacement	$ 135,250
37	2305 - Highway Users Tax	Street Maintenance	Truck - 1/2 Ton Full Size - regular cab	Addition	$ 50,000
38	2321 - Traffic Safety	Street Maintenance	Rodder Vacuum	Replacement	$ 645,000
Public Works Department Total					**$ 1,415,800**
Electric Department					
39	6001 - Electric	Electric Construction and Maintenance	Trailer - Streetlight	Replacement	$ 55,000
40	6001 - Electric	Electric Construction and Maintenance	Truck - Flatbed	Replacement	$ 130,000
41	6001 - Electric	Electric Construction and Maintenance	Truck - F550 - Puller Mount	Replacement	$ 200,500
42	6001 - Electric	Electric Construction and Maintenance	Truck - Line	Replacement	$ 600,000
43	6001 - Electric	Electric Construction and Maintenance	Excavator - Mini	Addition	$ 140,000
Electric Department Total					**$ 1,125,500**

Vehicle Schedule

Replacements and Additions Requested by Departments

#	Fund Number - Fund Name	Division/Program	Vehicle Description	Replacement/ Addition	Budget
Environmental Utilities Department					
44	6101 - Water Operations	Water	Truck - Midsize Hybrid Super Crew	Replacement	$ 40,000
45	6101 - Water Operations	Water	Truck - F250 Ext Cab - Utility Body	Replacement	$ 94,000
46	6101 - Water Operations	Water	Truck - F250 Ext Cab - Utility Body	Replacement	$ 94,000
47	6101 - Water Operations	Water	Truck - F250 Ext Cab - Utility Body	Replacement	$ 94,000
48	6101 - Water Operations	Water	Truck - F250 Ext Cab - Utility Body	Replacement	$ 94,000
49	6101 - Water Operations	Water	Truck - F250 Ext Cab - Utility Body	Replacement	$ 94,000
50	6101 - Water Operations	Water	Truck - F550 Utility Body	Replacement	$ 167,750
51	6101 - Water Operations	Water	Truck - F550 Utility Body	Replacement	$ 167,750
52	6101 - Water Operations	Water	Truck - F550 Ext Cab, Flatbed	Addition	$ 200,000
53	6101 - Water Operations	Water	Truck - F550 Flatbed Dump Body	Replacement	$ 167,750
54	6201 - Wastewater Operations	Wastewater	Truck - F350 (Cab & Chassis only)	Replacement	$ 85,000
55	6201 - Wastewater Operations	Wastewater	Truck - Dump/Freightliner	Replacement	$ 228,000
56	6201 - Wastewater Operations	Wastewater	Van - Service	Replacement	$ 350,000
57	6201 - Wastewater Operations	Wastewater	Truck - GapVax	Replacement	$ 686,000
58	6201 - Wastewater Operations	Wastewater	Truck - GapVax	Replacement	$ 686,000
59	6201 - Wastewater Operations	Wastewater	Van - Service	Replacement	$ 101,000
60	6201 - Wastewater Operations	Wastewater	Forklift	Replacement	$ 60,000
61	6201 - Wastewater Operations	Wastewater	Truck - 1/2 ton Ext Cab	Replacement	$ 40,500
62	6201 - Wastewater Operations	Wastewater	Truck - Midsize Super Crew	Replacement	$ 40,000
63	6201 - Wastewater Operations	Wastewater	Truck - Midsize Super Crew	Replacement	$ 40,000
64	6201 - Wastewater Operations	Wastewater	Truck - Midsize Super Crew	Replacement	$ 40,000
65	6201 - Wastewater Operations	Wastewater	Van - Full Size - High Roof - Electric	Replacement	$ 95,000
66	6201 - Wastewater Operations	Wastewater	Crane - Freightliner	Replacement	$ 450,000
67	6201 - Wastewater Operations	Wastewater	Truck - F350 Ext Cab	Replacement	$ 99,000
68	6301 - Waste Services Operations	Waste Services	Refuse - Side-Loader	Replacement	$ 504,000
69	6301 - Waste Services Operations	Waste Services	Refuse - Side-Loader	Replacement	$ 504,000
70	6301 - Waste Services Operations	Waste Services	Refuse - Front-Loader	Replacement	$ 553,000
71	6301 - Waste Services Operations	Waste Services	Refuse - Front-Loader	Replacement	$ 553,000
72	6301 - Waste Services Operations	Waste Services	Refuse - Roll-Off	Replacement	$ 317,000
73	6301 - Waste Services Operations	Waste Services	Refuse - Roll-Off	Replacement	$ 317,000
74	6301 - Waste Services Operations	Waste Services	Refuse - Roll-Off	Replacement	$ 317,000
75	6301 - Waste Services Operations	Waste Services	Truck - Fork - Heavy Duty	Replacement	$ 205,000
76	6301 - Waste Services Operations	Waste Services	Refuse - Side-Loader	Replacement	$ 504,000
77	6301 - Waste Services Operations	Waste Services	Refuse - Side-Loader	Replacement	$ 504,000
78	6301 - Waste Services Operations	Waste Services	Refuse - Side-Loader	Replacement	$ 504,000
79	6301 - Waste Services Operations	Waste Services	Refuse - Side-Loader	Replacement	$ 504,000
80	6301 - Waste Services Operations	Waste Services	Refuse - Side-Loader	Replacement	$ 504,000
Environmental Utilities Department Total					**$ 10,003,750**
Vehicles Requested for New Positions					
1	1001 - General	Police Operations	Jeep Gladiator	Addition	$ 60,000
2	1001 - General	Public Works - Street Maintenance	Truck - Utility Body	Addition	$ 100,500
3	2521 - Open Space	Parks, Recreation & Libraries - Open Space	Truck - Midsize Hybrid	Addition	$ 45,000
4	6101 - Water Operations	Environmental Utilities - Water	Truck - F250 Ext Cab - Utility Body	Addition	$ 94,000
5	6101 - Water Operations	Environmental Utilities - Water	Truck - F250 Ext Cab - Utility Body	Addition	$ 94,000
6	6201 - Wastewater Operations	Environmental Utilities - Wastewater	Truck - F150 Ext Cab	Addition	$ 55,000
7	1001 - General	Fire Administration	Tahoe SSV 4X4	Addition	$ 90,000
Vehicles Requested for New Positions Total					**$ 538,500**
Grand Total					**$ 15,068,738**

Glossary of Budget Terms

Appropriation:	Legal authorization to make expenditures and incur obligations for specific purposes.
Budgetary Basis of Accounting:	Budgetary basis of accounting refers to the timing of when revenues and expenditures are recognized in the accounts and reported. In accordance with GAAP (Generally Accepted Accounting Principles), the City budgets for all governmental funds using the modified accrual basis of accounting, with the exception of interfund loan disbursements and repayments, which are budgeted as expenditures and revenue. Governmental fund revenues are recognized when measurable and available. The City considers all revenues reported in the governmental funds to be available if the revenues are collected within 120 days after year-end, with the exception of sales taxes and property taxes, which are considered available if collected within 60 days after year-end. Proprietary and fiduciary funds are budgeted using the modified accrual basis of accounting for expenses, with the exception of interfund loan transactions, which are budgeted as expenditures and revenue, and the full accrual basis of accounting for revenues. Proprietary and fiduciary fund revenues are recorded when earned regardless of when the cash flows occur.
Capital Improvement Projects (CIP):	Expenditures related to the acquisition, design, construction or expansion of an element of the City's infrastructure (physical capital assets such as streets, public buildings, public services infrastructure, and parks, as well as equipment and technology infrastructure).
Non-Capital Multi-Year Projects:	Expenditures related to maintenance work performed on a routine basis for facilities, bike trails, open space and roadways; equipment maintenance and repairs; technology improvements not reaching the capitalization threshold; plans, models and fee updates; systems assessments and evaluations; and operating grants.
Capital Project Fund:	A fund used to account for financial resources for the acquisition or construction of major capital facilities, which are separate from ongoing operating activities.
Capital Outlays:	Expenditures which result in acquisitions of, or additions to, capital assets; includes expenditures for furniture, vehicles, and all types of machinery and equipment, including all costs necessary to place the capital outlay item into service. In order to qualify as a capital outlay expenditure, it must: 1. have an estimated useful life of more than one year; 2. have a unit cost of more than $5,000; and represent a betterment or improvement.
Department:	Major unit of organization in City government comprised of sub-units named divisions.
Division:	Major sub-unit of a department represented in the financial system by a Cost Center.
Enterprise Fund:	A fund that provides goods or services to the public for a fee or charge that makes the entity self-supporting.
Fiscal Year:	Twelve-month period to which the operating budget applies. The twelve-month period begins on July 1st and ends on June 30th.

Glossary of Budget Terms

Fund: Fiscal entity with revenue and expenses which are segregated for the purpose of carrying out a specific purpose or activity. The major funds for financial reporting are the General, Electric, Water, Wastewater, and Waste Services funds.

General Fund: The primary operating fund of the City used to account for all financial resources except those required to be accounted for in another fund.

Indirect Allocations: The City uses the indirect cost allocation process to allocate departmental costs from the General Fund to all funds that receive benefit from the services that the General Fund departments provide. The City uses a consulting firm, which specializes in indirect cost studies to prepare the indirect cost allocation plan. The plan is based on the most current budget information available at the time the study is completed typically six months prior to the adoption of a new budget. The consulting firm interviews staff from the General Fund departments that provide services to other departments. Cost allocation drivers are confirmed during the interview process and budget data is provided to the consultant. The budget data used in the study excludes reimbursed expenses. Examples of reimbursed expenditures are Capital Improvement Projects and secondary labor that is direct charged from one fund to another. The consultant provides a comprehensive study that is provided to all departments for review and comment. Staff has an opportunity to comment on the plan and to correct any errors.

Internal service funds used by the City directly charge costs of service to funds and departments receiving the service; therefore, the only fund that uses the indirect method of allocating costs is the General Fund.

Indirect cost charges are budgeted in the fund that is paying for the service and reduces the expenditures of the departments providing the services. The purpose is to ensure that the General Fund is reimbursed for the services that it is providing throughout the City.

Internal Service Fund: A fund established to finance and account for services and supplies furnished by a designated department to other departments within the City. Examples of the City's Internal Service Funds include the Fleet Services Fund, the Fleet Replacement Fund, the Information Technology Operations Fund, the Facility Services Fund, and Workers Compensation Fund. Costs from these funds are directly charged to those funds and departments receiving the benefits of the services provided.

Materials, Supplies, and Services: Materials and supplies are expendable items having a unit cost of less than $5,000 or, which by their nature, can be consumed during the course of the fiscal year. Examples are paper, writing instruments, ink cartridges, safety and protective gear, and small tools that are not capital in nature. Services may be performed by outside firms, individuals, or City departments and may include consulting services, subscriptions and memberships, advertising, training and development, office equipment maintenance, insurance, and utilities (including those utilities provided by City departments).

Cost Center: A sub-unit of a division.

Performance Measures/ Workload Measures: Indicators which are used to assess a department's progress toward achieving stated goals and strategies and level of work performed.

Glossary of Budget Terms

Permanent Fund:	A fund used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support or benefit the government or its citizens.
Reimbursed Expenditures:	Accounting adjustments that credit a budget expenditure, thus serving to reduce the total expenditures of a program. Reimbursements generally result from expenditures chargeable to other programs, such as work performed by one department or division for another. The allocation of indirect costs is budgeted as reimbursed expenditures.
Revenue:	Income, including transfers and excluding proceeds from the sale of bonds and notes, for the fiscal year. The major categories of revenue include local taxes, state shared revenues, charges for current services, public utility sales, federal revenue sharing, and licenses and permits.
Salaries, Wages, and Benefits:	Compensation paid to employees of the City, and the employee benefits costs, such as the City's contributions for retirement, deferred compensation, group insurance, uniform allowance, and workers' compensation insurance. Also included is compensation paid to elected officials as provided by the City Charter. It does not include fees for professional and other services obtained on a contractual basis.
Special Revenue Fund:	A fund that is used to account for the proceeds of a specific revenue source that is restricted or committed to expenditure for specified purposes other than debt service or capital projects.
Trust Fund:	A fund that is restricted for specific programs and purposes in accordance with a statute that designates the fund as a trust.
Private Purpose Trust Fund:	A fund that accounts for other trust arrangements under which the principal and income benefit individuals, private organizations, or other governments.

Glossary of Common Acronyms

3CMA	City-County Communication & Marketing Association
AB	Assembly Bill
ABA	Annual Budget Authority
AC	Adventure Club
ACA	Affordable Care Act
ACH	Automated Clearing House
ADA	Americans with Disabilities Act
ADP	Additional Discretionary Payments
AKA	Also Known As
AMI	Advanced Metering Infrastructure
APWA	American Public Works Association
ARB IRWMP	American River Basin Integrated Regional Water Management Plan
ARIOS	American River Instrumentation Optimization Study
ARF	Auto Replacement Fund
ARPA	American Rescue Plan Act
ARRA	American Recovery and Reinvestment Act
ASE	Automotive Service Excellence
ASES	After School Education and Safety
ASR	Aquifer Storage and Recovery
AVE	Avenue
BEGIN	Building Equity and Growth in Neighborhoods Program
BWC	Body Worn Camera
CAD	Computer Aided Drafting (Engineering), Computer Aided Dispatch (Police)
CAL	California
CalACT	California Association for Coordinated Transportation
CalPERS	California Public Employee's Retirement System
CANIBRS	California National Incident-Based Reporting System
CAO	City Attorney's Office
CAO	Chief Administrative Officer
CAPIO	California Association of Public Information Officials
CAPRA	Commission for Accreditation of Park and Recreation Agencies
CARB	California Air Resources Board
CCTV	Closed Circuit Television
CDG	Center for Digital Government
CEMS	Continuous Emissions Monitoring System
CFD	Community Facilities District (AKA Mello Roos)
CINT	Crisis Incident Negotiations Team
CIO	Chief Information Officer
CIP	Capital Improvement Project/Capital Improvement Program
CIS	Customer Information System
CMS	Changeable Message Signs
CMUA	California Municipal Utilities Association
CNG	Compressed Natural Gas
COA	Comprehensive Operational Analysis
COP	Certificate of Participation
CRM	Customer Relationship Management
CRRSAA	Coronavirus Response and Relief Supplemental Appropriations Act
CRS	Community Rating System
CSMFO	California Society of Municipal Finance Officers
CSI	Crime Scene Investigations
CSR	Customer Service Representative
CSU	Crime Suppression Unit

Glossary of Common Acronyms

CTSA	Consolidated Transportation Services Agency
CUPA	Certified Unified Program Agency
CWEA	California Water Environment Association
DCWWTP	Dry Creek Wastewater Treatment Plant
DOJ	Department of Justice
DSD	Development Services Department
DUI	Driving Under the Influence
EAM	Enterprise Asset Management
EFW	Essential Functions Worksheet
E-LERMS	Enterprise Records
EMS	Emergency Medical Services
EOD	Explosive Ordinance Disposal
EPA	Environmental Protection Agency
ERAF	Educational Revenue Augmentation Fund
ERP	Enterprise Resource Planning
ESB	Enterprise Service Bus
EU	Environmental Utilities
EV	Electric Vehicle
FARP	False Alarm Reduction Program
FEMA	Federal Emergency Management Agency
FTA	Federal Transit Administration
FTE	Full-Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GF	General Fund
GFCI	Ground Fault Circuit Interrupter
GFOA	Government Finance Officers Association
GIS	Geographic Information System
HA	Housing Authority
HAZMAT	Hazardous Materials
HCD	California Department of Housing and Community Development
HCV	Housing Choice Voucher
HHW	Household Hazardous Waste
HOME	Home Investment Partnership Program
HPRR	Homeless Prevention and Rapid Rehousing
HR	Human Resources
HRIS	Human Resources Information System
HSIP	Highway Safety Improvement Program
HUD	Housing and Urban Development
HUT	Highway Users Tax
HVAC	Heating, Ventilation, and Air Conditioning
IBEW	International Brotherhood of Electric Workers
ISF	Internal Service Fund
IRP	Integrated Resource Plan
IT	Information Technology
ITS	Intelligent Transportation System
JAG	Justice Assistance Grant
kV	Kilovolts
kWh	Kilowatt Hours
KY4A	Future Interconnection Transformers
LAFCO	Local Agency Formation Commission

Glossary of Common Acronyms

LDR	Low Density Residential
LED	Light Emitting Diode
LERMS	Law Enforcement Records Management System
LHTF	Local Housing Trust Fund
LLD	Landscape and Lighting District
LTD	Long Term Disability
LTF	Local Transportation Fund
LTF	Long Term Financing
MAIT	Major Accident Investigations Team
MDR	Medium Density Residential
MHz	Megahertz
MISAC	Municipal Information Systems Association of California
MOU	Memoranda of Understanding
MSIP	Mike Shellito Indoor Pool
MW	Mega Watts
N/A	Not Applicable
NFIP	National Flood Insurance Program
NIBRS	National Incident-Based Reporting System
NRPA	National Recreation and Park Association
O&M	Operations and Maintenance
OC&L	Organizational Culture & Leadership
OES	Office of Emergency Services
OPEB	Other Post-Employment Benefits
OSHA	Occupational Safety and Health Administration
OTS	Office of Traffic Safety
PAC	Public Affairs & Communications
PCTPA	Placer County Transportation Planning Agency
PCWA	Placer County Water Agency
PD	Police Department
PEPRA	Pension Reform Act
PG&E	Pacific Gas and Electric Company
PGWWTP	Pleasant Grove Wastewater Treatment Plant
PLC	Programmable Logic Controllers
POST	Police Officer Standardized Training
PQI	Pavement Quality Index
PRA	Public Records Act
PR&L	Parks Recreation & Libraries Department
PRSA	Public Relations Society of America
PVT	Placer Valley Tourism
PWD	Public Works Department
RAC	Roseville Aquatics Center
RATTF	Regional Auto Theft Task Force
RCC	Roller Compact Concrete
RCDC	Roseville Community Development Corporation
RCONA	Roseville Coalition of Neighborhood Associations
RDA	Redevelopment Agency
RDS	Red Dot Sights
RE	Roseville Electric
REACH	Roseville Employees Annual Charitable Hearts
REP	Roseville Energy Park
RFF	Roseville Fire Fighters
RFP	Request for Proposals

Glossary of Common Acronyms

RMRA	Road Maintenance Rehabilitation Account
RMS	Records Management System
ROPS	Recognized Obligation Payment Schedule
RPA	Roseville Police Association
RPOA	Roseville Police Officers Association
RPP2	Roseville Power Plant 2
RSTP	Regional Surface Transportation Program
RTCC	Real Time Crime Center
RTU	Remote Terminal Unit
RUEC	Roseville Utility Exploration Center
RW	Roseville West
RWA	Regional Water Authority
SACOG	Sacramento Area Council of Governments
SAT	Scholastic Aptitude Test
SB	Senate Bill
SCADA	Supervisory Control and Data Acquisition
SD	Service District
SFD	Single Family Dwelling
SGR	State of Good Repair
SIU	Special Investigations Unit
SLA	Service Level Agreement
SMUD	Sacramento Municipal Utility District
SPCA	Society for the Prevention of Cruelty to Animals
SPWA	South Placer Wastewater Authority
SRO	School Resource Officer
STA	State Transportation Account
STEMI	ST-Elevation Myocardial Infarction
SVSP	Sierra Vista Specific Plan
SWAT	Special Weapons and Tactics
TAG	Threat Analysis Group
TDA	Transportation Development Act
TMF	Traffic Mitigation Fees
TOC	Traffic Operations Center
TOT	Transient Occupancy Tax
TOU	Time of Use
TSM	Transportation Systems Management
UAS	Unmanned Aircraft System
UASI	Sacramento Urban Area Security Initiative
UEC	Utility Exploration Center
UIR	Utility Impact Reimbursement
VHF	Very High Frequency
VLF	Vehicle License Fee
VSP	Vision Service Plan
WHIPRL	What's Happening in PRL (video series)
WPCTSA	West Placer Consolidated Transportation Services Agency
WRSP	West Roseville Specific Plan
WW	Wastewater
WTP	Water Treatment Plant
WWTP	Wastewater Treatment Plant
ZLD	Zero Liquid Discharge

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VIGILANCE AMID MIXED ECONOMIC SIGNALS

As economic stability remains elusive, the City's core strength continues to be our ability to provide high levels of service with a steady hand on finances. The past four years in this post-pandemic period of fluctuations have seen higher highs and lower lows in key indicators. These extremes, combined with mixed economic signals, complicate predictions for the economic outlook.

Key factors range from domestic policies to global events:

- The rate of inflation has slowed considerably since its peak in 2022, however it remains stubbornly above the Federal Reserve's policy goal.
- The current inverted yield curve, meaning interest rates are higher in the short-term than the long-term, has existed since July 2022 and is the longest in modern times. In addition to signaling a potential recession, an inverted yield curve typically discourages business risk-taking due to lower compensation for long-term lending and higher borrowing costs for consumer and commercial loans.
- Geopolitical events, including Russia's invasion of Ukraine, the war between Israel and Hamas, and tension between the U.S. and China, continue to have economic impacts such as supply-chain disruptions, energy price increases, market volatility, and dampening of consumer confidence.
- In an election year that continues to offer new examples of unpredictability, the markets, along with other sectors of the economy, remain tentative about the effects of the outcome of the presidential race.
- The environmental and economic impacts of wild and unprecedented weather patterns are damaging and have intensified the focus on ways to mitigate climate change and ensure operational resiliency.
- The weaponization of technology, from disinformation in social media to cyberattacks on critical infrastructure to illicit use of artificial intelligence to scam individuals, necessitates vigilance in both security and awareness of new technological capabilities.

At the state level, the economic outlook is also mixed. The Legislature's nonpartisan Legislative Analyst Office declared that California entered a revenue and economic

downturn last fiscal year (2023-2024). At the same time, a recent poll by the Public Policy Institute of California found that "majorities of Californians think the state is headed in the wrong direction and predict bad economic times for the state economy in the next 12 months."

The UCLA Anderson School of Business had a more positive take, writing that the "California economic outlook is good for 2024. What about unemployment, housing? California's economy should grow somewhat faster than the nation's, though its unemployment rate will remain above the national average."

In April, the Legislature approved a $17 billion package of fixes to the State budget in anticipation of an expected budget shortfall of $73 billion that must be addressed in the May revised budget for 2024-2025.

At the local level, a blend of encouraging and challenging factors impact the City's outlook:

- City growth has added significant complexity to our work, along with increasing workloads and driving organizational structure changes for improved span of control and project management.
- There are fewer recruitment challenges this year than during the labor shortage of the previous year, as the City has positioned itself as an employer of choice by revamping recruitment communication and amplifying its organizational culture activities.
- Residential development continues but at a slower, more normal pace following a pandemic-fueled acceleration.
- The effect of development on the City's borders in unincorporated Placer County will intensify both the use of City services and impacts on infrastructure by non-Roseville residents.
- The Local Agency Formation Commission is conducting a Municipal Services Review to inform future decisions on a Sphere of Influence, which signals changes to the City's municipal boundaries.
- Due to inflation, fees collected for improvements and amenities, such as parks in the West Plan area, are not keeping up with the costs of construction.
- Revenue growth from sales tax is slowing following the accelerated pace of the pandemic rebound.
- The state's minimum-wage law which went into effect April 1, 2024, raising salaries to $20 an hour for fast-food workers, could drive up labor costs for recreation and library positions, which compete from the same labor pool.
- Several new laws and regulations are increasing costs and uncertainty:
    - The implementation of the California Air Resources Board's Advanced Clean Fleet regulation, which requires the purchase of only zero-emission trucks and buses beginning in 2027, will add significant costs to city operations, affecting utility rates, road maintenance schedules, and transportation services, to name a few. Neither the technology nor infrastructure exists yet to support this fleet conversion by the deadline. Not only are zero-emission vehicles more expensive, but their range is shorter than fossil-fuel powered vehicles, necessitating additional vehicles to put into service while others are charging and requiring more infrastructure in the form of charging sites throughout the city. The maintenance impacts of heavier, battery-powered vehicles on the City's roadway maintenance standards and schedule are unknown.
    - Compliance with SB 1383, which focuses on organic waste, is creating the need to overhaul the City's collection and disposal system as rules are clarified and other options are sought.
    - New regulations regarding per- and polyfluorinated substances (also known as PFAS, which are long-lasting and widely-used chemicals) in water supplies will increase costs for our utility operations and other materials and supplies, such as uniforms and equipment, that contain PFAS as their use becomes more restricted and alternative options must be secured.

On a positive note, several factors have strengthened Roseville's ability to weather the circumstances:

General Fund surplus

- **Underspending** in the General Fund as our staff uses the same high level of scrutiny in purchasing decisions, no matter the economic circumstances
- **Fully-funding our reserves**, in accordance with Council policy, using Measure B sales tax revenue, Measure C hotel tax revenue, and a conservative approach to budgeting

- Higher property tax revenues due to higher home prices, continued development, a competitive housing market, and the ability to work remotely

Economic Development

- Global semiconductor manufacturer Bosch's $1.5 billion investment will bring jobs and significant economic impact to the City and region.
- The opening of Costco in west Roseville will be a substantial sales-tax revenue generator for the City, along with the other retail sites opening at Baseline Marketplace.

COUNCIL PRIORITIES FY2024-25

Council updates priorities in its four-year strategic plan

A sign of a well-developed strategic plan is its ability to withstand the test of time and changing circumstances. This proved true given the challenges of the pandemic as well as the economic, geopolitical, social, and climate extremes that arose in the span of the initial four-year plan from FY2020-21 to FY2023-24.

At a two-day public workshop in February 2024, the City Council established the next four-year strategic plan that will guide the budget from FY2024-25 through FY2027-28. The Council reaffirmed the City's mission and vision, updated the City's values by incorporating the core competencies developed by staff, and established the priorities and strategies for the next plan. Annual updates to the plan are held each spring during the budget-development process for the upcoming fiscal year.

Following are the priorities and strategies that emerged from the Council's February 2024 workshop, at which it established the next four-year plan to reflect changing circumstances, work accomplished and underway, and evolving focus areas. The seven priority areas remained the same.

Ensure a safe and healthy community

- Maintain public safety service levels and response times as the City grows
- Maintain City efforts to reduce homelessness while collaborating and advocating regionally as appropriate
- Promote a safe community in which all feel welcome and included

Remain fiscally responsible in a changing world

- Balance city services and customer rates amid legislative mandates and rising costs
- Seek ways to reduce pension obligations
- Identify and pursue opportunities for new revenue streams

Enhance economic vitality

- Advance sports tourism, including soccer complex
- Foster a business climate that supports small businesses and entrepreneurship while attracting and strengthening emerging technology and industry sectors
- Attract businesses that are mutually beneficial to regional interests (e.g., manufacturing)
- Leverage opportunities for innovation and workforce development created by Bosch's investment in Roseville
- Accentuate arts and culture in creating a sense of place

Invest in well-planned infrastructure and growth

- Reinvest in core neighborhoods
- Increase funding for Capital Improvement Project (CIP) rehabilitation to prevent erosion of infrastructure
- Complete soccer complex
- Implement technology solutions to mitigate traffic concerns along crucial corridors
- Maintain investment in water resiliency and increase capacity of the electric utility
- Seek increased regional and local transportation funding and revenues
- Improve Roseville's gateway and entryway corridors

Support community engagement and advocacy

- Remain focused on community engagement and education about City services, planning, and the budget
- Explore opportunities to engage all community members in relevant ways
- Inform county, state, and federal policymakers on key City issues and the importance of local decision-making

Deliver exceptional City services

- Remain an employer of choice through expanded recruitment and attraction efforts, a focus on retention, and a positive culture
- Anticipate and implement succession planning strategies, including training and development
- Maintain a strong focus on code enforcement efforts, including graffiti and blight abatement
- Invest in technology that contributes to the effective delivery of services

Overview of the past year's accomplishments

As the City Council refines the strategic plan each year, an important part of its assessment is reviewing work to date on the previous year's plan. Following is an overview of some of the accomplishments related to last fiscal year's priorities. In each of the department sections, a more detailed narrative about accomplishments and what's ahead is provided.

Ensure a safe and healthy community

- **Real Time Crime Center (RTCC)** - Completed the installation of an eight-monitor video wall inside the Roseville Police Department's (RPD) investigation unit. The video wall also serves as RPD's command and digital briefing center for critical incidents. RTCC assisted on 413 calls for service in 2023. These are calls for service to which the Patrol Division responded where the RTCC was a "first responder" in conjunction with our patrol officers.
- **Completed Police Facilities and Special Equipment Implementation** - Includes a Special Weapons and Tactics (SWAT) tactical-response vehicle, a joint RPD-RFD (Roseville Fire Department) mobile command post, pistol replacement and red dot sight implementation, range facility upgrade, and initial planning for RPD facility expansion and growth.
- **Retail Theft Suppression Grant** - Awarded a $600,000 grant for targeting retail theft to be used for additional Flock cameras, other Investigations Unit technology, and overtime funding for retail theft enforcement operations, such as Operation Grinch during the holidays.
- **Provided Support for Housing Options** - Disbursed over $860,000 in Homeless Prevention and Rapid Rehousing funding. Awarded $3.9 million

in matching funds from the California Housing and Community Development Department's Local Housing Trust Fund Program to support future affordable rental housing development in Roseville. The City's FY2023-24 Economic Development and Housing Department budget includes $17.3 million for affordable housing and homeless prevention including federal, state and City funding.

- **Roseville Homeless Response Team** - The RPD's Social Services Unit (SSU) and its partnerships have been successful using the uniquely-created Roseville Homeless Response Team model. This model has led to over 1,300 individuals securing or maintaining permanent housing over the last year. In addition, since November 2020 SSU has assisted 57 individuals through the Police Department's community care fund which supports individuals through treatment and reunification services. Current year budget estimates for staff addressing issues involving homelessness in the RPD and the City Attorney's Office are $2.1 million and $62,000, respectively.

- **Unsheltered and Illegal Dumping Action** - Significantly improved response times and fully integrated Public Works into the workflow for unsheltered cleanups already developed and adopted by the RPD and Parks, Recreation & Libraries (PRL). This collaboration includes weekly meetings to discuss hot spots and combined efforts to mitigate any cleanup of debris and camps and do it safely. Current year budget estimates to address unsheltered and illegal dumping include $334,000 for PRL and $233,000 for Public Works.

- **Fire Engine 8 in Service** - Engine 8 was put in service on December 16, 2023, and serves the Campus Oaks, Blue Oaks, and Quail Glen neighborhoods. This will improve response times across the entire City.

- **Successful Fire Recruitments** - Completed successful recruitments for all ranks, including Firefighter Paramedic, Fire Engineer, Fire Captain, Battalion Chief, and Assistant Fire Chief. Also completed the initial onboarding and training of six lateral-transfer Firefighter Paramedics who attended a two-week training academy and then went straight into the field.

Remain fiscally responsible in a changing world

- **Annual Comprehensive Financial Report Recognition** - During 2023, the Government Finance Officers Association of the United States and Canada (GFOA) awarded Roseville the Certificate of Achievement for Excellence in Financial Reporting for the City's Annual Comprehensive Financial Report for FY2021-22. According to the GFOA, "the Certificate of Achievement is the highest form of recognition in the area of governmental accounting and financial reporting. Its attainment represents a significant accomplishment by the City and its management. It demonstrates a constructive spirit of full disclosure to clearly communicate the City's financial story."

- **Budget Awards** - The City also received GFOA's Distinguished Budget Presentation Award and the California Society of Municipal Finance Officer's Operating Budget Excellence Award for the FY2023-24 budget. These awards represent a significant achievement and reflect the City Council and staff's commitment to meeting the highest principles of governmental budgeting.

Enhance economic vitality

- **Roseville Soccer Complex** - Broke ground on the $63 million sports facility expected to generate approximately $15 million of economic activity (within the City) annually and offer a world-class experience for youth and adult long-field sports, including soccer, rugby, lacrosse and more. Projected completion is late 2025.

- **Roseville Venture Lab** - Completed one full year of programming and activation at the Roseville Venture Lab, hosting over 50 events or programs with more than 2,000 attendees and participants, creating awareness of Roseville as a city that engages in innovative partnerships and supports small businesses and entrepreneurship.

- **Bosch** - Assisted Bosch with its acquisition of TSI Semiconductors and raised Roseville's visibility as a desirable place to live and work among an international audience. With this acquisition, Bosch is establishing significant manufacturing capacity in the important semiconductor market. Bosch plans to invest $1.5 billion to transform the Roseville site into a facility that produces and tests silicon carbide semiconductors, which are a key building blocks for electric vehicles.

- **Baseline Marketplace** - Several departments coordinated to support Costco's efforts to open a new store at Baseline Marketplace. The investment includes $20 million in infrastructure necessary to catalyze the whole site, eventually providing the City with an estimated $7 million in annual sales tax revenue and bringing much-needed retail to west Roseville. Costco expects to put the project out to bid in Spring 2024, with an anticipated June 2024 construction start.
- **Key Business Growth/Establishment** - Supported the efforts of several key industry activities and expansions, including Penumbra, Quick Quack, McKesson, Roseville Junction, Alpine Rock Climbing, and Zeektek. These efforts have added jobs and revenue to the City.

Invest in well-planned infrastructure

- **Pleasant Grove Wastewater Treatment Plant Expansion** - Celebrated the completion of a $110 million expansion at the Pleasant Grove Wastewater Treatment Plant, increasing treatment capacity and generating renewable natural gas to power Roseville's garbage truck fleet.
- **$8 Million Grant for Groundwater Program** - Roseville secured an $8 million grant from the California Natural Resources Agency in September 2023 to aid the construction of two new groundwater wells. The wells, part of the Aquifer Storage and Recovery Program, aim to reduce reliance on the Lower American River during dry periods.
- **Groundwater Program Expansion** - Two new wells were started in the western portion of Roseville, giving more capacity to extract from and replenish the groundwater basin. In addition, Environmental Utilities (EU) began constructing two new wells near the Mistywood and Campus Oaks neighborhoods. These wells contribute to sustainable water management and climate change adaptation. This will get us to nine wells in all, with a plan for 11 total.
- **Revised Water Contract with Placer County Water Agency (PCWA)** - In May, PCWA and the City entered into a renewed agreement to ensure a sufficient water supply for current and expanding communities. This updated contract notably enhances the water allocation for Roseville and encompasses initiatives to augment the City's water resources beyond the current infrastructure, such as the Folsom Reservoir.
- **Advanced Metering Infrastructure** - Began the installation of smart meters for both water and electric service, which allow for remote access and data analysis. The $40 million project is moving ahead of schedule, with completion anticipated in early summer 2024.
- **Westbrook Boulevard Completion** - Negotiated an advance funding agreement with JMC Homes to construct the last remaining segment of Westbrook Boulevard. Once completed this spring, Westbrook will allow a continuous connection from Baseline Road to Amoruso Ranch.
- **Baseline Road Widening** - Successfully guided the widening of Baseline Road to four lanes from Westbrook Boulevard to the City limits. Also ensured completion of traffic signals at Market Street and Santucci Boulevard, allowing the first connection through Sierra Vista to the West Roseville Specific Plan via Baseline Road. In addition to improved traffic flows, it enhances public safety response times.
- **Dry Creek Greenway** - The project is under construction after almost a decade and a half of work. This phase of the Class I paved multi-use trail will run along Dry, Cirby and Linda creeks. The trail will begin near Darling Way/Riverside Avenue and continue east to Rocky Ridge Drive for approximately two miles. Construction began in January 2024, with anticipated completion in 2026.
- **Washington/All-America City Roundabout** - Construction was completed in 2024 after it was identified as a mitigation measure for intersection impacts as part of the @the Grounds Placer County Sports and Event Complex Project environmental impact report (EIR) in 2018. The roundabout will serve as one of the primary connections to the City's Historic and Downtown areas.
- **Advanced Traffic Signal Work** - The $6.9 million, four-signal project along Westbrook and Blue Oaks boulevards was advanced to support the opening of the Roseville Soccer Complex and reduce traffic. It was designed, bid, and awarded within 12 months. Construction is anticipated to start in spring 2024 and be completed by fall 2024.

- **Fleet Planning** - The Fleet Division procured all requested vehicles for FY2023-24 within the first six months of this year, ensuring our fleet is fully replenished with the necessary equipment. This strategic move guarantees that the City's operational needs are met and ensures compliance with state Advanced Clean Fleet (ACF) electric vehicle purchase requirements. This accomplishment reflects Fleet's commitment to financial prudence while ensuring compliance with current standards.
- **Department of Water Resources Generators** - Successfully negotiated with the State to acquire two temporary generators to be placed on City property. The new agreement provides Roseville Electric with a path to ownership and direct control of the resource, improving our position in the market.
- **Three New Parks** - Dedication of Four Corners Park, Audrey Huisking Park, and Apollo Dog Park.
- **Expansion of Adventure Club** - Opened two new sites at Westbrook and Rex Fortune elementary schools.
- **Environmental Utilities (EU) Operations Facility** - The City Council approved the initial design and authorized work on environmental studies for the facility.
- **Utility Exploration Center Revamp** - The renovation, completed in spring 2024, enhances the exhibit area and overall experience, catering to the 30,000 annual visitors interested in learning about utilities.

Support community engagement and advocacy

- **State Utilities and Energy Committee** - Roseville Electric participated in the California State Assembly Utilities and Energy Committee informational hearing on electrical distribution planning, showcasing Roseville's thoughtful effort related to planning and growth in our community.
- **Building Industry Support** - Supported local new home developers and the North State Building Industry Association throughout the utility transformer supply chain crisis. Recently procured more than 50 transformers from an international supplier.
- **Advanced Clean Fleet (ACF) Lobbying** - Supported legislation (AB 1594 - now law) that will allow greater access to accommodations in the ACF Rule. ACF will broadly affect departments with medium- and heavy-duty vehicles.
- **State of the City Address** - Produced annual public gathering to celebrate Roseville in partnership with the Westfield Galleria at Roseville and the Roseville Area Chamber of Commerce, highlighting city accomplishments, challenges, vision, and raising about $10,000 for REACH community grants.
- **Awards for Communications Excellence** - Recognized by Public Relations Society of America and California Association of Public Information Officials for excellence in communications in the areas of economic development, development, water, and parks and recreation.
- **CalCities Recognition** - Received an award from the California League of Cities for the Advancement of Diverse Communities.

Deliver exceptional City services

- **Customer Relationship Management (CRM) Program** - Delivered a comprehensive CRM program called myRSVL, allowing residents to submit service requests online or via a smartphone application. Nearly 10,000 people have downloaded the application.
- **Career Day at the Galleria at Roseville** – City staff from 14 departments and citywide culture committees held a daylong event to expand outreach to potential candidates and increase awareness of the career opportunities that exist in public service.
- **Expanded Transparency** - Continued adding resources to our Open Roseville website (data.roseville.ca.us), which makes several forms of information on projects, spending, and performance available to the public.
- **Employee Relations** - Completed successful labor negotiations with Local 39 and Roseville Police Association to establish four-year successor Memorandums of Understanding. Additionally, established four-year terms and conditions with the Management and Confidential groups.
- **Roseville Electric Strategic Plan** - Conducted a Strategic Plan Workshop with the Roseville Public Utilities Commission and the City leadership team. This was a collaborative opportunity to provide information on the challenges and opportunities faced by the Electric Department and how they may impact other departments and the City as a whole.
- **National Gold Medal Award Finalist** - For the second year in a row, Parks, Recreation & Libraries (PRL) was named a finalist for the National Gold

Medal Award for Excellence in the Field of Parks and Recreation Management.

- **Neighborhood Clean-up Events** - In partnership with Roseville Coalition of Neighborhood Associations (RCONA), the City held four successful clean-up events in 2023, involving over 1,300 residents and collecting more than 260,000 pounds of waste. Similar events are planned for 2024.
- **Drug Take-Back Days** - Supported the region's annual medication take-back day in October 2023, collecting over 2,000 pounds of unwanted or expired medication and contributing to a safer and healthier environment.
- **Employee Experience** - With a strong focus on strengthening the employee experience, citywide committees focusing on organizational culture and leadership, employee recognition, inclusion, and community service created opportunities for growth and connection. These included establishing Welcome Day and bus tours monthly, Leadership Luncheons, the second annual Pride of Roseville luncheon, and hosting Speed Networking sessions, Fall Friendzy, and three all-staff gatherings. Staff donated generously to drives for clothing, food, toys, pet supplies, and art supplies for community non-profits, contributed to local charities through payroll deductions, and volunteered to deliver meals to low-income seniors and help at-risk youth.

FISCAL OVERVIEW

The City's strong financial position results from its consistently conservative approach to developing budgets which maintain service levels delivered to residents and businesses while strategically increasing or expanding services as growth and the community's needs warrant. With its largest General Fund revenue source, sales tax, currently experiencing a downturn, the City remains focused on managing labor costs, maintaining reserves, addressing underfunded liabilities, funding capital rehabilitation programs, and pursuing new revenue opportunities.

In Roseville, sales tax revenue growth slowed in FY2022-23 and is projected to decline by 2-5 percent in FY2023-24 but is forecasted to recover about 2-4 percent in FY2024-25. Growth is expected to return, but at a slower pace, if the economy maintains its current trajectory. Helping to offset that expected slower growth is the addition of approximately $4 million annually in hotel tax revenue (transient occupancy tax or TOT) after Roseville voters approved a TOT increase from 6 to 10 percent in 2022, as well as growth in property tax revenue as development continues in west Roseville.

Fiscal Year 2024-25 Budget

The FY2024-25 budget has been developed to account for the rise in labor costs and other unavoidable expenses. It includes only the highest priority augmentations to maintain the City's service levels and address the City Council's top priorities, given the current revenue growth constraints. The budget aims to ensure the maintenance of necessary capital infrastructure, and the mitigation of unfunded liabilities for the long-term benefit of our community.

The City has an overall expenditure budget of $768 million, with a General Fund operating budget of $229 million. The remaining $539 million in funding is primarily dedicated to the electric, water, wastewater, and waste services utilities.

Positions: The FY2024-25 budget includes less than 1.5 percent growth in position allocations compared to last year's adopted budget, adding 18 net new positions to address increased service demand related to growth, legislative requirements, and service level enhancements for the City Council's priorities, all of which contribute to the scope and complexity of the City's work. The budget includes 27 new positions, nine deleted positions, two promotional position reclassifications, and two reclassifications pending Human Resources Department review.

The City's population growth due to new development is accompanied by additional park acreage, streets, buildings, and infrastructure. The added infrastructure and amenities increase workload and demand on limited resources, prompting staffing increases in FY2024-25 to address these needs including a Principal Engineer in the Public Works Department.

To achieve the City Council's priority of ensuring a safe and healthy community, the budget includes staffing for the Police Department's Threat Assessment Unit, Social Services Unit, and the Records Unit. A position is being added to the City's Traffic Operations Center to monitor traffic and the Intelligent Transportation System devices. Additionally, positions have been added to the Parks, Recreation & Libraries (PRL) Department to address growth and to insource some park maintenance services at a reduced cost compared to outsourcing.

Positions are also recommended to accomplish the Council's priority to deliver exceptional City services, including two positions in Development Services, partially offset by one deleted position; a Database Analyst in the Information Technology Department; and a Recreation Supervisor in PRL to support the new Roseville Soccer Complex.

The Environmental Utilities Department, including the Water, Wastewater, and Waste Services, and Wastewater Utilities, continues to face state regulations requiring additional staff to maintain service levels. The City is committed to complying with these regulations and providing the resources necessary to ensure quality services to our residents. With this proposed budget, the department has reevaluated staffing levels and recommends deleting seven positions and adding eight positions, for a net increase of one position.

The Electric Department budget includes the addition of a Principal Power Engineer offset by the elimination of a Senior GIS Analyst position to meet operational requirements.

The budget includes two promotional reclassifications. One is in Economic Development to assist with managing highly complex business development and retention programs and strategies, and the other is in Finance to implement operational efficiencies in Accounts Payable. These two positions will be eliminated upon completion of the promotional reclassification process. Lastly, the budget includes funding to reclassify one position in Public Works and one position in Environmental Utilities pending Human Resources Department review and subsequent City Council approval.

The following tables summarize the recommended positions by department and City Council priority. These tables exclude the promotional reclassifications and reclassifications pending Human Resources Department review.

Department	New Positions	Position Eliminations	Total Net Change
Development Services	2.00	(1.00)	**1.00**
Electric	1.00	(1.00)	**-**
Environmental Utilities	8.00	(7.00)	**1.00**
Finance	1.00	-	**1.00**
Information Technology	1.00	-	**1.00**
Parks, Recreation & Libraries	7.00	-	**7.00**
Police	3.00	-	**3.00**
Public Works	4.00	-	**4.00**
Total	**27.00**	**(9.00)**	**18.00**

City Council Priority	New Positions
Deliver exceptional City services	**10.00**
Growth	4.00
State/Federal Mandates	1.00
Enhanced Service Levels	5.00
Invest in well-planned infrastructure and growth	**4.00**
Growth	2.00
State/Federal Mandates	1.00
Enhanced Service Levels	1.00
Ensure a safe and healthy community	**12.00**
Growth	8.00
State/Federal Mandates	2.00
Enhanced Service Levels	2.00
Remain fiscally responsible in a changing world	**1.00**
Growth	1.00
Total	**27.00**

Labor and Materials, Services and Supplies: The budget accounts for estimated cost increases built into the City's negotiated labor agreements to remain competitive in the labor market, including $543,000 in the General Fund, equivalent to six months of a 3 percent increase, for anticipated labor cost increases in the public safety bargaining groups. Additionally, unavoidable cost increases are factored in for materials, services, and supplies, including utility costs, fleet costs (including fuel and increased replacement costs), an increase in the contract cost with the SPCA for animal control, open space contracts, park maintenance costs, and staff training.

Unfunded Liabilities: The budget includes measures to reduce future pension costs and increase the funded status of the CalPERS plan. This includes using $1.82 million in one-time General Fund resources to participate in the CalPERS Additional Discretionary Payments (ADP) option. The budget also includes a transfer of $2.9 million from the FY2022-23 General Fund year-end budget surplus to the Pension Reserve Trust Fund to act as a reserve against future pension cost increases. These measures are aimed at maintaining service levels during future economic downturns. Including the FY2024-25 transfer, the total amount of General Fund resources transferred to the trust to date is $20 million.

Capital Improvement Program: The budget incorporates a significant investment of $90.1 million into capital projects. This includes $30.3 million in electric, $16 million in public works, $12.3 million in wastewater, $8.9 million in parks, recreation and libraries, $6.8 in waste services, and $6.4 million in water program areas. This capital investment represents a 30 percent decrease compared to the FY2023-24 adopted budget and

addresses both growth and rehabilitation of existing capital investments. Notable projects include utility infrastructure rehabilitation and construction (such as the Vernon substation rebuild, a new Creekview substation, and the new Environmental Utilities Operations Center; tenant improvements on the third and fourth floors at 116 S. Grant Street for Roseville Electric and the Police Department; Rocky Ridge/Cirby streetscapes and Sunrise Greenway improvements; Campus Oaks Park with a skate park and BMX track (partially funded by American Rescue Act Plan funding not needed for Weber Park/Johnson Pool); Roadway Resurfacing (Fairway Drive and Junction Boulevard); Regional Public Safety Dispatching Systems Integration; and the very high frequency (VHF) radio system upgrade.

General Fund

The FY2024-25 General Fund budget aligns with the Council's financial policies to match budgeted expenses with forecasted revenues while providing resources to increase reserves up to Council-adopted targets, pay down pension obligations, and address underfunded capital and equipment rehabilitation and replacement. Although the budget is balanced for FY2024-25, it is important to highlight that several underfunded needs remain. The Council's financial policies ensure that future revenues are allocated to achieve full funding of these obligations. The policies also include using one-time resources to accelerate paying down long-term liabilities such as pensions and retiree health obligations.

Out of the $229 million of General Fund operating revenues, $45 million is restricted from grants, specific fees, and taxes tied to particular programs and projects, and $184 million is unrestricted. After spending $28 million on non-discretionary expenses, the Council has discretion over $156 million of unrestricted revenue. More than half of the unrestricted funding, approximately $91 million is allocated to public safety, which is the Council's top priority. The remaining funds are allocated to parks, recreation, libraries, streets, floodplain management, code enforcement, economic development, general government departments (City Council, City Manager, City Attorney, City Clerk, Public Affairs and Communications, Economic Development, Human Resources, and Finance) and other one-time expenditures, including an additional discretionary payment to CalPERS to pay down our pension liability.

Sales tax growth declined in the current fiscal year, but the City anticipates modest growth in FY2024-25. The FY2024-25 budget includes projections of $99.6 million in sales tax revenues (including $70.4 million in Bradley-Burns sales tax and $29.2 million for the Measure B local sales tax) and $75.1 million in property tax revenues. Sales and property tax revenues account for 77 percent of budgeted operating revenues. Utility franchise fees from Roseville Electric Utility and natural gas and cable companies that operate in Roseville constitute 5 percent of General Fund revenues. The remaining 18 percent of revenues come from various sources, including development-related fees, recreation programs, business license taxes, TOT, and grants.

The estimates below include a three-year comparison of sales tax, property tax and other operating revenues.

City of Roseville - General Fund
Three-Year Operating Revenue (in millions)

	Actual FY2022-23	Amended Budget FY2023-24	Budget FY2024-25
Sales Tax	$99.6	$102.5	$99.6
Property Tax	$67.6	$70.3	$75.1
Subtotal	$167.2	$172.8	$174.7
Other Operating Revenue	$52.1	$53.0	$54.6
Total	$219.3	$225.8	$229.3

Following prudent financial management practices, the City takes a long-term view in managing the inflationary pressures on its expenses while simultaneously addressing its significant underfunded obligations. Ongoing pressures on the City's expenses include the escalating costs of salaries, health benefits, CalPERS retirement expenses, vehicle replacement, and contracts with suppliers.

General Fund expenditures also include projects funded pursuant to the City's Capital Improvement Program Rehabilitation Funding Policy, which addresses maintaining the City's equipment, facilities, information technology, parks and streets to support service delivery to residents and businesses.

The FY2024-25 General Fund expenditure budget also includes one-time expenditures and transfers funded by the General Fund year-end budget surplus from FY2022-23. Staff incorporated recommended uses of the surplus into the FY2024-25 budget after the City Council established their new Strategic Plan priorities at their workshop in February 2024:

FY2022-23 General Fund Year-End Surplus Spending Plan	
Crimson Ridge Park	$ 450,000
Adventure Club Facility Improvements	809,000
Flood Control Pumps	500,000
IT/Fire – Very High Frequency (VHF) Radio replacement project	827,500
Public Safety Regional computer-aided dispatch (CAD) to CAD project	257,500
General Liability Program Assessment	1,400,000
Corridor Streetscape Landscaping	4,000,000
Transfer to Strategic Improvement Fund	2,500,000
Transfer to Pension Reserve Trust Fund	2,910,000
Increase Litigation Reserve Fund	100,000
Fire Academy	200,000
Human Resources Personnel File Digitization	115,000
Citywide Succession Planning	40,000
Parking Garage Improvements (e.g. speed bumps)	150,000
Total	**$ 14,259,000**

The total General Fund operating expenditures outlined in the following table include transfers to reserves and one-time investments, including for CIP rehabilitation and replacement, funded from year-end budget savings. The FY2024-25 expenditures also includes transfers to reserves up to the Council policy target levels.

City of Roseville Three-Year Operating Expense Trend (in millions)			
	Actual FY2022-23	Amended FY2023-24	Budget FY2024-25
Operating Expenditures	$214.8	$214.3	$229.1

Economic Indicators

Year in review

Roseville continues to see growth and commercial investments in manufacturing, housing, retail, and healthcare. The City remains an economically robust and sought-after location for businesses.

From electric vehicle technology to medical devices, manufacturing continues to play an important role in the health of Roseville's economy. Over the last year, Roseville's manufacturing industry grew by 17.9 percent to approximately 2,900 jobs.

Bosch recently acquired Roseville-based TSI Semiconductors. The company plans to invest $1.5 billion to transform the Roseville site into a facility that produces and tests silicon carbide semiconductors, a key building block for electric vehicles. Roseville is Bosch's first chip manufacturing location outside of Germany, joining plants in Dresden and Reutlingen. The first chips are estimated to be ready by 2026. Following the most significant semiconductor deal in 30 years, manufacturing and technology investments from additional companies will further elevate Roseville as one of the best places to do business in California.

Roseville was represented on the Greater Sacramento Economic Council's **market visit to Germany**. Regional leaders attended to foster international collaboration with some of Germany's largest companies. In addition to Bosch and their suppliers, progress is being made on growing additional local investment and jobs.

The entrepreneur center, **Roseville Venture Lab** in Downtown Roseville, continues to strengthen the local startup business environment and spur job growth. Operated in partnership with the nonprofit Growth Factory, Roseville Venture Lab is developing a community of entrepreneurs and small businesses through targeted programs, community partnerships, workforce development, and events.

Roseville continues to attract shoppers and visitors from across the region. Construction is underway on **Roseville Junction** at 290 Conference Center Drive. The destination venue includes Electric Pickle (a complex with nine pickleball courts), Fieldwork Brewing, an indoor-outdoor restaurant, a lawn for entertainment and gatherings, and several hotels.

Westfield Galleria remains a strong regional retail destination, drawing visitors beyond Northern California. It has added an impressive list of new tenants and expansions, including Alo Yoga, The North Face, Psycho Bunny, Jo Malone London, and Aritzia to name a few. Other stores planning to relocate or expand next year include Build-A-Bear, Buckle, Aerie, Abercrombie & Fitch, L'Occitane, Rothy's, and Chanel Beauty.

Costco will soon begin constructing a new 160,529 square-foot warehouse along with a gas station and car wash at Baseline Marketplace along Baseline and Fiddyment Road.

Downtown Roseville investments continue with the adaptive reuse of the former Consolidated Communications site at **200 Vernon St.** The 40,000 square-foot building is being redeveloped into mixed-use retail, restaurant space, and residential units.

Construction work on the new construction project at **129 Vernon** will result in a four-story building with 18 residential units and about 4,000 square feet of ground-floor commercial space.

Kaiser Roseville's campus is expanding with the construction of a $300 million new six-story patient tower, estimated to open in 2027. Currently, **Kaiser Roseville** is the largest hospital in Placer County.

Sutter Health recently expanded its emergency department, which ranks as the largest in the Sutter network. Construction is underway on a new four-story medical office building on campus to house new residency and fellowship programs and a parking garage. These programs will educate and keep more physicians in our region, helping address the state's shortage of doctors.

The 51-acre, 10-field **Roseville Soccer Complex** in west Roseville broke ground last year and will be a major attraction for sports tourism, bringing increased visitor spending and hotel stays to our area.

Cost of living, physical and mental health, and overall quality of life are some of the many reasons Roseville ranks 7th in the United States as a **city with the happiest residents,** according to a study by SmartAsset.com. Roseville was also ranked as the 27th Top U.S. City with the **Most Cutting-Edge Tech Workers.**

Neighborhoods in the Sierra Vista, Fiddyment Ranch, Amoruso Ranch, and Creekview plan areas continue to see construction activity and demand for **single-family home permits.** A total of 1,213 permits were issued through the 2023 calendar year. Typical yearly estimates are for an average of 900 permits.

The **Local Housing Trust Fund** is providing $7.5 million in support of three additional affordable housing developments in the city: Prospera at Fiddyment Ranch, Bridge Housing's Royer Apartments, and Mercy Housing Services.

The City Council-approved **Erickson Senior Living** is a 1,400-unit, 2.1 million square-foot continuing care retirement community that will expand housing for older residents. Erickson will offer independent living, assisted living, and skilled nursing residential options.

Affordable, or workforce, housing projects in Roseville will be easier for private developers to fund and build in the future, with the City of Roseville earning the **Prohousing designation** in 2022 from the California Department of Housing and Community Development. The designation makes private affordable housing projects planned in Roseville much more competitive for limited state and federal funding and could accelerate the timeline for future projects.

Strong outlook

Development activity remains high but has notably declined from the pandemic-fueled highs of the past three years. At the close of FY2023-24, single-family residential home production is expected to finish at 1,200 units, or 33 percent above the City's historical annual average of 900 permits. The bulk of new home construction continues to be focused in the Sierra Vista, Fiddyment Ranch, Creekview, and Amoruso Ranch specific plan areas they continue to build out.

Looking forward to FY2024-25, single-family permit issuance is projected to decline to 815 units as new subdivision construction slows and finished lots are absorbed. Conversely, momentum continues to build in the multi-family sector, with more than 2,000 apartment units under construction and more on the way.

Tenant improvements and new commercial construction are projected to maintain steady growth, driven in large part by hospital system expansions and the Bosch Corporation's significant investment in the former TSI Semiconductor silicon-chip manufacturing plant over the next 7-10 years.

Looking Ahead

Our city constantly evaluates the shifting landscape, anticipating how it may impact our service delivery. Though much is beyond our influence, we maintain a firm grasp on what falls within our control. With our commitment to prudent, conscientious budget planning, our fiscal approach ensures stability, empowering us to navigate challenges and seize emerging opportunities.

We plan for change by making a significant effort to engage and educate our residents, businesses, and staff about the evolving dynamics. We strive to attract top talent and enhance our reputation as an employer of choice because, as a service organization, our success depends on having talented professionals.

Amidst uncertainty, preparation is our greatest asset. With resilience as our cornerstone, Roseville stands ready to chart new courses, equipped to confront whatever lies on the horizon.

Dominick Casey
City Manager

Memorandum

To: Roseville City Council

From: Local Sales Tax Citizens' Oversight Committee

Date: April 10, 2024

Subject: Citizens' Oversight Committee update for May 1, 2024 Roseville City Council Meeting

History of Measure B

- Measure B is a half-cent local sales and use tax to protect Roseville's essential services and was approved by voters in the November 6, 2018 election. The measure was initially expected to generate annual revenue of $16 to $19 million.
- On April 1, 2019, the sales and use tax rate in Roseville increased from 7.25% to 7.75%.

Role of the Citizen Oversight Committee

- The Citizens' Oversight Committee (Committee) was proposed as an independent citizen oversight on the Measure B funds.
- The Committee was created when Measure B passed in the November 6, 2018 election.
- The Committee is charged with the annual review and report to the City Council on the revenue and expenditures of the Measure B sales and use tax.

Current Members	Term End
Bob Bettencourt	6/30/2027
Jordan Bunnell	6/30/2027
Stephanie Hill	6/30/2025
Kathryn Kitchell	6/30/2027
John Speight	6/30/2025

Measure B is a General Tax and the monies collected are appropriated to the General Fund where revenues are not allocated and tracked for a specific purpose. The Measure B ballot information stated that "the City may use the funds for any municipal purpose, including but not limited to essential services such as neighborhood police patrols, fire protection, 9-1-1 emergency response; crime suppression/investigation; street and pothole repair; libraries, parks and recreation; and job creation and economic improvement programs." It is not possible for the Committee to determine the exact programs/services supported by Measure B revenues.

Review of Committee Meetings

The March 5, 2024, meeting consisted of the following:

- Appointment of Chair and Vice Chair
- Review of the Brown Act by Joe Mandell, Senior Deputy City Attorney
- Presentation by Dennis Kauffman, Assistant City Manager/Chief Financial Officer, and Scott Pettingell, Assistant Finance Director. The presentation was a summary of information provided to the Committee as exhibits:
    - Committee Overview
    - Year-end Report: Discussion of Fiscal Year July 1, 2022, to June 30, 2023, General Fund revenues and expenditures:
        - FY22-23 Fourth Quarter Report
        - General Ledger Detail
        - General Fund Reserves Policy
        - FY22-23 Annual Budget
    - Measure B Scorecard
- Recommendation by City staff that the Committee designate one or two Committee members to prepare the Committee's report to the City Council.

The Measure B Scorecard (Scorecard) was originally prepared by staff, in conjunction with a consultant, as an additional resource for the Committee in its review of compliance of the use of Measure B funds with the original purpose for Measure B as stated in the ballot.

Citizens' Oversight Committee Report of the Funds from FY22-23

- Measure B revenue in FY22-23 was $28.8M which was $727K more than budgeted. Actual Measure B revenues exceeded budget primarily due to the conservative approach in budgeting for major tax revenues to compensate for impacts of the COVID-19 pandemic and general economic recovery.
- The Committee notes that because Measure B revenue is a general tax commingled with other General Fund revenue and pooled for General Fund expenditures, it is not possible to trace specific expenditures back to Measure B revenue.
- The General Fund concluded FY22-23 with a $14.2M surplus ($5.3M additional revenues, $8.9M in expenditure savings).
- General Fund expenditures were $8.9M less than budgeted. The bulk of this savings was in Public Works ($1.55M), Parks, Recreation and Libraries ($1.34M), and a budgeted contingency ($3.9M) not required as departmental budget savings covered most unanticipated General Fund expenditures. The

reduction in General Fund department operating expenditures is primarily attributed to vacant positions.

- The Police and Fire Departments spent virtually 100% of their budgets.
- The Scorecard (attached) provided the Committee with additional information in determining the level of services in comparison to the base year (FY18-19 when Measure B was adopted). The Scorecard indicates that budgeted expenditures, staffing levels, and Economic Stabilization, Emergency, and Capital Reserve balances for FY22-23 were comparable to or increased from those in the base year.
- The Scorecard does not include the results of the National Community Survey, a bi-annual City-wide effort which gathers information from the community on satisfaction with City services. The results of the latest survey were not available at the time this report was prepared but should be included in the FY23-24 report.
- The Committee concludes that, based on the data provided by City staff and our analysis as described above, police, fire, public works and parks, recreation and library services were all maintained as evidenced by an increase in expenditures. The Committee also concludes FY22-23 Measure B funds were used for their intended purpose, with the following condition: the Council Priorities Workshop and determination of the use of the $14.3M remaining surplus was not known by the Committee at the time of this report preparation. The Committee suggests the report for FY23-24 include a section addressing how the surplus was utilized.

CC: Dennis Kauffman, Assistant City Manager/Chief Financial Officer
Terry Bradley, Recording Secretary

Attachment: Measure B Scorecard

Measure B Scorecard

Fiscal Year 2022-23

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

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

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

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

Below is a dashboard snapshot of ratings for Fiscal Year 2022-23 (FY2022-23) or the fiscal year that started on July 1, 2022, and ended on June 30, 2023; additional details follow.

Category	Rating
Fiscal Investment Snapshot	
Police	
Fire	
Parks, Recreation and Libraries	
Public Works	
Development Services	
All other General Fund departments and transfers	
Investment in Reserves	

In summary, during FY2022-23 Measure B revenues continued to allow the City to maintain current service levels, restore services, and strategically invest in high-priority areas while still achieving a balanced budget.

Measure B Priorities

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

Measure B-related investments in Fiscal Year 2022-23

Maintained essential services:

- Cost of doing business increases
- Specialized police and fire services
- Fire engine company
- Recreation and library programs
- Street maintenance levels
- Job-creation and business-recruitment initiatives
- One additional dispatcher
- Unsheltered camp cleanup
- Library, parks and events stabilization
- Maintenance at citywide parks
    - Crabb Park
    - Central Park
    - Pistachio Park
- Street paving

Restored services that had been reduced prior to Measure B:

- Library hours
- 4th of July fireworks
- Fire training and investigations
- Goat grazing for thatch management in open space
- Park maintenance standards
- Industry training and development

Examples of Services Added:

- Fully staff the new police beat in West Roseville
- Increase Animal Control staffing to enhance community safety
- Increase police traffic officer staffing for improved traffic control
- Allocate resources for staff and equipment to implement a body-worn camera (BWC) program
- Establish a Real-Time Crime Center (RTCC) to enhance crime monitoring and response
- Provide maintenance support for the growing park system
- Increase staffing for tree trimming to enhance customer response and safety
- Expand programs and operating hours at Maidu Museum & Historic Site
- Extend library hours at Riley Library for increased community access
- Expanded graffiti abatement program
- Increase investment in facility rehabilitation, equipment replacement, and street maintenance
- Support increased initiatives addressing homelessness in the community

Fiscal Health Investments:

- Fully fund economic stabilization reserve fund at 15% of General Fund operations budget
- Pay down CalPERS pension obligation
- Pay down retiree health liability

General Fund Department Data

A primary objective of Measure B is to ensure the continuity of services for residents. This is demonstrated by the level of investment in General Fund operating departments. The City seeks to keep pace with growth while maintaining a high level of service and meeting the needs of the community. This scorecard uses a green, yellow, red scoring method to present how Measure B funds have impacted services.

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

General Fund Categories	Adopted Expenditures				
	FY 2018-19 (Baseline)	FY 2021-22	FY 2022-23	FY 2022 to FY2023 % Change	Rating
Police	$ 40,870,243	$ 48,983,125	$ 54,633,440	12%	
Fire	$ 32,117,397	$ 37,628,398	$ 41,649,320	11%	
Parks, Recreation and Library	$ 22,911,376	$ 27,428,050	$ 31,139,772	14%	
Public Works	$ 7,871,233	$ 8,438,406	$ 10,262,544	22%	
Development Services	$ 9,624,423	$ 10,293,117	$ 11,278,002	10%	
All other General Fund departments*	$ 9,246,986	$ 12,052,990	$ 13,120,449	9%	
Other expenditures/transfers/non-operating	$ 26,097,120	$ 37,666,775	$ 66,578,013	77%	
Total	**$ 148,738,778**	**$ 182,490,861**	**$ 228,661,540**	**25%**	

General Fund Categories	Adopted Budget Staffing				
	FY 2018-19 (Baseline)	FY 2021-22	FY 2022-23	FY 2022 to FY2023 % Change	Rating
Police	197	211	224	6%	
Fire	119	119	120	1%	
Parks, Recreation and Library	123	126	133	6%	
Public Works	109	118	123	4%	
Development Services	67	71	74	4%	
All other General Fund departments*	86	107	115	7%	
Total	**700**	**752**	**789**	**5%**	

** The Finance Department is included in this chart's "All other General Fund departments" category. The Utility Billing Services (UBS) division, funded by the Electric and Utility Enterprise Funds fund, was overseen by the Finance Department in FY 2020 and FY 2021. Effective FY 2022, the UBS division was moved to the Electric Department. FY2020 and FY2022 staffing figures were adjusted to exclude Utility Billing Services (UBS) to reflect an accurate picture of General Fund staffing.*

Notable Changes

Police

The Police Department's expenditure budget increased by 12% in FY2022-23, primarily due to increased labor, materials, services, and supply costs. Police Department staffing increased 6% and included the addition of one position during FY2021-22 and twelve positions as part of the FY2022-23 budget process. Following is a summary of the expenditure increases included in the Police Department:

Police Records: The position increase in FY2021-22 included a temporary increase of records staffing by one Senior Police Records Clerk. This position was added due to a citywide job analysis and organizational review that recommended the addition of a Senior Records Clerk classification. Upon the conclusion of a promotional recruitment, staff returned to the City Council to eliminate the Police Records Clerk I/II position that was vacated due to the recruitment.

Police Officers (Beat 7 Patrol): Measure B allowed for the addition of four Police Officer positions to assist in the building of Beat 7 in West Roseville. These four positions were added to two positions already in Patrol to bring staffing to six Officer positions. However, due to the Department's shift structure, it takes eight officer positions to fully staff a new beat. To fully staff Beat 7 with eight positions, two Police Officer Positions were added to Patrol, completing the staffing required for a seven-beat system.

Police Sergeants: Two Police Sergeant Positions were added to the Department's Patrol Unit. The Patrol Unit had eight Sergeants, one for each Patrol shift. If any Sergeant was off (vacation, injury, sick, etc.), another Sergeant would have to backfill the shift. The Department's ability to backfill was strained depending on when this occurred. The addition of two Sergeant positions allowed one Sergeant to be assigned to each Patrol team to assist with any staffing shortage and help spread the workload.

Communications Supervisor: Communications Supervisors are required to supplement Dispatcher staffing levels and process 911 calls, work law and fire radio, and complete dispatch functions in addition to their supervisory task. The Communications Center was staffed with three supervisor positions. This created a structure where the day shift had supervisory coverage seven days a week, the swing shift only had coverage for part of the week, and no Communications Supervisors were on graveyard shifts. With the addition of a fourth Communications Supervisor, the Department ensures adequate supervisor coverage for the graveyard shift.

Animal Control Officer (ACO): An ACO position was added because the Police Department has not added an Animal Control Officer since 1993. During that time, the City population grew from 53,000 to 148,000 residents, and animal control calls grew significantly. The Department didn't have statistics back to 1993, but since 2001, the ACO calls for service have increased 50%. During FY2021-2022, the Department handled 5,303 calls for service, with another 568 being dispatched to Patrol Officers because of a lack of ACO staffing.

Police Officer (Professional Standards Unit (PSU)): When implementing the Body Worn Camera program, it was determined that any needed staffing to manage the program may need to be phased in. In the program's first year, a Property Clerk position was added to manage the video evidence. In the program's second year, it became apparent that a position within the PSU was necessary to handle any potential issues that arise in a video or to review videos ahead of any public request for the records. The added Officer position within PSU is responsible for the Body Worn Camera program and assists with background investigations.

Police Officers (5 Positions): The Police Department endured a significant impact on Patrol staffing due to work-related injuries, some of which were long-term and pending retirement due to injuries. Predominantly, these injuries occur in the Patrol Division, where they affect the minimum staffing levels required for response to calls for service. Currently, Patrol is staffed with 70 officers across two patrol teams, but when a long-term injury impacts that staffing it limits the ability for others to attend training or take vacation. It also leads to more overtime when the Department cannot meet

the minimum staffing level required for each shift. With the addition of five Police Officer positions, the Police Department increased Patrol Staffing from 70 to 75 officers, but without adding to minimum staffing. Thus, the allocated number of 75 with 70 assignments gave the Department space to account for an injured officer without affecting staffing and service levels.

Bluetooth Integrated Technology Systems (BITS): This system was added to the existing Body Worn Cameras (BWC). The BITS allowed a small adapter to be installed on every Roseville Police Department marked vehicle or motorcycle, which automatically activated any time an officer activates the overhead lights. This integration is a safer and more effective means for the BWC to be activated seamlessly when an officer is quickly engaged.

Unmanned Aircraft Systems (UAS) Program Equipment and Streaming Software: Funding was added to the Police Department's budget to purchase the necessary equipment to maintain the Department's UAS fleet. The UAS operations team provides oversight, security, and other vital functions at critical incidents, crime scenes, disaster scenes, and suspect apprehension calls. The view captured by a UAS is essential to quality operational decisions. Many times, the pilots and observers cannot logistically cohabitate with the command center. By procuring a streaming software service, the view from a UAS aircraft will stream to a command center location for critical command decisions and situational awareness.

Real-Time Crime Center Software (RTCC) and Video Integration Devices: The Police Department's budget included funding for the ongoing growth of the RTCC to include new video integration devices and software as the Department gains access to additional cameras throughout the City. The RTCC provides real-time information to field personnel to help them make efficient and effective decisions when responding to ongoing incidents.

License Plate Reader: The Police Department expanded the License Plate Reading (LPR) program by purchasing ten new LPR cameras. This purchase brought the total LPR camera count to 20. The increase in cameras afforded the Police Department the ability to increase pro-active enforcement to prevent crime, investigate criminal acts within the City, and expand the RTCC, which assists with identification and prevention of crime.

Public Affairs: $10,000 was included for the Police Department's Public Affairs Unit to support community policing, engagement, and communication efforts. Guided by the Police Department's strategic plan, the Department's Public Affairs team used a multi-layered approach that balanced social media, website, direct mail, digital ads, news articles, in-person presentations, community events, fliers, and assessment tools to measure effectiveness.

Procedural Justice and Implicit Bias Program: The Police Department's budget included funding for a Procedural Justice and Implicit Bias program. The funds helped support training for Department instructors, providing them with opportunities to seek training to help increase awareness and knowledge around current social issues affecting police and the community.

Training: The Police Department's training budget was increased by $20,600. This increase in funding allowed Department personnel to develop expertise through training and attendance at specialized conferences. Department personnel attended the California Narcotics Officers Association conference, the California Homicide Investigators Association conference, the Public Information Officials conference, the International Association of Identification conference, the Woman Leaders in Law Enforcement Training symposium, and the Public Information Officer program.

Fire

The Fire Department’s budget increased by 11% in FY2022-23 due to increasing labor, materials, services, and supply costs to provide core services. The budget included the addition of one Fire Battalion Chief to support the implementation of the Emergency Medical Services First Responder Fee program and provide logistical support to the Department’s facilities and fleet, serve as the Department’s Safety Officer, and assist with the Department’s strategic planning efforts.

Parks, Recreation and Library

The Parks, Recreation, and Library (PRL) Department budget increased by 14%, and staffing increased by 6% in the FY2022-23 budget. Like Police and Fire, this change is primarily due to increased labor, materials, services, and supply costs associated with maintaining current service levels and additional funding to support the new General Fund positions and program requirements highlighted below:

- The budget included funding for an Agronomics Technician and Parks Maintenance Worker to improve the quality of turf and sports fields. Turf maintenance requires the skills, knowledge, and understanding of scientific agronomics practices, soil conditions, irrigation practices, disease and pest control, and sports field specifications.

- Portering is a core function of maintaining City parks for safety, cleanliness, and general conditions. Daily, Porter staff ensure restrooms are cleaned and trash is emptied, inspect the entire park for safety issues, address vandalism/graffiti, and ensure playgrounds and sports courts are safe, as they are the Department's onsite representatives that most residents see day-to-day. The budget included the conversion of temporary salaries to support two full-time Parks Maintenance Workers.

- The Department converted contract dollars to fund a Park Project Technician assigned to construction inspection for new parks, rehabilitation projects, expanding miles of new streetscape construction, and the new sports complex. Contract inspection is essential to delivering high-quality assets.

- The Parks Division maintains 50,000 park and street trees, 80,000+ trees in open space preserve areas, and 40 miles of trees along bike trails throughout the City. Adding a Senior Tree Trimmer allowed the Division to increase productivity, reduce contract costs, be more responsive to customer service concerns regarding trees, and conduct regular quality assurance and safety inspections.

- A Recreation Leader was added to the budget to increase hours, programs, and services at the Maidu Museum & Historic Site. There was a significant reduction in services in 2018 before Measure B was passed. This new position allowed for the expansion of essential services, including volunteer coordination, program and event development and increased hours, which will significantly increase public access to the facility.

- Adding a Librarian for the Riley Library allowed the Department to expand library hours, add programming, and assist customers.

- The budget also includes an investment in park amenities to ensure safety and equity in our aging facilities, including replacing amenities include benches, picnic tables, drinking fountains, shade structures, sports courts, and restroom fixtures.

Public Works

The Public Works budget increased by 22% in FY2022-23 due to increased labor, materials, services and supply costs. Staffing increased by 4% or five positions from 118 to 123.

The increase in General Fund expenditures includes $400,000 for street maintenance, $100,000 to improve graffiti abatement throughout the City's roadways and $200,000 to fund increased costs for vehicle replacement due to inflationary impacts on vehicle market.

Public Works positions funded by the General Fund include:

Office Assistant Support Staff to Address Increasing Engineering Workload: Increases in Street Maintenance work, combined with aging infrastructure, led to a significant increase in maintenance projects, traffic study requests, and the urgent need to construct many planned capital projects. The existing Engineering support staff resources were unable to

keep up with the growing backlog. The budget included converting a current temporary part-time Office Assistant to a regular part-time position to address the ongoing and increasing workload requirements.

Staffing Force Multiplier with Proposed New Project Coordinator for Street Maintenance: As the City continues to expand and age, the Street Maintenance backlog continues to grow. The current number of Street Maintenance Workers were no longer sufficient to meet the maintenance needs of the City. Rather than hire several additional staff, Public Works added a Project Coordinator position to hire a contract-based workforce to complete the numerous smaller maintenance projects that are currently not getting completed in a timely manner like replacing guardrail, replacing or updating signs and striping, small paving projects, fixing rod iron fences, and removing graffiti.

Development Services

The Development Services Department budget increased by 10%, and staffing increased by 4%, or three positions, as compared to the FY2021-22 budget. Increases in labor costs, as well as materials, services and supplies contributed to the increase. In addition, the Department's budget was increased by two Building Inspectors during FY2021-22 to address the increase in inspection workload. Also, the FY2022-23 budget included the addition of a Code Enforcement officer to assist with proactively monitoring the City for graffiti, fielding public graffiti complaints, and managing the contract of a third-party vendor tasks with cleanup of graffiti on public property.

All Other General Fund Departments

This category includes the City Council, City Manager, Public Affairs & Communications, City Attorney, Human Resources, City Clerk, Finance, and Economic Development Departments. Department budgets were adjusted for increased labor costs and materials, services, and supplies.

Staffing in the City Attorney's Office was increased by one Deputy City Attorney position. This was the first new attorney position added to the office since 2007. The duties of the position include:

- Performing various professional legal services related to municipal government operations in various civil and criminal matters.
- Conducting legal research and preparing legal opinions, memoranda, contracts, ordinances, and other documents.
- Advising City departments, boards, and commissions.
- Representing the City in a variety of litigation matters.

The Finance Department's budget included the conversion of an Accountant and Buyer from limited-term to regular full-time. The Accountant position was converted to maintain the level of staffing needed to provide accurate financial information to management and timely financial reporting required by the City Charter and state and federal law, and the Buyer was converted to address the increased workload related to purchasing regulatory and policy requirements.

Other Expenditures/Transfers

The other expenditures category represents expenditures that do not align directly with any department and benefit the entire organization. This category also includes non-operating expenditures and transfers between funds. Below is a summary of the significant items included in this category:

- Pay down of CalPERS obligations by an Additional Discretionary Payment ($6 million)
- Leave payoffs for General Fund employees that retire during FY2022-23 ($750,000)
- Retiree medical benefits ($5.8 million)
- Annexation tax-sharing agreement payments to Placer County ($9.9 million)

- Contingency budgets for the General Fund ($2.6 million of which $1.1 million was estimated for the January 1, 2023 labor market adjustments in the negotiated labor agreements)
- Fees charged by the County for the collection and disbursement of property taxes ($869,000)

Non-Operating:

- Roseville Soccer Complex Project - $9.55 Million
- Hillcrest Neighborhood Roadway Resurfacing Project - $1.2 Million

Transfers between funds:

- $1.2 million to General Fund Emergency Reserve Fund
- $1.4 million to General Fund Stabilization Reserve Fund
- $10 million to General Fund Capital Reserve Fund
- $8 million to General Fund Pension Reserve Trust Fund

FY2022-23 Year-End Results

FY2022-23 actual expenditures were 96% of the budget, with the Police and Fire departments spending 99% of their budget. The Parks, Recreation, and Libraries Department expended 96% of its funding due to temporary and full-time staff position vacancies. The Public Works department concluded the year with substantial expenditure savings, amounting to 15% of the budget. These savings are primarily attributed to a higher than anticipated amount of capital project work, which offset General Fund operating expenditures. Additionally, the Department realized salary savings from temporary and full-time staff position vacancies and lower-than-expected materials, services, and supplies. Development Services expenditures ended the year at 91%of the budget due to vacancies in the Building Inspection, Engineering, and Code Enforcement Divisions. Additionally, due to the post-pandemic office environment and training changes, Development Services experienced expense savings in various material and supply categories such as office supplies, fuel, office equipment, and training and development. Overall, the General Fund ended the year with $8.9 million in General Fund expenditure savings.

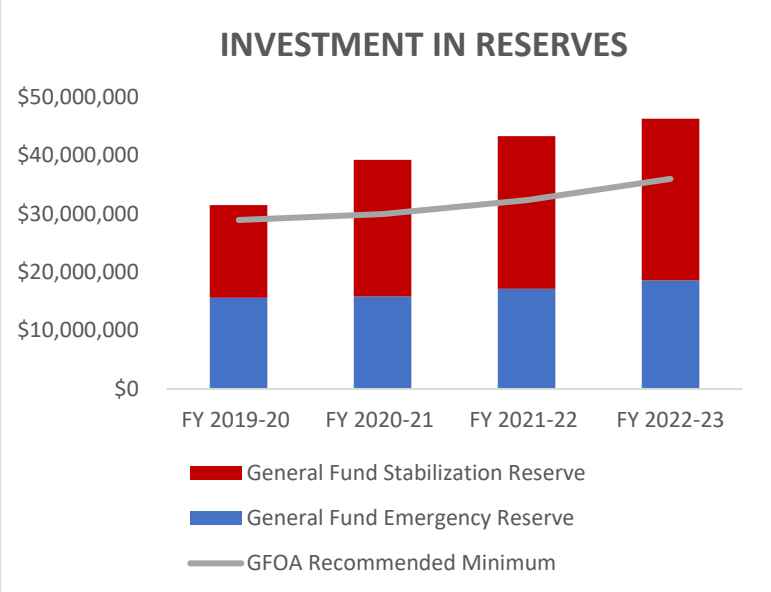
General Fund revenues exceeded estimates by approximately $5.3 million. Bradley-Burns sales tax ended the year below estimates by $3.34 million. This shortfall was offset by higher than anticipated Measure B local sales tax ($727,000), property tax ($2.97 million), hotel tax ($1.5 million), and other development related revenues ($3.4 million).

In total, the City ended the year with a General Fund surplus of $14.2 million. After completing the City Council strategic plan in the upcoming months, staff intends to present the City Council with various options for utilizing the General Fund surplus in alignment with the new strategic plan and Measure B priorities.

Investment in Reserves

Through June 30, 2023, the City Council has transferred almost $27.7 million from Measure B to the Economic Stabilization Reserve. These funds strengthen the City's financial position and will help maintain essential services during a future economic downturn.

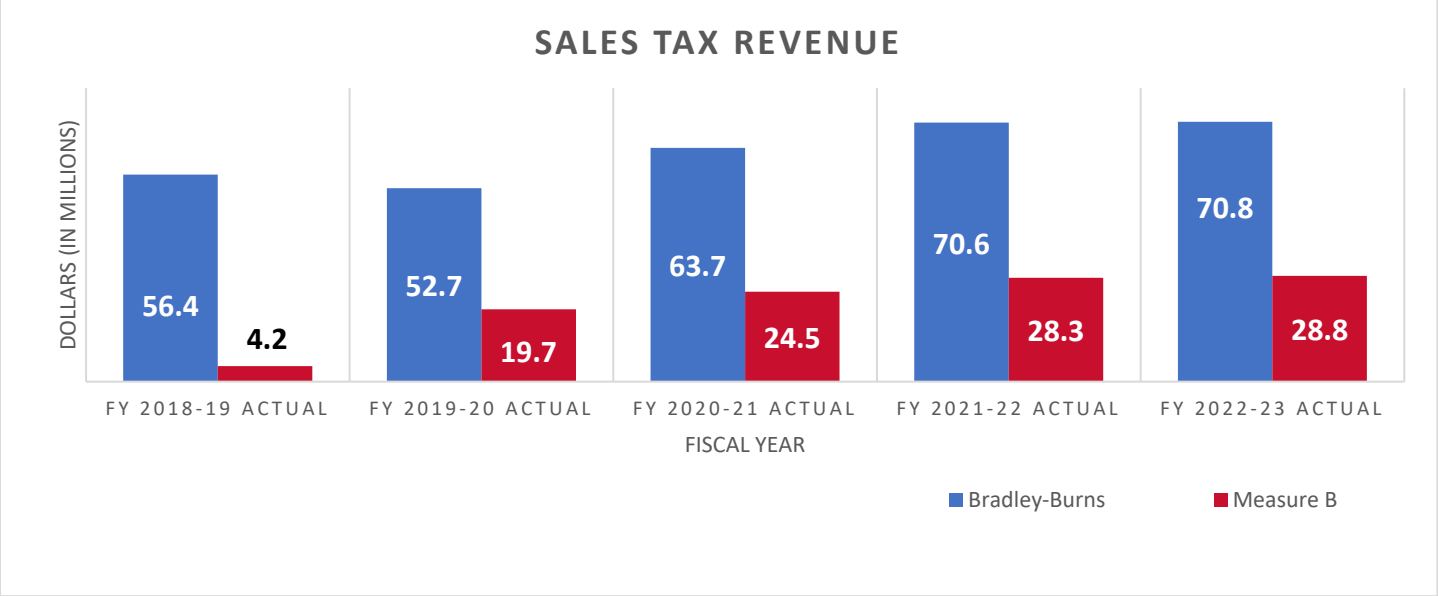
The Government Finance Officers Association (GFOA) recommends a minimum 17% reserve. As of June 30, 2023, the City of Roseville's total reserves (Economic Stabilization + Emergency) are approximately $46.3 million, meeting the Council-



adopted policy target of 25% of operating expenditures.

Sales Tax Revenue

Measure B revenue (shown in red) has steadily increased and enables the City of Roseville to maintain and expand service priorities to meet the needs of a growing population. However, over the past year Measure B revenue growth has slowed along with the Bradley-Burns sales tax revenue.



LOCAL SALES TAX CITIZENS' OVERSIGHT COMMITTEE

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

Meeting Date: 2/26/2025
Item #: 6.5.

RECOMMENDATION

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

BACKGROUND

The Local Sales Tax Citizens' Oversight Committee is charged with the annual review and report to the City Council on the revenue and expenditures of the Measure B Sales and Use Tax.

Respectfully Submitted,

Scott Pettingell, Finance Director

Dennis Kauffman, Assistant City Manager/Chief Financial Officer